

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of **KANCHAN SEVA ASHRAM** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) The remark in point no. 43(f) regarding compliance of any other law has been given on the basis of certificate issued by the assessee in this regard.
- (2) Rs. 5,67,419/- has been paid to specified person, Mr. Vijay Kumar (PAN- AJIPK1791R) as Professional Payment Rs. 5,61,450/- and Rs. 5,969/- for Mobile & Travel during F.Y. 2024-25. In our opinion, the amount is reasonable, so the same is not reported in schedule SP-c of point no. 42(c). Similarly professional fees of Rs. 1,87,092/- and Rs. 59,709/- towards Travel & Others has been paid to Mr. Vinay Raushan (PAN- ANBPR6633C) and found reasonable.
- (3) The Financial statement of the assessee has been prepared in the presentation format prescribed under the Guidance Note on Financial Statement for NPOs issued by the ICAI except in case of Note No. 6, Property plant and equipment. We draw attention to the fact that guidance note issued by ICAI, through recommendatory in nature, provide implementation guidance for compliance with the engagement standards and quality requirements. The assessee has prepared the financial statement mostly in the format recommended in the guidance Note except in case of Note no. 6 of Financial Statement i.e. Property, Plant & Equipment.

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

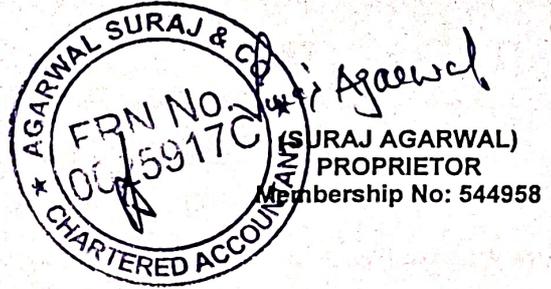
- (1) As certified by the assessee, the trust is solely engaged in Relief of Poor. All the expenses are incurred solely for the purpose of Relief of Poor.
- (2) The financial statements are prepared on Mercantile system of accounting &
- (3) Closing balance of cash-in-hand and fixed assets could not be physically verified by us.
- (4) Confirmation of balances and statement of accounts were not available from Herfer and other parties.

The prescribed particulars are annexed hereto.



For **AGARWAL SURAJ & CO**
Chartered Accountant
(Firm Regn No.: 0025917C)

Place :MUZAFFARPUR
Date : 31-Oct-2025
UDIN : 25544958BMKVN9739



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)

Consolidated Balance Sheet as on 31.03.2025

| Liabilities | Schedule No. | Amount (Rs.) | Assets | Schedule No. | Amount (Rs.) |
|---|--------------|---------------------|-----------------------------------|--------------|---------------------|
| Capital Fund | 1 | 3,080,154.11 | Fixed Assets | 6 | 351,675.00 |
| Loan & Advance from other | 2 | 20,194.34 | Current Assets, Loans & Advances | | 74,574.08 |
| Current Liabilities & Provisions | | | Advance for Educate girls Project | | 10,540.00 |
| (A) Current Liabilities | | | (A) Current Assets | | |
| Unspent Grant | 3 | 943,511.25 | Cash in hand | 7 | 1,654.00 |
| (B) Provisions | | | Cash at Bank | 8 | 2,105,159.82 |
| Reserve for Loan Loss Provision | | 21,452.00 | (B) Loans & Advances | | |
| Audit Fee Payable | 4 | 20,000.00 | Loan to Clients | 9 | 26,600.00 |
| Expenses Payable | 5 | 3,297,747.50 | Security Deposit for Telephone | 10 | 4,600.00 |
| Uncleared Balance of Mission Pani Project | | 28,590.00 | TDS | 11 | 29,672.03 |
| | | | Grant Receivable | 12 | 2,018,926.27 |
| | | | Reserve For Bad Debt | | 2,788,248.00 |
| Total | | <u>7,411,649.20</u> | Total | | <u>7,411,649.20</u> |

Date: 31.10.2025
Place: Muzaffarpur

As per significant accounting policies & Notes to Accounts

Signed in terms of our report of even date

For AGARWAL SURAJ & CO.

