

S. N. Mukherji & Co.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES

LUTHERAN WORLD SERVICE INDIA TRUST

84, DR. SURESH SARKAR ROAD

KOLKATA

1. Opinion

We have audited the accompanying Standalone Financial Statements of **Lutheran World Service India Trust, Foreign Contribution ('the Trust')** which comprises the Standalone Balance Sheet as at March 31, 2025, the Standalone Income and Expenditure Account, the Standalone Receipts and Payments Account for the year ended and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the **Indian Trust Act, 1882 (the Act)** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the trust as at March 31, 2025, and its surplus for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Key Audit Matter

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



We have scrutinized the available papers and documents and relied on the statements and details made available to us, asked for further details/explanations and obtained clarifications. We have relied on the management representation of the Trust with regard to various audit and regulatory issues, adequacy of internal control and other ethical requirements. There is no key audit matter to be communicated in our report.

4. Responsibility of Management for the Standalone Financial Statements

Management of the Trust is responsible for the preparation of the standalone financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the applicable accounting Standards relevant to the trust. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The management is also responsible for overseeing the Trust's financial reporting process.

5. Auditor's Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We believe that our audit provides a reasonable basis for our opinion.

6. We report that in our opinion and to the best of our information and according to the explanations given to us, subject to limitations of audit referred in Para 4 and 5 above, the aforesaid standalone financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

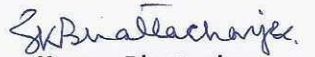
(A) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2025;

(B) in the case of the Income and Expenditure account, of the surplus for the year ended on that date;

(C) in the case of the Receipt and Payment Account, of the Receipts and Payments for the year ended on that date.

Place : Kolkata
Date : 12.09.2025

For **S. N. Mukherji & Co.**
Chartered Accountants
(Firm Reg. No. 301079E)


Swapan Kumar Bhattacharyya
Partner
(Membership No. 051936)
UDIN : 25051936BMFXZI2997



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION
Balance Sheet as at 31st March 2025

Amount in Rs.

	Particulars	Note	2024-2025	2023-2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,57,02,151	1,71,62,025
(b)	Restricted Funds		3,92,21,611	3,24,86,943
			5,49,23,762	4,96,48,968
2	Non-current liabilities			
(a)	Long-term borrowings			
(b)	Other long-term liabilities	4		
(c)	Long-term provisions	5		
3	Current liabilities			
(a)	Short-term borrowings			
(b)	Payables	6	9,43,987	5,59,203
(c)	Other current liabilities	7	39,42,231	33,36,136
(d)	Short-term provisions	5		
			48,86,218	38,95,339
	Total		5,98,09,980	5,35,44,307
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	1,03,64,129	1,23,79,696
(ii)	Intangible assets			
(b)	Non-current investments			
(c)	Long Term Loans and Advances	9		
(d)	Other non-current assets (specify nature)	10	46,98,406	20,41,934
			1,50,62,534	1,44,21,630
2	Current assets			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables	11	4,14,783	4,00,782
(d)	Cash and bank balances	12	4,43,05,569	3,75,11,026
(e)	Short Term Loans and Advances	9	27,093	12,10,869
(f)	Other current assets			
			4,47,47,445	3,91,22,677
	Total		5,98,09,980	5,35,44,307
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Notes - 1 to 17 form an integral part of the financial statements
Signed in terms of our separate report of even date.

For S. N. Mukherji & Co.
Chartered Accountants
Firm Reg. No. 301079E

Swapan Kumar Bhattacharyya
Partner
Membership No. 051936



For and on behalf of The Board of Trustees
For Lutheran World Service India Trust

[Signature]
President

[Signature]
Member

[Signature]
Member

[Signature]
Executive Director



Place: Kolkata
Date: 12.09.2025

UDIN: 25051936 BMFXZ12997

LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION
Income and Expenditure Account for the year ended 31st March 2025

		Amount in Rs.						
	Particulars	Note	2024-2025			2023-2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income	13						
(a)	Donations and Grants			10,78,44,070	10,78,44,070		9,34,78,094	9,34,78,094
(b)	Fees from Rendering of Services							
(c)	Sale of Goods							
II	Other Income	14	5,07,570		5,07,570	5,06,243	-	5,06,243
III	Total Income (I+II)		5,07,570	10,78,44,070	10,83,51,640	5,06,243	9,34,78,094	9,39,84,337
IV	Expenses:							
(a)	Program Expenses	15		9,34,09,681	9,34,09,681		8,15,61,594	8,15,61,594
(b)	National Office expenses					15,680		15,680
(c)	Administrative Expenses	16		1,30,67,389	1,30,67,389		1,19,35,793	1,19,35,793
	Total expenses			10,64,77,070	10,64,77,070	15,680	9,34,97,387	9,35,13,067
V	Excess of Income over Expenditure for the year (III-IV)				18,74,570			4,71,270

Notes - 1 to 17 form an integral part of the financial statements
Signed in terms of our separate report of even date.

