



Kiron Joshi & Associates

Chartered Accountants

Regn. No. 313048 E

LDB Building : G S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshlassociates@gmail.com

Certificate to be given by Chartered Accountant

We have audited the accounts of **DIOCESE OF KOHIMA** : Bishop's House, Post Box No.03, Dimapur - 797112, Nagaland 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 was ₹ 3240579.82
- (ii) foreign contribution of / worth ₹ 6447440.20 was received by the person/association during the financial year 2024-25;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth ₹ 198512.76 was received by the person/association during the financial year 2024-25;
- (iv) the balance of unutilised foreign contribution with the person/association at the end of the financial year 2024-25 was ₹ 4863564.34;
- (v) certified that the person/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 me/us.
- (vii) the person/association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

"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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				As per Annexure I						

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 **DIOCESE OF KOHIMA**, Dimapur, Nagaland has

- (i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;
- or
- (ii) violated the provisions of Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder. The details of the violation(s) are as under Nil.

Place: Shillong

Date: 28.10.2025



+ James J. Joseph
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for KIRON JOSHI & ASSOCIATES
Chartered Accountants



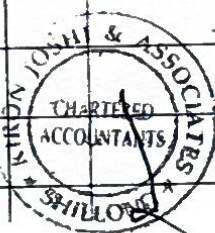
KIRON JOSHI

(Membership No. 051046)

UDIN: 25051046BBIKQC6098

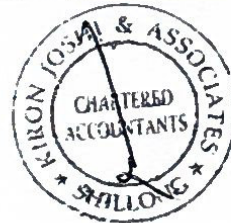
Annexure I

Sl.No.	Name of the 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	2	3	4	5	6	7	8	9	10	11
1	Assistance to Poor Students	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	1,74,453.78	-	-	-	-	-	1,74,453.78	-
2	Boarding Maintenance	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	1,16,197.00	-	-	-	-	-	1,16,197.00	-
3	Computer Centre for Queen Mary College, Longsa	St Peters Church, Longsa, Wokha, Nagaland 797111	12,10,770.00	-	-	-	-	-	12,10,770.00	-
4	Hostel Building, VK Town	Queen Mary Church, Mokokchung, Nagaland 798601	13,26,000.00	-	-	-	-	-	13,26,000.00	-
5	School Building, Chessore	St Augustine Church, Chessore, Tuensang, Nagaland 798612	41,15,226.00	-	-	-	11,99,021.00	-	29,16,205.00	-
6	School Building, Songlhu	St Joseph Church, Songlhu, Nagaland 797110	16,28,007.60	-	-	-	51,700.00	-	15,76,307.60	-
7	Self Cooking Hostel for Tribal Girls, Riphym	St Peters Church, Riphym, Wokha, Nagaland 797111	35,26,000.00	-	-	-	-	-	35,26,000.00	-
8	Training for Teachers and Young People	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	2,65,280.00	-	-	-	-	-	2,65,280.00	-
9	Animation Programme for Clergy, Religious and Laity	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	5,55,532.34	-	-	-	-	-	5,55,532.34	-
10	Bike for Noklak Parish	St Pauls Church, Noklak, Nagaland 798626	-	-	1,06,100.00	-	1,365.58	-	1,04,734.42	-
11	Bike for Sitimi Parish	San Jose Church, Sitimi, Nagaland 798611	-	-	1,06,100.00	-	1,365.58	-	1,04,734.42	-
12	Catechist Subsidy	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	12,52,232.00	-	-	-	-	-	12,52,232.00	-
13	Church Building, Tamli	St Thomas Church, Tamli, Nagaland 798618	11,06,661.00	-	-	-	-	-	11,06,661.00	-
14	Maintenance of Priests	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	-	-	26,63,229.00	-	2,469.00	-	26,60,760.00	-
15	Major Seminary Subsidy (GSS)	Good Shepherd Seminary, Dimapur, Nagaland 797112	5,98,054.00	-	-	-	4,94,100.00	-	1,03,954.00	-
16	Mission Subsidy	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	31,87,104.77	-	-	-	-	-	31,87,104.77	-
17	Prim Subsidy	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	5,50,243.24	-	15,50,061.00	-	2,269.00	-	20,98,035.24	-
18	Repair and Renovation of Cathedral Church	Cathedral Church, Kohima, Nagaland 797001	1,66,935.00	-	-	-	62,840.00	-	1,04,095.00	-
19	Repair and Renovation of St. Xavier's Seminary	St Xaviers Seminary, Jalukie, Nagaland 797110	11,70,000.00	-	-	-	-	-	11,70,000.00	-
20	Support of Newman Pastoral Centre	Newman Pastoral Centre, Chumoukedima, Nagaland 797103	50,000.00	-	-	-	-	-	50,000.00	-
		Newman Pastoral Centre,								