Chartered Accountants

SURAJ
AGARWAL
SURAJ AGARWAL, FCA
PROPRIETOR, M. NO. 544958

Digitally signed by
SURAJ AGARWAL
Date: 2025.10.31
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For KANCHAN SEVA ASHRAM

Sanjay Kumar
SD/-
ARITA KUMARI
PRESIDENT

Digitally signed
by VIJAY KUMAR
Date: 2025.10.31
18:24:06 +0530'

VIJAY KUMAR
SECRETARY



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)
SCHEDULE OF ACCOUNTS AS AT 31.03.2025

Schedule No. 1

Schedule of Capital Fund

| S.No. | Particulars | Amount (Rs.) | Amount (Rs.) |
|-------|--------------------------|-----------------|---------------------|
| 1 | Balance as on 01.04.2024 | | 3,103,839.88 |
| | | | (23,685.77) |
| | Total | | 3,080,154.11 |

Schedule No. 2

Schedule of Loan from others

| S.No. | Particulars | Amount (Rs.) |
|-------|---------------------------------------|------------------|
| 1 | Opening Balance as on 01.04.2024 | 20,194.34 |
| 2 | Add:- Loan taken during the year | - |
| | | 20,194.34 |
| 3 | Less:- Loan Repayment during the year | - |
| | Closing Balance | 20,194.34 |

Schedule No. 3

Schedule of Unspent Grant

| S.No. | Particulars | Amount (Rs.) |
|-------|------------------------------|-------------------|
| 1 | Educate Girls- Unspent Grant | 943,511.25 |
| | Total | 943,511.25 |



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)
SCHEDULE OF ACCOUNTS AS AT 31.03.2025

Schedule No. 4

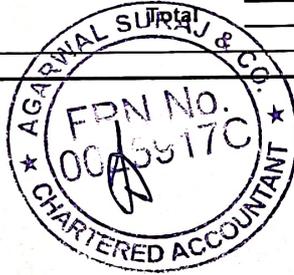
Audit Fee Payable

| S.No. | Name of Projects | Amount (Rs.) |
|-------|-----------------------------|-----------------|
| 1 | Childline Project Darbhanga | 10,000.00 |
| 2 | Child Help Desk Chhapra | 10,000.00 |
| 3 | | - |
| 4 | Consolidation | - |
| | Total | 20,000.00 |

Schedule No. 5

Expenses Payable

| S.No. | Name of Projects | Amount (Rs.) |
|-------|-------------------------|-----------------|
| 1 | ICDS Project | 617,234.00 |
| 2 | Child Help Desk Chhapra | 333,742.00 |
| 3 | Childline Darbhanga | 263,226.00 |
| 4 | Project Open Shelter | 74,336.50 |
| 5 | Rajeev Awaysa Yojna | 795,651.00 |
| 6 | SPUR | 552,664.00 |
| 7 | Short Stay Home Project | 60,000.00 |
| 8 | BSDL PROJECT | 588,165.00 |
| 9 | Educate Girls | 11,152.00 |
| 10 | Water For People | 600.00 |
| 11 | Project Mission Pani | 977.00 |
| | Total | 3,297,747.50 |