For S. N. Mukherji & Co.
Chartered Accountants
Firm Reg. No. 301079E

Swapan Kumar Bhattacharyya
Swapan Kumar Bhattacharyya
Partner
Membership No. 051936



Place: Kolkata
Date : 12.09.2025

UDIN: 25051936BMFXZ12997

For and on behalf of The Board of Trustees
For Lutheran World Service India Trust

President
President

Member
Member

Member
Member

Kishore Kumar Nag
Executive Director



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	Amount in Rs.	
	2024-2025	2023-2024
	FC	FC
OPENING BALANCES:		
CASH IN HAND	34,087	41,047
CASH AT BANK	3,74,76,939	2,66,42,227
FIXED DEPOSIT Opening		
ADD: RECEIPTS DURING THE YEAR		
FOREIGN CONTRIBUTIONS:		
FOREIGN CONTRIBUTION (FIRST RECEIPT - Note-17)	11,26,54,991	10,21,65,624
INTEREST	5,73,092	4,90,351
INTEREST ON INCOME TAX REFUND	400	2,342
OTHERS RECEIPTS	6,477	-
TDS/TCS REFUND	10,033	93,708
ADVANCE RECEIVED/REFUND	45,042	-
DEUTSCHE BANK SUSPENSE A/C	-	-
FD	-	-
LOCAL CONTRIBUTIONS :		
LOCAL CONTRIBUTION	-	-
INTEREST	-	-
OTHERS RECEIPTS	-	-
ADVANCE REFUNDED	-	-
TOTAL	15,08,01,061	12,94,35,299
PAYMENTS DURING THE YEAR:		
PROGRAMME EXPENSES	9,05,49,427	7,51,87,503
ADMINISTRATIVE EXPENSES	1,42,78,599	1,51,98,181
ADVANCE FOR PURCHASE OF ASSETS	1,11,000	-
ADVANCE GIVEN	3,25,069	97,900
PURCHASE OF FIXED ASSETS	12,31,397	14,40,689
ADVANCE REFUNDED	-	-
FIXED DEPOSIT INVESTMENTS	-	53,60,000
accrued interest	-	-
CLOSING BALANCE :		
CASH IN HAND	-	34,087
CASH AT BANK	4,43,05,569	3,21,16,939
TOTAL	15,08,01,061	12,94,35,299

Notes - 1 to 17 form an integral part of the financial statements
Signed in terms of our separate report of even date.

For S. N. Mukherji & Co.
Chartered Accountants
Firm Reg. No. 301079E

S. N. Mukherji
Swapan Kumar Bhattacharyya
Partner
Membership No. 051936



For and on behalf of The Board of Trustees
For Lutheran World Service India Trust

[Signature]
President

[Signature]
Member

[Signature]
Member

[Signature]
Executive Director



Place: Kolkata
Date : 12.09.2025

**LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

						Amount in Rs.
Sr. No.	Particulars	As at 1st April 2024	Funds transferred/received during the year	Funds Utilised / Adjusted during the year	As at 31st March 2025	As at 31st March 2024
(A)	Unrestricted Funds					
1	Capital Funds	46,63,581			46,63,581	46,63,581
2	General Reserve (Annexure -3A)	79,32,119	31,07,614	(45,67,488)	64,72,244	79,32,119
3	Geneva Reserve Fund	35,51,246			35,51,246	35,51,246
4	Revaluation Reserve	10,15,079			10,15,079	10,15,079
	Total	1,71,62,025	31,07,614	(45,67,488)	1,57,02,150	1,71,62,025
(B)	Restricted Funds					
5	Designated Programmes Funds (Annexure -3B)	3,24,86,943	11,32,11,739	(10,64,77,070)	3,92,21,612	3,24,86,943
	Total	3,24,86,943	11,32,11,739	(10,64,77,070)	3,92,21,612	3,24,86,943
	Total (A+B)	4,96,48,968	11,63,19,353	(11,10,44,559)	5,49,23,762	4,96,48,968

Note - 3A General Reserve

			Amount in Rs.
Particulars	2024-2025	2023-2024	
Opening Balance	79,32,119	74,70,491	
Add: Surplus for the year transferred from Income and Expenditure Account	18,74,570	4,71,270	
Addition to Fixed Assets	12,31,397	17,88,210	
TDS Refund		33,335	
Adjustment for Fixed Assets		1,18,293	
Other Adjustments	1,646	4,255	
Less: Deficit for the year transferred from Income & Expenditure Account			
Sale of Scrap		(2,73,448)	
Depreciation for the year	(32,46,964)	(16,14,084)	
Loss on sale of assets		(66,203)	
Adjustment of ITC	(13,20,524)		
Closing Balance	64,72,244	79,32,119	



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION ACCOUNT
DESIGNATED / PROGRAMMES / OTHER FUNDS AS AT 31ST MARCH 2025

