Kiron Joshi & Associates
Chartered Accountants
Regn. No. 313048 E
LDB Building : G. S. Road, Shillong - 793001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

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 sub- section (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.

We have examined the Balance Sheet of **DIOCESE OF NONGSTOIN: NONGSTOIN : WEST KHASI HILLS DISTRICT : MEGHALAYA** as at 31st March 2025 and the Income and Expenditure account and Receipts & Payments account for the year ended on that date are in agreement with the books of account maintained by the said Society/trust or institution.

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

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

Observation(s): NIL

In our opinion and to the best of our information, and according to information given to us, 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 Society/ trust or institution as on 31st March 2025.

AND

ii) in the case of the Income and Expenditure account of the excess of income over expenditure of its accounting year ending on 31st March 2025 subject to the following observations/qualifications-

Observation(s): NIL

The prescribed particulars are annexed hereto.

for KIRON JOSHI & ASSOCIATES
Chartered Accountants.

KIRON JOSHI
(Membership No.051046)
UDIN:25051046BMIKCJ2375

Place : Shillong
Date 12.08.2025

DIOCESE OF NONGSTOIN
NONGSTOIN : WEST KHASI HILLS DISTRICT : MEGHALAYA

CONSOLIDATED BALANCE SHEET AS AT 31.03.2025

(Amount in `)

	Particulars	Note	31.03.2025	31.3.2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		277371214.00	257698221.48
(b)	Restricted Funds		3381534.00	3381534.00
			280752748.00	261079755.48
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		**280752748.00**	**261079755.48**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
i)	Property, Plant and Equipment	4	173570051.20	178917529.17
ii)	Intangible assets		-	-
iii)	Capital work in progress	5	15487420.00	-
iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			189057471.20	178917529.17
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories			
(c)	Receivables		-	-
(d)	Cash and bank balances	6	91695276.80	82162226.31
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			91695276.80	82162226.31
	Total		**280752748.00**	**261079755.48**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:25051046BMIKCJ2375

Place: Shillong
Date:12.08.2025

DIOCESE OF NONGSTOIN
NONGSTOIN: WEST KHASI HILLS DISTRICT: MEGHALAYA

Accounting Year : 2024 - 25
Assessment Year: 2025 - 26

PAN NO : AABTD0440J
Status: A.O.P (TRUST)

COMPUTATION STATEMENT

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Receipts and Payments Account)			43466886
			43466886
Application by way of Revenue Expenses :			
Less : Establishment & Administrative Expenses		2609516	
Less : Application towards object of the Society as per Receipts & Payments Account:			
a) Donation: Other than Corpus		550800	
b) Educational		3867178	
c) Religious		6883947	
		13911441	
Add : Application by way of Capital Expenditure (Note 2)	20242431		
Less: Expenditure out of amount set aside in financial year 2022-23	1083095		
2023-24	10500000	8659336	22570777
			20896109
Less: Amount set apart U/s 11(2) of IT Act			15000000
			5896109
Less: Amount Accumulated u/s 11(1)(a) being less than 15% of Rs. 40857370/- (after deducting Establishment & Administrative Exp.)			5896109
Total Income is:			**NIL**

Note 1: No Tax is payable since the total income is NIL

Note 2: Capital Expenditure:

Purchase of :		
a) Vehicles	1142982	
b) Furnitures	125080	
c) Computer	69900	
d) Equipments	70900	1408862
Building Construction		18833569
		20242431

Note 3: Details of Set Apart u/s 11(2) in last 5 years:

Financial Year	Amount	Utilized		Balance	Purpose
		Financial Year	Amount		
2016-17	-	-	-	-	-
2017-18	-	-	-	-	-
2018-19	9000000	2019-20	9000000	-	Construction
2019-20	7600000	2020-21	7600000	-	Construction and Additions to Fixed Assets
2020-21	13000000	2021-22	13000000	-	Construction and Additions to Fixed Assets
2021-22	14200000	2022-23	14200000	-	Construction and Additions to Fixed Assets
2022-23	9500000	2023-24	8416905	-	Additions to Fixed Assets
		2024-25	1083095		

DIOCESE OF NONGSTOIN
NONGSTOIN: WEST KHASI HILLS DISTRICT: MEGHALAYA

Accounting Year : 2024-25
Assessment Year : 2025-26

PAN NO : AABTD0440J
Status: A.O.P (TRUST)

Summary of Establishment & Administrative Expenses

	Amount	Amount
Establishment & Administrative Expenses		
1 Rents		-
2 Repair and Maintenance		187181
3 Compensation to Employees		
a) Account Assistant	-	
b) Accountant	-	
c) Cleaner Cum Peon	-	
d) Data Entry Operator	-	
e) Multi Task Assistant	30000	
f) Cooks	208000	
g) Driver	120000	
h) Housekeeper	96000	454000
4 Insurance		54016
5 Workmen and staff welfare expenses		-
6 Entertainment and Hospitality		-
7 Advertisement		-
8 Professional/Consultancy fees/ Fee for technical services		-
9 Conveyance and travelling expenses other than on foreign travel		124385
10 Remuneration to Trustee		1419452
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		-
		-
12 Interest		-
13 Audit fee		215350
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		-
15 Other Expenses		
a) Celebration & Functions	-	
b) Seminar, Meeting Etc.	-	
c) Postage & Telephone	34136	
d) Tea & Refreshments	-	
e) Printing & Stationery	120996	
f) Honorarium	-	
g) Miscellaneous	-	155132
Total Establishment & Administrative Expenses :		**2609516**

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