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI
MUZAFFARPUR

Schedule No. 6

Schedule of Fixed Assets as on 31.03.2025

| S.No. | Particulars | Rate of Dep. (%) | WDV as on 01.04.2024 | Additions during the year | | Sales during year | Closing Balance | Depreciation as on 31.03.2025 | WDV as on 31.03.2025 |
|-------|----------------------------------|------------------|----------------------|---------------------------|------------------|-------------------|-------------------|-------------------------------|----------------------|
| | | | | Before 30.09.2024 | After 30.09.2024 | | | | |
| 1 | 2 Looms & 3 Sewing Machines | 15 | 1,326.00 | - | - | - | 1,326.00 | 198.00 | 1,128.00 |
| 2 | 15 Sets of Equip. for Lac Bangle | 15 | 857.00 | - | - | - | 857.00 | 128.00 | 729.00 |
| 3 | Furniture & Fixtures | 15 | 146,618.00 | - | - | - | 146,618.00 | 21,992.00 | 124,626.00 |
| 4 | Motor Cycles | 15 | 2,895.00 | - | - | - | 2,895.00 | 434.00 | 2,461.00 |
| 5 | Computers & Peripherals | 40 | 12,084.00 | - | - | - | 12,084.00 | 4,833.00 | 7,251.00 |
| 6 | Digital Camera | 15 | 3,750.00 | - | - | - | 3,750.00 | 562.00 | 3,188.00 |
| 7 | VCD Player | 15 | 161.00 | - | - | - | 161.00 | 24.00 | 137.00 |
| 8 | Video Camera | 15 | 1,581.00 | - | - | - | 1,581.00 | 237.00 | 1,344.00 |
| 9 | Equipment | 15 | 3,760.00 | - | - | - | 3,760.00 | 564.00 | 3,196.00 |
| 10 | Bicycle | 15 | 1,111.80 | - | - | - | 1,111.80 | 166.00 | 945.80 |
| 11 | Building | 10 | 190,326.00 | - | - | - | 190,326.00 | 19,032.00 | 171,294.00 |
| 12 | Medical Equipments | 15 | 1,992.60 | - | - | - | 1,992.60 | 298.00 | 1,694.60 |
| 13 | Table Fan | 10 | 290.60 | - | - | - | 290.60 | 29.00 | 261.60 |
| 14 | Sign Board | 15 | 90.30 | - | - | - | 90.30 | 13.00 | 77.30 |
| 15 | Sewing Machines | 15 | 29.70 | - | - | - | 29.70 | 4.00 | 25.70 |
| 16 | Petromax | 15 | 153.00 | - | - | - | 153.00 | 22.00 | 131.00 |
| 17 | Refrigerator | 10 | 1,493.00 | - | - | - | 1,493.00 | 149.00 | 1,344.00 |
| 18 | Land | 0 | 10,361.00 | - | - | - | 10,361.00 | - | 10,361.00 |
| 19 | Inverter & Batteries | 25 | 348.00 | - | - | - | 348.00 | 87.00 | 261.00 |
| 20 | Kitchen Utensils | 20 | 78.00 | - | - | - | 78.00 | 15.00 | 63.00 |
| 21 | Fax Machine | 20 | 128.00 | - | - | - | 128.00 | 25.00 | 103.00 |
| 22 | TV | 15 | 14,157.00 | - | - | - | 14,157.00 | 2,123.00 | 12,034.00 |
| 23 | LED Projector | 40 | 130.00 | - | - | - | 130.00 | 52.00 | 78.00 |
| 24 | PA System | 40 | 36.00 | - | - | - | 36.00 | 14.00 | 22.00 |
| 25 | Laptop | 40 | 164.00 | - | - | - | 164.00 | 65.00 | 99.00 |
| 26 | FAN | 10 | 3,806.00 | - | - | - | 3,806.00 | 380.00 | 3,426.00 |
| 27 | Hard Drive | 40 | 51.00 | - | - | - | 51.00 | 20.00 | 31.00 |
| 28 | Inverter with battree | 40 | 213.00 | - | - | - | 213.00 | 85.00 | 128.00 |
| 29 | Equipment for Sport, Vocational | 40 | 8,725.00 | - | - | - | 8,725.00 | 3,490.00 | 5,235.00 |
| | Total | | 406,716.00 | | | | 406,716.00 | 55,041.00 | 351,675.00 |



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)
SCHEDULE OF ACCOUNTS AS AT 31.03.2025

Schedule No. 7

Cash In hand

| S.No. | Particulars | Amount (Rs.) | Amount (Rs.) |
|--------------|--|---------------------------|-----------------|
| 1 | <u>FC Fund</u> KSA FC Fund | - | - |
| 2 | <u>Indian Fund</u> ICDS PROJECT Child Help Desk Chhapra Childline Darbhanga | 53.00 740.00 861.00 | 1,654.00 |
| Total | | | 1,654.00 |

Schedule No. 8

Cash at Bank

| S.No. | Particulars | Amount (Rs.) | Amount (Rs.) |
|--------------|--|---------------------------------------|---------------------|
| 1 | <u>FC Fund</u> PSB 108778 SBI-040101681850 BOB Muz. SB-24450100005907 | 952,504.42 30,638.80 145,729.22 | 1,128,872.44 |
| 2 | <u>Indian Fund</u> Bank of Maharashtra SB-1081 SBI, Muz. HDFC, Muz. | 745,598.15 133,622.16 97,067.07 | 976,287.38 |
| Total | | | 2,105,159.82 |



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)
SCHEDULE OF ACCOUNTS AS AT 31.03.2025

Schedule No. 9

Schedule of Loan to Clients

| S.No. | Particulars | Amount (Rs.) |
|-------|----------------------------------|------------------|
| 1 | Opening Balance as on 01.04.2024 | 26,600.00 |
| 2 | Add:- Loan given during the year | - |
| | | 26,600.00 |
| 3 | Less:- Loan Returned by Clients | - |
| | Total | 26,600.00 |

Schedule No. 10

Schedule of TDS

| Particulars | Amount (Rs.) |
|-------------------------------|------------------|
| Previous years | 29,672.03 |
| Less Received during the year | - |
| Total | 29,672.03 |