Schedule 3B

Name of Donors	Opening balance as on 01.04.2024	Prior Period Adjustment	Received during the year								Utilized during the year						Closing balance as on 31.03.2025
			Received from International Donors	Received from National Donors	Received from Govt.	Bank Interest	Misc. Income	Sale of Scrap	Transfer from other fund account	Total (including opening balance)	Transfer to FC/ LC (Income recognition)	Receivable	Bank Interest	Adjustments	Transfer to other fund accounts	Other Payments	
Act Church of Sweden (Azecon)	4,44,841	-	-	-	-	-	-	-	-	4,44,841	4,21,802	-	-	-	-	-	23,039
Act Church of Sweden (GEP)	36,43,753	-	1,05,53,866	-	-	35,504	3,033	-	-	1,42,36,156	84,48,068	-	-	-	-	-	57,88,088
Act Church of Sweden (Org. Development)	4,767	-	-	-	-	-	-	-	-	4,767	-	-	-	-	-	-	4,767
Act Church of Sweden (STEER)	58,65,734	-	1,49,34,269	-	-	58,707	-	-	-	2,08,58,710	1,30,17,979	-	-	-	-	-	78,40,730
Act Church of Sweden (Staff Capacity Development)	28,213	-	26,28,589	-	-	-	-	-	-	26,56,802	8,09,114	-	-	-	-	-	18,47,688
Pusat Rehabilitasi Yakum for pschcosocial support-Reimbursement	-	-	7,015	-	-	-	-	-	-	7,015	7,015	-	-	-	-	-	-
ELCA - STEER	26,75,474	-	76,86,871	-	-	-	-	-	-	1,03,62,345	77,51,106	-	-	-	-	-	26,11,239
ELCA - Transboundry Flood 5	-	-	86,27,548	-	-	10,189	-	-	-	86,37,737	2,88,522	-	-	-	-	-	83,49,215
ELCA - Transboundry Flood 3	92	-	-	-	-	-	-	-	-	92	-	-	-	-	-	-	92
ELCA - Transboundry Flood 4	56,72,302	-	-	-	-	53,675	-	-	-	57,25,977	57,25,976	-	-	-	-	-	0
ELCA - CCI	5,52,023	-	20,14,440	-	-	7,016	-	-	-	25,73,479	16,25,411	-	-	-	-	-	9,48,067
ELCA - Bridge Grant	-	-	4,60,060	-	-	-	-	-	-	4,60,060	4,34,958	-	-	-	-	-	25,102
ELCA - Emergency Prep. Organisation Dev.	24,70,744	-	23,20,455	-	-	60,207	-	-	-	48,51,406	13,80,504	-	-	-	-	-	34,70,903
Normisjon - Climate Change Proposal	2,33,309	-	-	-	-	-	-	-	-	2,33,309	60,000	-	-	-	-	-	1,73,309
Normisjon - CCA&M	42,51,251	-	3,51,83,943	-	-	1,05,556	-	-	-	3,95,40,750	3,55,07,424	-	-	-	-	-	40,33,326
JELA - Covid 19	147	-	-	-	-	-	-	-	-	147	-	-	-	-	-	-	147
JELA - CCI	3,22,906	-	4,30,750	-	-	5,591	-	-	-	7,59,247	5,25,517	-	-	-	-	-	2,33,730
JELA - Solar Lantern Project	1,00,000	-	-	-	-	-	-	-	-	1,00,000	1,00,000	-	-	-	-	-	-
JELA - Remote Tour Programme	23,513	-	-	-	-	-	-	-	-	23,513	-	-	-	-	-	-	23,513
Manipur recovery project by kerkin Acti	-	-	53,35,558	-	-	-	-	-	-	53,35,558	53,34,481	-	-	-	-	-	1,077
Kalvarayan Hills Project by Kerkin Acti	-	-	35,62,600	-	-	-	-	-	-	35,62,600	13,71,089	-	-	-	-	-	21,91,511
ALWS (Azecon)	1,53,188	-	-	-	-	-	-	-	-	1,53,188	1,53,188	-	-	-	-	-	0
Bread for the World	4,649	-	-	-	-	-	-	-	-	4,649	-	-	-	-	-	-	4,649
The HANS Foundation	57,18,494	-	1,88,63,022	-	-	2,17,270	-	-	-	2,47,98,786	2,31,56,671	-	-	-	-	-	16,42,116
Canadian Lutheran World Relief - IAPA EV (Manipur)	3,21,543	-	-	-	-	-	-	-	-	3,21,543	3,21,543	-	-	-	-	-	-
Act Alliance Travel Reimbursement	-	-	46,006	-	-	-	-	-	-	46,006	36,702	-	-	-	-	-	9,304
FOREIGN FUNDS:	3,24,86,943	-	11,26,54,991	-	-	5,53,715	3,033	-	-	14,56,98,682	10,64,77,069.59	-	-	-	-	-	3,92,21,612

SUMMARY

Received from International Donor	Rs. 11,26,54,991
Bank Interest	5,53,715
Misc. Income	3,033
Total	11,32,11,739



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Vishwanath Kumar Nag

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LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 4 Other long-term liabilities

Amount in Rs.

