



Certificate

Re: Katha – FC- 4
FC Registration No. : 231650637
Financial Year: 2024-25

We have audited the account of **Katha, (Society's Registration No.: S-20336 of 1989, dated: 08.09.1989)**, having its registered office at A3, Sarvodya Enclave, Sri Aurobindo Marg, New Delhi-110016, Delhi, for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year 2024-25 was ₹ **15,27,130.00**;
- (ii) foreign contribution of worth ₹ **42,475** was received by the Association during the financial year 2024-25;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon worth ₹ **65,195** was received by the Association during the financial year 2024-25;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was ₹ **10,96,565**;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) the information in this certificate and in the enclosed Balance Sheet and statement of receipt and payment is correct as checked by us.
- (vii) the association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)
- (viii) The Society was registered under the Foreign Contribution (Regulation) Act, 2010 (FCRA). vide registration number 231650637 dated 15th 05.1992. The renewal application filed by the Society on 20.07.2021 has been denied by the Ministry of Home Affairs (MHA) vide their letter dated 08.07.2024. Subsequent to this, on the basis of legal advice, the Society is in the process of addressing the concerns of the MHA. Till receipt of the renewed certificate, the Foreign Contribution funds, presently kept deposited in savings/ currents accounts and fixed deposits, cannot be utilized by the Society.

We have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:

Sl. No	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised*		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
1	KITESKSE and I love Reading	A3, Sarvodya Enclave, Sri Aurobindo Marg, New Delhi-110016	15,27,130.00	-	1,07,670	-	5,38,235.00	-	10,96,565.00	-
	Total		15,27,130.00	-	1,07,670.00	-	5,38,235.00	-	10,96,565.00	-

* Utilised include all administrative expenses amounting ₹ **1,227**.

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **Katha** has not violated any provisions of the Foreign Contribution (Regulation) Act,2010 or rules made thereunder or notifications issued thereunder.

For V. SANKAR AIYAR & CO.
CHARTERED ACCOUNTANTS
ICAI Firm Registration No.: 109208W

Karthik Srinivasan

Karthik Srinivasan
Partner
Membership No.: 514998
UDIN:

25514998MPTYDP2955

KATHA

Foreign Contribution Account

Balance Sheet as at 31st March,2025

Previous Year	Funds & Liabilities		Current Year	Previous Year	Assets		Current Year
	CAPITAL FUND				Fixed Assets		
16,15,996	Balance as per Last Balance Sheet	12,98,839		12,98,839	As per Sch-1		10,65,994
-	Add: Addition During the year	-			Current Assets:		
	Less: Assets Discarded	-			Cash and Bank Balances		
(3,17,157)	Less: Depreciation	2,32,845	10,65,994	81,122	Saving A/c with SBI, Axis Bank Ltd. & HDFC Bank Ltd.	79,390	
	Unutilised Specific Purpose Funds			16,15,420	Fixed deposits with HDFC Bank Ltd. & Axis Bank	16,67,691	17,47,081
7,58,924	Endowment Fund from Gopalan Raman		7,58,924		Other Assets		
	Expenses Payable			40,316	Accrued Interest	35,710	
1,13,200	Creditors/Provisions		1,13,200	14,894	TDS Receivables	11,254	
	Branch/division			4,99,680	Project Funds spent -Awaiting reimbursement (as per annexure A)	7,11,680	7,58,644
1,11,422	KV-Katha General		5,84,280				
	Income and Expenditure A/c						
10,53,551	Opening Balance	12,72,086					
2,18,535	Add: Excess of Income over Expenditure	(2,18,808)					
(4,200)	Less: Prepaid AMC Charges	(3,957)	10,49,321				
35,50,271			35,71,719	35,50,271			35,71,719

Examined and found correct in accordance with the books of accounts and information supplied

For V. Sankar Aiyar & Co.