Schedule No. 11

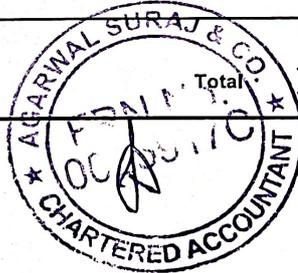
Schedule of Grant Receivable

| S.No. | Particulars | Amount (Rs.) |
|-------|-----------------------------|---------------------|
| 1 | Child Help Desk Chhapra | 496,867.00 |
| 2 | ICDS Project | 333,554.66 |
| 3 | Project Open Shelter | 119,171.20 |
| 4 | Swachh Bharat Abhiyan | 25,000.00 |
| 5 | Childline Darbhanga | 399,706.00 |
| 6 | Short Stay Home Project | 132,000.00 |
| 7 | Unicef Response to Covid 19 | 66,939.00 |
| 8 | BSDL PROJECT | 445,688.41 |
| | Total | 2,018,926.27 |

Schedule No. 12

Schedule of Reseve for Bad Debt

| S.No. | Particulars | Amount (Rs.) |
|-------|---------------------|---------------------|
| 1 | SPUR | 1,506,828.00 |
| 2 | Rajeev Awaysa Yojna | 1,281,420.00 |
| | Total | 2,788,248.00 |



**KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)**

Consolidated Income & Expenditure Account for the year ended 31.03.2025

(Amount In Rs.)

| Expenditure | Amount | Income | Amount |
|--|----------------------|--------------------------------------|----------------------|
| FC Fund | | Grant-In-Aid | |
| BSLD Project | 8,350,076.00 | FC Fund | |
| BSLD Project | 42,232.00 | BSLD Project- Received | 8,142,507.00 |
| Educate Girls | 2,701,544.00 | Add: - Receivable Grant FY: 2024-25 | 445,688.41 |
| Stationery | 6,560.00 | Less: - Receivable Grant FY: 2023-24 | 235,993.84 |
| | | | 8,352,201.57 |
| General Fund | | Educate Girls-Received | |
| National Day Celebration | 3,400.00 | Add: Unspent Grant FY 2023-24 | 2,281,947.00 |
| Bank Charges | 44,038.09 | Less: Unspent Grant FY 2024-25 | 1,368,500.00 |
| Stationery expenses | 5,656.00 | | 843,511.25 |
| Legal Expenses | 4,750.00 | | 2,706,935.75 |
| Meeting Expend | 4,000.00 | Service Tax Received Refund | |
| Environmental Awareness Program | 4,886.00 | | 33,771.00 |
| | | Bank Interest Received | |
| Depreciation | 55,041.00 | BOB Muz. SB-24450100005907 | 40,936.00 |
| | | Bank of Maharashtra SB-1081 | 2,064.00 |
| Excess of Income over Expenditure | (23,685.77) | SBI, Muz. | 3,541.00 |
| | | Punjab & Sind Bank (SB 108778) | 14,822.00 |
| | | Punjab & Sind Bank (SB 6651) | - |
| | | HDFC, Muz. | 3,557.00 |
| | | SBI, NEW Delhi | 20,169.00 |
| | | Donations & Contributions | |
| | | | 20,500.00 |
| | | | 11,198,497.32 |
| | 11,198,497.32 | | |

Date: 31.10.2025
Place: Muzaffarpur

As per significant accounting policies & Notes to Accounts
Signed in terms of our report of even date
For AGARWAL SURAJ & CO
Chartered Accountants

SURAJ
AGARWAL
SURAJ AGARWAL- FCA
PROPRIETOR, M.NO. 544958

Digitally signed by
SURAJ AGARWAL
Date: 2025.10.31
18:26:13 +05'30'



Sarita Kumari
SD/-
SARITA KUMARI
PRESIDENT

KANCHAN SEVA ASHRAM
Digitally signed
by VIJAY KUMAR
Date: 2025.10.31
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VIJAY KUMAR
SECRETARY



KANCHAN SEVA ASHRAM
KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)
Consolidated Receipt & Payment Account for the year ended 31.03.2025

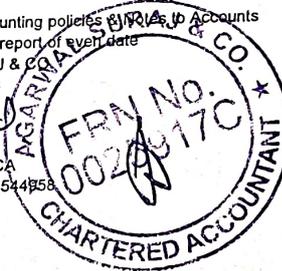
(Amount in Rs.)