	Long term		Short term	
(a) Advance from customers	-	-	-	-
(b) Others (please specify)	-	-	-	-
Total		-	-	-

Note - 5 - Provisions

	Long term		Short term	
(a) Provision for employee benefits				-
(i) Provision for gratuity	-	-	-	-
(ii) Provision for leave Encashment	-	-	-	-
(b) Other provisions	-	-	-	-
(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
Other (specify nature)	-	-	-	-
Total	-	-	-	-

Note - 6 - Payables

	2024-2025	2023-2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	9,43,987	5,59,203
Total	9,43,987	5,59,203

Note - 7 - Other current liabilities

	2024-2025	2023-2024
(a) Sundry Creditors	(3,34,991.89)	5,931
(b) PF payable	4,96,521	688
(c) Professional Tax Payable	16,098	2,858
(d) Income received in advance	-	-
(e) Salary payable	(117)	(117)
(f) TDS Consultant	71,660	16,475.00
(g) TDS Contractor	2,223	9,040
(h) TDS on Commission	737	
(i) TDS on technical services	199	
(j) TDS Staff	43,642	
(k) TDS on Rent	27,934	
(l) Inter Account transfer	24,51,506	24,51,506
(m) Deutsche Suspense a/c	6,60,000	6,60,000
(o) Liability for Expenses	6,674	6,674
(p) Audit Fees payables	4,72,000	1,55,000
(q) Payables at unit	28,081	28,081
(r) Payables at National Office	65	
Total	39,42,231	33,36,136



Krishna Kumar Nigam

LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 8 Property, Plant and Equipment and Intangible Assets (owned assets)

Amount in Rs.

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	RDC Building (10%)	Flat (5%)	Furniture & Fixtures (10%)	Vehicles (15%)	Equipment (15%)	Computers (40%)	
Gross Block								
At 1 April 2024	12,19,835.00	11,50,028.00	61,09,676.00	8,18,095.00	1,21,44,001.00	11,28,538.00	43,44,266.00	2,69,14,439.00
Additions				98,470.00	2,56,228.00	5,19,800.00	3,56,899.00	12,31,397.00
Deductions/Adjustments								
At 1 April 2023	12,19,835.00	11,50,028.00	61,09,676.00	7,75,795.00	1,14,90,927.00	6,02,330.00	38,48,437.00	2,51,97,028.00
Additions				42,300.00	8,42,166.00	5,26,208.00	4,95,829.00	19,06,503.00
Deductions/Adjustments					(1,89,092.00)			(1,89,092.00)
At 31 March 2025	12,19,835.00	11,50,028.00	61,09,676.00	9,16,565.00	1,24,00,229.00	16,48,338.00	47,01,165.00	2,81,45,836.00
At 31 March 2024	12,19,835.00	11,50,028.00	61,09,676.00	8,18,095.00	1,21,44,001.00	11,28,538.00	43,44,266.00	2,69,14,439.00
Depreciation/Adjustments								
At 1 April 2024		1,66,754.00	29,09,228.00	4,20,019.00	69,42,351.00	3,62,972.00	37,33,419.00	1,45,34,743.00
Additions		1,15,002.80	3,05,483.80	88,168.00	18,40,817.25	2,08,265.70	6,89,226.80	32,46,964.35
Deductions/Adjustments								
At 1 April 2023		57,501.00	27,40,783.00	3,77,605.00	62,21,611.00	2,36,166.00	34,09,882.00	1,30,43,548.00
Additions		1,09,253.00	1,68,445.00	42,414.00	8,43,629.00	1,26,806.00	3,23,537.00	16,14,084.00
Deductions/Adjustments					(1,22,889.00)			(1,22,889.00)
At 31 March 2025		2,81,756.80	32,14,711.80	5,08,187.00	87,83,168.25	5,71,237.70	44,22,645.80	1,77,81,707.35
At 31 March 2024		1,66,754.00	29,09,228.00	4,20,019.00	69,42,351.00	3,62,972.00	37,33,419.00	1,45,34,743.00
Net Block								
At 31 March 2025	12,19,835.00	8,68,271.20	28,94,964.20	4,08,378.00	36,17,060.75	10,77,100.30	2,78,519.20	1,03,64,128.65
At 31 March 2024	12,19,835.00	9,83,274.00	32,00,448.00	3,98,076.00	52,01,650.00	7,65,566.00	6,10,847.00	1,23,79,696.00



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Kishore Kumar Naga



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Depreciation on Assets Purchased during the year

Furniture (10%)	Date	Value	Amount in Rs.
			Depreciation
Executive office table	17.09.2024	11100	1110
Steel Almirah	17.09.2024	17600	1760
Steel Table	12.11.2024	40120	2006
Iron Rack (2 pcs)	19.11.2024	10100	505
Steel Almirah	19.11.2024	10850	542.5
Executive office table	4.12.2024	8700	435
		98470	6358.5

Vehicles (15%)	Date	Value	Amount in Rs.
			Depreciation
Motor Cycle- H deluxe	09.11.2024	75407	5655.525
Motor Cycle- Honda Dio	27.12.2024	93165	6987.375
Motor Cycle	30.12.2024	87656	6574.2
		256228	19217.1

Equipment (15%)	Date	Value	Amount in Rs.
			Depreciation
Water purifier	26.11.2024	20400	1530
Nikon	30.12.2024	61000	4575
Video Conferencing Setup	31.12.2024	438400	32880
		519800	38985

Computer (40%)	Date	Value	Amount in Rs.
			Depreciation
Canon printer	19.07.24	17500	7000
Canon printer	19.07.24	17500	7000
Desktop - HP	18.11.24	42100	8420
Printer	18.11.24	17800	3560
Laptop	26.12.24	51750	10350
Laptop	26.12.24	51750	10350
Laptop	27.12.24	57000	11400
Printer	27.12.24	23999	4799.8
Printer	23.12.24	24000	4800
Desktop - HP	21.12.24	35900	7180
Printer	27.12.24	17600	3520
		356899	78379.8



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Kishore Kumar Nayak



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 9 - Loans and advances

Amount in Rs.