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21	Vehicle for Newman Pastoral Centre	Cnumukedima, Nagaland 797103	41,045.90				41,045.90
		Holy Redeemer Church, Tobu, Mon, Nagaland 798654	9,223.80				9,223.80
22	Village Church Building, Pesao	St Marys Church, Seyochung, Kiphire, Nagaland 798611		8,30,336.00	2,017.36		8,28,318.64
23	Village Church Building, Yangzithong	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	1,64,096.12				1,64,096.12
24	Aid to Poor Children	Eden Garden, Khuzama, Kohima, Nagaland 797001		5,55,556.00			5,55,556.00
25	Care of Orphans, Khuzama	St Josephs Children Home, Dimapur, Nagaland 797112	40,55,842.00		15,91,476.00		24,64,366.00
26	Children Home, Dimapur	St Josephs Children Home, Dimapur, Nagaland 797112	5,16,659.00				5,16,659.00
27	Convent/Children Home, Dimapur	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112	27,525.00				27,525.00
28	Covid 19 Relief Works	Diocese of Kohima, Bishop's House, Kohima, Nagaland 797112		6,36,058.20	55,113.00		5,80,945.20
29	Donation/Contribution received for General Purpose	Holy Redeemer Health Centre, Cnumukedima, Nagaland 797103	35,466.00				35,466.00
30	Enhancement and Health Service in HRHC	St Josephs Children Home, Dimapur, Nagaland 797112	6,60,320.00				6,60,320.00
31	Maintenance of Orphanage, Dimapur	St Peters Church, Atoizu, Zunheboto, Nagaland 798620	39,46,240.00				39,46,240.00
32	Presbytery Building, Atoizu	St Peters Church, Kiphire, Tuensang, Nagaland 798611	38,444.00				38,444.00
33	Presbytery Building, Kiphire	St Josephs Church, Songihuh, Nagaland 797110	32,66,409.00		7,52,422.00		25,13,987.00
34	Presbytery Building, Songihuh	Good Shepherd Seminary, Dimapur, Nagaland 797112	11,70,000.00				11,70,000.00
35	Staff Quarter Building at GSS	St Dominics Church, Chiephobozou, Kohima, Nagaland 797105	17,514.00				17,514.00
36	Support of Chiephobozou Parish	St Peters Church, Sanis, Wokha, Nagaland 785705	4,42,709.60				4,42,709.60
37	Toilets in Sanis School	Bishops House, Kohima, Nagaland 797001	3,38,781.00		3,38,781.00		
38	Water Reservoir for FCC Convent, Kohima	Youth Complex, Khuzama, Kohima, Nagaland 797001	6,65,131.00		3,72,648.00		2,92,483.00
39	Youth Complex and Borewell at Khuzama		3,63,94,103.15	64,47,440.20	49,27,587.52		3,79,13,955.83
Total							



James Moya
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DIOCESE OF KOHIMA
Bishop's House Post Box No.03 Dimapur - 797 112, Nagaland

(Foreign Contribution Account)

BALANCE SHEET AS AT 31.03.2025

(Amount in ₹)

	Particulars	Note	31.03.2025	31.03.2024
I	Sources of Funds	3		
1	NPO Funds		372025596.63	396914376.89
(a)	Unrestricted Funds		3,73,33,010.63	3,63,94,103.15
(b)	Restricted Funds		409358607.26	433308480.04
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	4	-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			0.00	0.00
	Total		409358607.26	433308480.04
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5	404495042.92	430067900.22
(i)	Property, Plant and Equipment		-	-
(ii)	Intangible assets	6	-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			404495042.92	430067900.22
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	7	4863564.34	3240579.82
(d)	Cash and bank balances		-	-
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			4863564.34	3240579.82
	Total		409358607.26	433308480.04
	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:25051046BBIKQC6098