| Receipts | Amount | Payments | Amount |
|--|-----------------------|----------------------------------|-----------------------|
| Opening Balance: | | FOREIGN CONTRIBUTION FUND | |
| Cash in hand | | Project | 6,560.00 |
| <u>FC Fund</u> | 6,560.00 | BSLD Project- Payment | 80,43,012.00 |
| <u>Indian Fund</u> | 3,846.00 | Educate Girls- Payment | 27,00,932.00 |
| Cash at Bank | | General Fund | |
| <u>FC Fund</u> | | National Day Celebration | 3,400.00 |
| PSB 108778 | 22,301.75 | Bank Charges | 44,038.09 |
| SBI-040101681850 | 25,529.12 | Stationery expenses | 5,656.00 |
| BOB Muz. SB-24450100005907 | 13,68,024.66 | Legal Expenses | 4,750.00 |
| | | Meeting Expenche | 4,000.00 |
| Indian Fund | | Envrimental Awarness Program | 4,886.00 |
| Bank of Maharashtra SB-1081 | 7,10,381.15 | | 66,730.09 |
| SBI, Muz. | 1,30,081.16 | Closing Balance | |
| HDFC, Muz. | 93,510.07 | <u>Cash in hand</u> | |
| | | FC Fund | 1,654.00 |
| | | Indian Fund | 1,654.00 |
| Grant-In Aid & Other Receipts | | | |
| FOREIGN CONTRIBUTION FUND | | Cash at Bank | |
| BSLD Project | 81,42,507.00 | <u>FC Fund</u> | |
| Educate Girls | 22,81,947.00 | PSB 108778 | 9,52,504.42 |
| | | SBI-040101681850 | 30,638.80 |
| Service Tax Received | 33,771.00 | BOB Muz. SB-24450100005907 | 1,45,729.22 |
| | | | 11,28,872.44 |
| Bank Interest Received | | Indian Fund | |
| BOB Muz. SB-24450100005907 | 40,936.00 | Bank of Maharashtra SB-1081 | 7,45,598.15 |
| Bank of Maharashtra SB-1081 | 2,064.00 | SBI, Muz. | 1,33,622.16 |
| SBI, Muz. | 3,541.00 | HDFC, Muz. | 97,067.07 |
| Punjab & Sind Bank (SB 108778) | 14,822.00 | | 9,76,287.38 |
| Punjab & Sind Bank (SB 6651) | - | | |
| HDFC, Muz. | 3,557.00 | | |
| SBI, NEW Delhi | 20,169.00 | | |
| | 85,089.00 | | |
| Donations & Contributions | 20,500.00 | | |
| | | TOTAL | 1,29,24,047.91 |
| | 1,29,24,047.91 | | |

Date: 31.10.2025
Place: Muzaffarpur

As per significant accounting policies of the Company
Signed in terms of our report of even date
For AGARWAL SURAJ & CO. Chartered Accountants

Suraj Agarwal
SURAJ AGARWAL- FCA
PROPRIETOR, M.NO. 544858



For KANCHAN SEVA ASHRAM
Sarita Kumari
SARITA KUMARI
PRESIDENT

Vijay Kumar
VIJAY KUMAR
SECRETARY



KANCHAN SEVA ASHRAM

KESHOPUR CHANDANPATTI, MUZAFFARPUR (BIHAR)

SCHEDULE — ANNEXED TO FORMING PART OF THE ACCOUNT AS AT 31ST MARCH 2025

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Accounting Policies:

The accounts are prepared in accordance with the historical cost convention.

Valuation of Inventories

No Inventory is held by the trust.

Revenue Recognition

Grant in Aid from Foreign are accounted for on due basis. Bank Interest and other Donations & Contributions are accounted on Cash basis.

Tangible Fixed Assets

All Fixed Assets are stated at cost of acquisition less Depreciation and less deduction of full sale consideration in view of the provision of Section 32 read with the Section 43(6)(c) of The Income Tax Act, 1961.

Depreciation on Fixed Assets, is charged on written down value at the rates prescribed in Appendix-I of The Income Tax Act, 1961.

Place: MUZAFFARPUR

Date: 31.10.2025

FOR KANCHAN SEVA ASHRAM

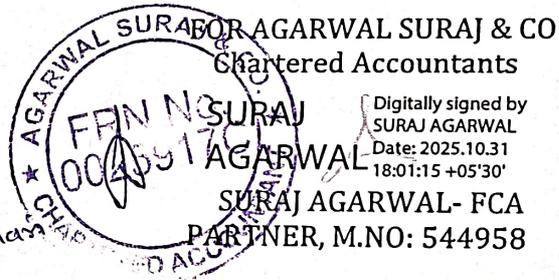
VIJAY
KUMAR

Digitally signed
by VIJAY KUMAR
Date: 2025.10.31
18:00:29 +05'30'

(SECRETARY)

SD/-

(PRESIDENT)



Digitally signed by
SURAJ AGARWAL
Date: 2025.10.31
18:01:15 +05'30'