		Long Term		Short Term	
		2024-2025	2023-2024	2024-2025	2023-2024
A	(Secured)				
(i)	TDS receivable	-	-	32,627	10,033
(ii)	TCS receivable	-	-	-	13,20,524
(iii)	Duties & Taxes	-	-	80,000	1,23,346
(iv)	Work Advance	-	-	8,252	8,252
(v)	Travel Advance	-	-	(93,786)	(2,51,286)
(vi)	Staff loans & Advances	-	-	27,093	12,10,869
	Total	-	-		
B	Loans and advances (Unsecured)				
(i)	Prepaid expenses	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
	Total				
	Total (A+B)			27,093	12,10,869



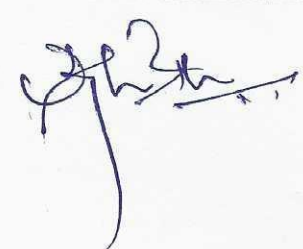
Note 10 - Other non-current assets

		2024-2025	2023-2024
(a)	Security Deposits - Electricity	1,27,182	1,27,182
(b)	Security Deposits - Gas Cylinder	34,486	34,486
(c)	Security Deposits - Telephone	88,269	88,269
(d)	Security Deposits - Rent	45,363	45,363
(e)	Prepaid Insurance	17,979	17,979
(f)	Accrued Interest on FD	3,38,824	90,276
(g)	Interbranch Balances	40,41,608	16,27,684
(h)	Suspense a/c	4,695	10,695
	Total	46,98,406	20,41,934




Note 11 Receivables

		2024-2025	2023-2024
(a)	Donations/grants receivable	-	-
(b)	House Rent	44,700	30,700
(c)	Geneva Current a/c	3,68,986	3,68,986
(c)	Other receivable	1,097	1,096
		4,14,783	4,00,782
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	4,14,783	4,00,782
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	4,14,783	4,00,782






Kishore Kumar Nayak

Note 12	Cash and Bank Balances	2024-2025	2023-2024
A	Cash and cash equivalents		
(a)	National Office SBI -(31010039060)	6,73,503	4,71,407
(b)	National Office SBI EPF A/C-(40778920967)	5,93,062	29,282
(c)	National Office SBI New Delhi Savings A/C-(40106662004)	3,83,79,004	3,16,16,250
(d)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(e)	Cheques, drafts on hand	-	-
(f)	Cash on hand (National Office)	-	34,087
	Total (I)	3,96,45,569	3,21,51,026
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
	Deposits with original maturity for more than 3 months but less than/up to 12 months from reporting date	46,60,000	53,60,000
(iv)	Others (specify nature)	-	-
	Total (II)	46,60,000	53,60,000
	Total (I+II)	4,43,05,569	3,75,11,026

Kishore Kumar Nayak



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION

Notes forming parts of the Financial Statements for the year ended 31st March 2025

Note - 13 - Donation and Grants

Amount in Rs.

		2024-2025	2023-2024
(a)	Grant from Donors	13,67,000	9,34,78,094
(b)	Fund Transferred	10,64,77,070	
	Total	10,78,44,070	9,34,78,094

Note - 14 - Other income

		2024-2025	2023-2024
(a)	Interest from bank	5,06,693	2,72,751
(b)	Interest on I.T refund	400	2,342
(d)	Other receipts	477	2,31,150
	Total	5,07,570	5,06,243