Place: Shillong
Date :28.10.2025



James Joseph
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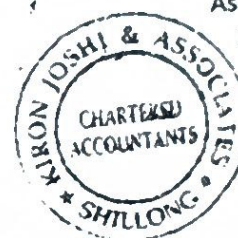
DIOCESE OF KOHIMA
Bishop's House Post Box No.03 Dimapur 797 112 Nagaland
(Foreign Contribution Account)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Expenditure	Current Year ₹	Previous Year ₹	Income	Current Year ₹	Previous Year ₹
ADMINISTRATIVE EXPENSES:				3,524.00	1,30,384.00
Audit fees	1,60,480.00		By Bank Interest		
Bank charges	2,548.92	7,518.76	Fixed Deposit Interest	6,36,058.20	10,56,426.00
Religious:			General Donations	1,94,988.76	1,49,773.24
Maintenance of Priests		99,033.02	Interest on HDFC Deposits	67,648.00	
Minor Seminary Subsidy		12,000.00	Project Administrative Charges		
Social:					
Support of Seyochung Centre		2,03,295.00			
Depreciation	2,98,66,370.30	3,19,91,150.33	Excess of Expenditure over Income	2,91,27,180.26	3,09,76,413.87
TOTAL	3,00,29,399.22	3,23,12,997.11	TOTAL	3,00,29,399.22	3,23,12,997.11

For and on behalf of Diocese of Kohima

Place : Shillong
Date : 28.10.2025



As per our report of even date
For Kiron Joshi & Associates
Chartered Accountants

Kiron Joshi
(Membership No.051046)
UDIN:25051046BBIKQC6098

James D. N. Singh
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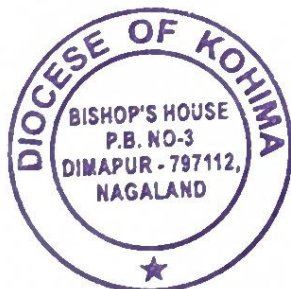
DIOCESE OF KOHIMA
Bishop's House, Post Box No.3, Dimapur - 797 112, Nagaland
(FOREIGN CONTRIBUTION ACCOUNT)

Receipts and Payments account for the year ended 31st March 2025

Receipts	Current Year	Previous year	Payments	Current Year	Previous year
Opening Balances:		795.00	Projects Expenditure:	12,50,721.00	46,91,619.32
Cash In Hand			Educational	5,66,426.52	2,33,23,539.28
Cash at Bank	41,219.43	6,96,649.90	Religious	29,87,679.00	1,61,34,087.88
SBI 40153555290	8,24,974.47	63,48,948.47	Social		
FB 11880100081332	9,204.00	8,928.00	Other Expenditure:	1,60,480.00	
FB 11880100245531	38.00	38.00	Audit Fees	2,548.92	7,518.76
FB 11880100246661	2,289.68	2,233.68	Bank Charges	55,113.00	
SIB 0686053000004547			Water Reservoir for FCC Convent, Kohima		
Donations/Contributions Received for Projects:		75,84,246.00			1,91,562.00
Educational	52,55,826.00	1,95,28,301.09	Church Building, Longmatra		5,00,000.00
Religious	5,55,556.00	1,12,14,558.00	Church Building, Pesao		27,644.00
Social			Church Building, Phor		40,750.00
Donation/Contribution received for General Purpose	6,36,058.20	10,56,426.00	Convent Building, Burma Camp		99,033.02
Interest Accrued:			Maintenance of Priests		12,000.00
Bank Interest SB Account	3,524.00	1,30,384.00	Minor Seminary Subsidy (SXS)		12,815.30
			School Building, Seyochung		2,03,295.00
			Support of Seyochung Centre		387.00
			Toilets in Riphym Centre		2,62,060.00
			Vehicle for Angangba Parish		11,41,000.00
Loans and Advances:			Vehicle for Longleng Parish		
Jayanta Kalita		1,20,000.00	Water Reservoirs/Toilets in Mangkolemba, Jotsoma,		38,033.00
			Songlhu		
Nandlal Sah		3,00,000.00			
Suhel Ahmed		5,00,000.00			
1 Tangethe Sangtam		71,562.00			
			TDS Paid	25,824.00	40,496.00
TDS Recovery	25,824.00	40,496.00			
			Closing Balances:		
			Cash in Hand		
			Cash at Bank :	22,76,971.69	41,219.43
			SBI 40153555290	16,888.97	8,24,974.47
			FB 11880100081332	9,484.00	9,204.00
			FB 11880100245531	38.00	38.00
			FB 11880100246661	2,338.68	2,289.68
			SIB 0686053000004547		
TOTAL	73,54,513.78	4,76,03,566.14	TOTAL	73,54,513.78	4,76,03,566.14