Chartered Accountants

Firm Registration No.:109208W

Karthik Srinivasan

Karthik srinivasan

Partner

Membership No.: 514998

Date : 30/12/25

Place : DELHI



For and on behalf of Katha



R Balasubramanian

Vice President

Receipts & Payments Account for the year ended 31 March, 2025

Amount in Rupees

Previous Year	Receipts	Current Year	Previous Year	Payments	Current Year
	Opening Cash and Bank Balances			Education material development	
1,697,943	Bank Balances	81,122	608,700	Consultant fee	-
1,575,244	Fixed Deposits	1,615,420	358,045	Project Implementation Expenses	3,957
-	Accrued Interest	40,316	3,334,590	Salaries and wages	479,051
-	TDS Receivable	14,894	26,076	Employee benefits	-
-	Creditors/Provisions	(113,200)	3,874	Staff welfare	-
-	KV-Katha General	(111,422)	19,478	Communication	-
			4,200	Insurance	-
	Specific Grants Received :		25,567	Printing and stationery	-
1,589,552	Adobe	-	7,447	Repair and maintenance	-
850,678	Dalyan Foundation	-	19,548	Security Charges	-
-	Australian High Commission	-	59,306	Travelling and conveyance	54,000
			5,423	Bank charges	1,227
	General Donations :		81,122	Closing Cash and bank Balances	
93,679	General Donations	42,475	1,615,420	Closing Bank Balances	79,390
			40,316	FD with banks	1,667,691
	Other Income		14,894	Accrued Interest	35,710
49,690	Interest received from Bank	2,144	(113,200)	TDS Receivable	11,254
87,388	Interest received from FD	63,051	(111,422)	Creditors/Provisions	(113,200)
				KV-Katha General	(584,280)
	Other payables				
224,622	Creditors/Provisions	-			
6,168,796		1,634,800	5,999,384		1,634,800

Examined and found correct in accordance with the books of accounts and information supplied.

For V. Sankar Aiyar & Co.
Chartered Accountants
Firm Registration No.:109208W

Karthik Srinivasan

Karthik srinivasan
Partner
Membership No.: 514998

Date : 30/12/25
Place : DELHI

For and on behalf of Katha

R Balasubramanian

R Balasubramanian
Vice President





Foreign Contribution Account

Income and Expenditure Account for the year ended 31st March,2025

Amount in Rupees

Previous Year	Expenses	Current Year	Previous Year	Income	Current Year
5,423	Bank charges	1,227			
19,478	Communication	-	1,500,000		
608,700	Consultant fee	-	1,589,552	Specific Grant & Donation	
25,567	Printing and Stationery	-	1,350,358	Dalyan Foundation	212,000
358,045	Direct Project Implementation Exp	4,200		General Donations and Other Income	
7,447	Repair and maintenance	-		General Donation	42,475
3,364,540	Salaries and wages	479,051	93,679	Interest on FDR	63,051
19,548	Security Charges	-	103,937	Unclaimed and Old Credit Balance Written	-
59,306	Travelling and conveyance	54,000	-	Interest on Saving Bank A/c	2,144
218,535	Excess of Income over Expenditure		49,063	Excess of Expenditure over Income	218,808
4,686,589		538,478	4,686,589		538,478

Examined and found correct in accordance with the books of accounts and information supplied

For V. Sankar Aiyar & Co.
Chartered Accountants
Firm Registration No.:109208W

Karthik Srinivasan

Karthik srinivasan
Partner
Membership No.: 514998

Date : 30/12/25
Place : DELHI

For and on behalf of Katha

R Balasubramanian

R Balasubramanian
Vice President



KATHA

Foreign Contribution Account Fixed Assets Sch-1

Particulars	WDV as at 1st April 2024	Additions 1st April 2024 to 30th Sept 2024	Additions 1st Oct 2024 to 31st Mar 2025	Additions	Sales/ Adjustments/D iscarded	As at 31st March 2025	Depreciation for the year	Written down value as on 31st March 2025
<u>Tangible assets</u>								
Furniture and fixtures	410,132	-	-	-	-	410,132	41,013	369,119
Computers	234,103	-	-	-	-	234,103	93,641	140,462
Office equipment	654,604	-	-	-	-	654,604	98,191	556,413
Current year	1,298,839	-	-	-	-	1,298,839	232,845	1,065,994