Note - 15 - Program Expenses

		2024-2025	2023-2024
(i)	Steer Rural Project		
	Balangir	48,10,548.00	33,51,306
	Bankura	33,39,430.00	27,77,263
	Kalahandi	37,35,735.00	31,38,499
	Kendrapada	27,36,087.00	20,85,947
	Mayurbhanj	30,50,438.00	25,45,592
	External Evaluation		2,83,197
	Steer Cost Centre	1,27,404.00	2,83,357
	ELCA Steer Project	7,220.00	
	Total (i)	1,78,06,862.0	1,44,65,161
(ii)	GEP Urban Project		
	Bhubaneshwar	42,64,802	33,94,049
	Kolkata	36,25,827	24,07,335
	GEP Staff Capacity building training	10,032	
	GEP	16,214	
	Total (ii)	79,16,875	58,01,384
(iii)	CCAM Project		
	Birbhum	1,55,14,974	10,67,721
	Assam	1,17,90,349	18,12,886
	Total (iii)	2,73,05,323	28,80,607
(iv)	CAP-R Assam		1,15,41,964.00
(v)	DSSQC, Birbhum		73,38,509.00
(vi)	Climate Change Proposal	60,000.00	1,46,506.00
(vii)	JELA CCI Remote tour program		55,240.00
(viii)	Act COS- Staff Capacity Building Training	7,74,680.00	
(ix)	Azeecon	5,24,684.00	
(x)	ELCA -Transboundary Flood Resilience - 3		41,01,283.00
(xi)	ELCA -Transboundary Flood Resilience - 4	52,16,120.00	26,87,522.00
(xii)	ELCA -Transboundary Flood Resilience - 5	2,84,979.00	
(xiv)	ELCA TFR Bridge	4,33,274.00	
(xv)	Child care Institute	19,66,575.00	28,01,120.00
(xvi)	Act Alliance Manipur Crises Response		60,82,621.00
(xvii)	Act Alliance Meeting expenses	36,702.00	
(xviii)	CLWR Manipur Crises Response	3,21,543.00	89,45,457.00
(xix)	Manipur Recovery Project by Kerkin acti	50,09,098.00	
(xx)	Tripura Flood Response	1,00,000.00	
(xxi)	Kalvarayan Hills Project	12,87,013.00	
(xxii)	Physchosupport Training	7,015.00	91,851.00
(xxiii)	THF(USA)Enhanced Livelihood Security for Tribal and Dalit Families in Odisha	85,15,419.00	1,06,34,349.00
(xxiv)	THF(USA)Enhanced Health, Education, Livelihood and Leadership for Tribal and Dalit women and adolescent girls in Nabarangpur and Rayagada	1,44,80,905.00	24,01,143.00
(xxv)	Emergency preparedness by ELCA	13,62,614.00	14,96,877.00
	Grand Total	9,34,09,681.00	8,15,61,594.00



Signature of Kishore Kumar Hagg

Signature of S. N. Mukherji & Co.



LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION
PROJECT WISE EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2025

Note - 16

Name of project	Amount in Rs.									
	Programme expenses	Admin. Expenses	Computer	Furniture	Equipment	Vehicle	Building		Adjustment	Net Expenses
STEER Rural Project										
Balangir	42,84,492	5,15,734	-	-	4,38,400	87,656	-	-	-	53,26,282
Bankura	33,39,430	5,13,271	-	-	-	-	-	-	-	38,52,702
Kalahandi	37,35,735	5,10,858	-	-	-	-	-	-	-	42,46,594
Kendrapada	26,60,680	5,09,506	-	-	-	75,407	-	-	-	32,45,593
Mayurbhanj	30,50,438	5,09,506	-	-	-	-	-	-	-	35,59,944
Steer Cost Centre	1,27,404	4,03,347	-	-	-	-	-	-	-	5,30,751
Elca steer project	7,220	-	-	-	-	-	-	-	-	7,220
HANS Project	85,15,419	94,725	-	-	-	-	-	-	-	86,10,144
HANS Project (Raygada & Nabrangpur)	1,44,80,905	65,621	-	-	-	-	-	-	-	1,45,46,526
GEP Urban Project										
Bhubaneshwar	42,64,802	1,88,068	-	-	-	-	-	-	-	44,52,870
Kolkata	36,25,827	1,97,809	-	-	-	-	-	-	-	38,23,636
Gep Staff Capacity building training	10,032	-	-	-	-	-	-	-	-	10,032
GEP	16,214	1,45,317	-	-	-	-	-	-	-	1,61,531
CCMA Project										
Birbhum	1,52,77,604	53,64,954	94,900	61,070	81,400	-	-	-	-	2,08,79,928
Assam	1,16,47,699	28,37,147	1,05,250	37,400	-	-	-	-	-	1,46,27,496
Act COS-Staff Capacity building training	7,74,680	34,433	-	-	-	-	-	-	-	8,09,114
Azeecon	5,24,684	50,305	-	-	-	-	-	-	-	5,74,989
Emergency preparedness by elca	13,62,614	17,890	-	-	-	-	-	-	-	13,80,504
ELCA TFR Project.5	2,84,979	3,543	-	-	-	-	-	-	-	2,88,522
Elca TFR 4	52,16,120	5,09,856	-	-	-	-	-	-	-	57,25,976
CCI	19,66,575	1,84,354	-	-	-	-	-	-	-	21,50,929
Act Alliance Meeting	36,702	-	-	-	-	-	-	-	-	36,702
Climate change Proposal	60,000	-	-	-	-	-	-	-	-	60,000
National office	-	-	-	-	-	-	-	-	-	-
Tripura flood response	1,00,000	-	-	-	-	-	-	-	-	1,00,000
Pusat Rehabi Yakub for Psychological sup	7,015	-	-	-	-	-	-	-	-	7,015
Manipur Crises Response by CLWR	3,21,543	-	-	-	-	-	-	-	-	3,21,543
Manipur Recovery Project by Kerkin acti	49,33,348	3,25,383	75,750	-	-	-	-	-	-	53,34,481
Kalvarayan Hills Project	11,12,849	84,076	80,999	-	-	93,165	-	-	-	13,71,089
Elca TFR Bridge Grant	4,33,274	1,684	-	-	-	-	-	-	-	4,34,958
Total	9,21,78,284	1,30,67,388	3,56,899	98,470	5,19,800	2,56,228	-	-	-	10,64,77,070

SUMMARY

Amount in Rs.

TOTAL EXPENSES

10,64,77,070

ADMINISTRATIVE EXPENSES

1,30,67,388

PROGRAMME EXPENSES

9,34,09,682

10,64,77,070



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Lutheran World Service India Trust
FOREIGN CONTRIBUTION
Foreign Fund Received During the year 2024-2025

Note - 17

		Amount in Rs.		
Date	Received From	Project Name	2024-2025	2023-2024
	ACT Alliance	RRF Manipur Crises Response		60,82,621.00
16.01.2025	ACT Alliance	Travel Reimbursement	46,006	
21.10.2024	ACT Church of Sweden	STEER	32,28,397.00	
29.11.2024	ACT Church of Sweden	STEER Project Extra Fund	15,12,946.67	
28.03.2025	ACT Church of Sweden	STEER	1,01,92,925.00	
10.10.2024	ACT Church of Sweden	GEP	20,39,019.00	
19.11.2024	ACT Church of Sweden	GEP Project Extra Fund	14,03,662.00	
10.03.2025	ACT Church of Sweden	GEP	71,11,185.00	
19.11.2024	ACT Church of Sweden	Capacity Development Project	9,72,407.81	
04.03.2025	ACT Church of Sweden	Capacity Development Project	16,56,181.00	
			2,81,16,723.48	1,68,56,226.00
05.07.2024	ELCA	STEER	19,26,050.00	
09.10.2024	ELCA	STEER	19,37,509.00	
13.03.2025	ELCA	STEER	38,23,312.00	
05.07.2024	ELCA	CCI	4,95,132.00	
09.10.2024	ELCA	CCI	4,98,079.00	
13.03.2025	ELCA	CCI	10,21,229.00	
23.12.2024	ELCA	Emergency Prep. Organisation Dev.	23,20,455.00	
30.01.2025	ELCA	TFR- Bridge grant	4,60,060.00	
18.03.2025	ELCA	TFR - 5	86,27,547.59	
			2,11,09,373.59	1,97,84,827.00
18.02.2025	JELA	CCI	4,30,750.00	
			4,30,750.00	4,10,800.00
29.05.2024	NORMISJON	CCA&M	1,23,66,201.00	
21.10.2024	NORMISJON	CCA&M	54,02,984.00	
16.12.2024	NORMISJON	CCA&M	82,06,300.00	
04.02.2025	NORMISJON	CCA&M	92,08,458.00	
			3,51,83,943.00	3,10,52,408.00
08.07.2024	THE HANS FOUNDATION	Enhanced Livelihood Security for Tribal and Dalit Families in Odhisha	34,29,678.00	
26.03.2025	THE HANS FOUNDATION	Enhanced Livelihood Security for Tribal and Dalit Families in Odhisha	22,32,505.00	
			56,62,183.00	
13.09.2024	THE HANS FOUNDATION (New)	EHLL Project	1,32,00,839.00	
			1,32,00,839.00	1,86,18,543.00
	CANADIAN LUTHERAN WORLD RELIEF	Humanitarian asst. to the people affected by Ethnic violence in Manipur		92,67,000.00
19.07.2024	KERK IN ACTIE	Recovery Project Manipur	18,00,200.00	
14.11.2024	KERK IN ACTIE	Recovery Project Manipur	35,35,358.00	
06.08.2024	KERK IN ACTIE	Kalvarayan Hills Project, Tamilnadu	18,10,600.00	
16.12.2024	KERK IN ACTIE	Kalvarayan Hills Project, Tamilnadu	17,52,000.00	
			88,98,158.00	
28.02.2025	Pusat Rehabilitasion Yakkum	Physchosocial Training	7,015.00	
			7,015.00	93,199.00
		Grand Total	11,26,54,991.07	10,21,65,624.00

For and on behalf of The Board of Trustees
For Lutheran World Service India Trust



[Signature]
President

[Signature]
Member

[Signature]
Member

[Signature]
Executive Director



**LUTHERAN WORLD SERVICE INDIA TRUST
FOREIGN CONTRIBUTION
2024-2025**

NOTES TO THE FINANCIAL STATEMENTS

Note – 1

ACTIVITIES

On 4th September, 2008 Lutheran World Service India (LWSI) was registered as Lutheran World Service India Trust (LWSIT), a Charitable Trust, under the Indian Trust Act, 1882 thus changing its identity from a country program of LWF/DWS, Geneva to a national organization of India by the way of transfer of all assets and liabilities, projects and programs of LWSI, to Lutheran World Service India Trust (LWSIT). The key stakeholders of the newly created Trust are the United Evangelical Lutheran Church in India (UELCI) and The National Council of Churches in India (NCCI).

Note – 2

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

2.1 Lutheran World Service India Trust, a Public Charitable Trust operates as a non-profit humanitarian Organization, for marginalized and vulnerable rural and urban poor people. The Trust runs its own humanitarian programs for social upliftment & empowerment of people supported by foreign and local grants, as well as acting as partners/implementing agents for Government, Corporates, CSR and Large Trusts Sponsored Social Projects.

2.2 Statement of compliance

The Financial Statements are prepared in accordance with and comply with the Financial Regulations and the accounting policies of the LWSIT. The accounting policies are based in part on the general principles of the International Financial Reporting Standards as detailed in the International Accounting Standards Board Framework for the preparation and presentation of Financial Statements.

2.3 Basis of Preparation

The Financial Statements have been prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting principles generally accepted in India. Preparation of the Financial Statements requires the use of estimates and assumptions that affect the reported amounts of the assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and expenses during the reporting period, to the extent applicable. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates and the original estimates and assumptions will be modified as appropriate in the year which the circumstances change.

2.4 Restricted / Unrestricted Funds

The Financial Statements are prepared after taking into consideration the nature of funds i.e. Restricted and Unrestricted Use Funds. Restricted Use Funds are those funds [Contributions from International or National Donors], where the donors under an agreement have laid down the purpose for which they may be used. Unrestricted Use funds are those funds where no restrictions are imposed by the donors on the use of funds and the Trust is free to use it as it deems fit and proper.



2.5 Foreign Currency Translation

The presentation and functional currency is the Indian Rupees (INR) as determined by management of LWSIT. The contributions from Donors are directly received by the LWSIT in the designated bank account of State Bank of India New Delhi.

2.6 Revenue and Expenditure Recognition

GENERAL

- a) Revenue and Expenses are generally accounted for on accrual basis.
- b) Receipts from Donors (Foreign Contributions and Local Contributions) have been recognized on the basis of bank credits and collections.
- c) Contributions from Donors for projects or specific purposes (which are not fully expended during the year) are recorded under 'Accounts Payable' (for funds that can be refunded to the respective donors) or under 'Contributions received in Advance' (for those funds that can be carried over to subsequent years). Expenditure in excess of contributions received for projects or specific purposes are recorded under 'Project Balances Receivable'. Expenditure in excess of contributions, if any, is written off in the event when management determines that such over expenditure is unlikely to be recovered by additional contributions.
- d) In-kind Donations are recognized in financial statements. In-kind contributions are recorded at cost price as per invoice or at a value mentioned by the donors, or valued at fair values as determined by management.
- e) Any inventory materials purchased during the year is charged off in the accounts of related projects and physical quantities remaining (if any) shall be controlled by way of Memorandum Records.

2.7 Fixed Assets

- (i) Fixed Assets acquired out of Foreign Donor Funds for project work are charged off against Donor Reporting, so no depreciation is charged in Income Expenditure Account, though total value of Capital Assets purchased are shown in the Books of Accounts separately for Indian Accounting purpose.
- (ii) Fixed Assets acquired out of local funds and those received as local donations are shown separately. No depreciation is charged on these assets in Income & Expenditure Account.
- (iii) Fixed Assets acquired out of Government Grants, a separate Memorandum of Assets is maintained, as they do not form a part of Trust Property.
- (iv) Fixed Assets, acquired of foreign donor funds, which have lost its utilities due to normal wear and tear and are no longer repairable, have been sold as scrap during the year. The sale Proceeds of these fixed assets have been credited to FCRA Utilization Accounts of the respective units.

DEPRECIATION

Depreciation for the year has been calculated as per Income Tax Rate and adjusted to General Reserve Accounts instead of Income & Expenditure Account as per the existing policy of the Trust.



2.8 Goods and Service Tax

The Trust is registered under Goods and Service Tax Act, 2017, having GST Registration No 19AAAPL6788JIZV. The Date of Registration 1st July 2017. This registration is for West Bengal.

The Organization does not have any Output Tax Credit/Collection as it is a Charitable Organization rendering humanitarian services. It purchases goods and services for which it pays GST (Input tax) on the purchases and services it utilizes for its charitable work, upto March 2019, the organization had filed GST Returns claiming input tax refund, although it had no output tax credit/collections. The organization stopped claiming GST refund in its Returns from April 2019, when it started filling "Nil" Returns. According to the information and explanation given to us, the organization is now following the practice of filling "Nil" GST Returns.

During the year LWSIT has adjusted ineligible Input Tax Credit pertaining to the financial years 2017-2018, 2018-2019 and 2019-2020 amounting to Rs.13,20,524 in response to a Demand Notice Dt. 13.03.2024 received from the concerned authorities on 05.03.2025. LWSIT also has unutilized balance in the Electronic Credit Ledger which is subject matter of adjustment after due clarification from the authorities.

3. The full texts of this notes form part of the Consolidated Financial Statements for the year ended 31st March, 2025. For FCRA transactions only relevant part of the notes should be considered for foreign transaction segment.

4. Previous year's figures as reflected in the Financial Statement have been rearranged/regrouped wherever necessary.

For S. N. Mukherji & Co.

Chartered Accountants

Firm Reg. No. 301079E

S. N. Mukherji
Swapan Kumar Bhattacharyya

Partner

Membership No. 051936

Place: Kolkata

Date: 12.09.2025



[Signature]
President

[Signature]
Member

[Signature]
Member

Vijendra Kumar Nigam
Executive Director