For and on behalf of Diocese of Kohima

Place : Shillong
Date :28.10.2025



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As per our report of even date
For Kiron Joshi & Associates
Chartered Accountants

Kiron Joshi
(Membership No.051046)
UDIN:25051046BBIKQC6098

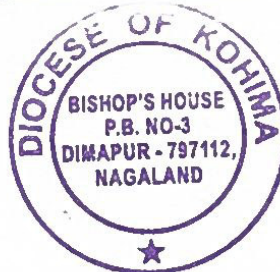
DIOCESE OF KOHIMA

Bishop's House, Post Box No.3,Dimapur 797 112,Nagaland
SHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE- II A : PROJECTS FUND POSITION AS ON 31/03/2024

Sl. No.	Particulars	Balance as on 01/04/2024	Received during year	Total amt. available	Capital utilization	Revenue utilization	Total utilization	Balance as on 31/03/2025
Educational								
1	Assistance to Poor Students	1,74,453.78	-	1,74,453.78	-	-	-	1,74,453.78
2	Boarding Maintenance	1,16,197.00	-	1,16,197.00	-	-	-	1,16,197.00
3	Computer Centre for Queen Mary College, Longsa	12,10,770.00	-	12,10,770.00	-	-	-	12,10,770.00
4	Hostel Building, VK Town	13,26,000.00	-	13,26,000.00	-	-	-	13,26,000.00
5	School Building, Chessore	41,15,226.00	-	41,15,226.00	11,99,021.00	-	11,99,021.00	29,16,205.00
6	School Building, Songlhu	16,28,007.60	-	16,28,007.60	51,700.00	-	51,700.00	15,76,307.60
7	Self Cooking Hostel for Tribal Girls, Riphym	35,26,000.00	-	35,26,000.00	-	-	-	35,26,000.00
8	Training for Teachers and Young People	2,65,280.00	-	2,65,280.00	-	-	-	2,65,280.00
	TOTAL	1,23,61,934.38	-	1,23,61,934.38	12,50,721.00	-	12,50,721.00	1,11,11,213.38
	PREVIOUS YEAR	94,69,307.70	75,84,246.00	1,70,53,553.70	45,82,309.70	1,09,309.62	46,91,619.32	1,23,61,934.38

Religious								
Sl. No.	Particulars	Balance as on 01/04/2024	Received during year	Total amt. available	Capital utilization	Revenue utilization	Total utilization	Balance as on 31/03/2025
1	Animation Programme for Clergy, Religious and Laity	5,55,532.34	-	5,55,532.34	-	-	-	5,55,532.34
2	Bike for Noklak Parish	-	1,06,100.00	1,06,100.00	-	1,365.58	1,365.58	1,04,734.42
3	Bike for Sitimi Parish	-	1,06,100.00	1,06,100.00	-	1,365.58	1,365.58	1,04,734.42
4	Catechist Subsidy	12,52,232.00	-	12,52,232.00	-	-	-	12,52,232.00
5	Church Building, Tamlu	11,06,661.00	-	11,06,661.00	-	-	-	11,06,661.00
6	Maintenance of Priests	-	26,63,229.00	26,63,229.00	-	2,469.00	2,469.00	26,60,760.00
7	Major Seminary Subsidy (GSS)	5,98,054.00	-	5,98,054.00	-	4,94,100.00	4,94,100.00	1,03,954.00
8	Mission Subsidy	31,87,104.77	-	31,87,104.77	-	-	-	31,87,104.77
9	Prim Subsidy	5,50,243.24	15,50,061.00	21,00,304.24	-	2,269.00	2,269.00	20,98,035.24
10	Repair and Renovation of Cathedral Church	1,66,935.00	-	1,66,935.00	-	62,840.00	62,840.00	1,04,095.00
11	Repair and Renovation of St.Xavier's Seminary	11,70,000.00	-	11,70,000.00	-	-	-	11,70,000.00
12	Support of Newman Pastoral Centre	50,000.00	-	50,000.00	-	-	-	50,000.00
13	Vehicle for Newman Pastoral Centre	41,045.90	-	41,045.90	-	-	-	41,045.90
14	Village Church Building, Pesao	9,223.80	-	9,223.80	-	-	-	9,223.80
15	Village Church Building, Yangzithong	-	8,30,336.00	8,30,336.00	-	2,017.36	2,017.36	8,28,318.64
	TOTAL	86,87,032.05	52,55,826.00	1,39,42,858.05	87,51,403.00	1,45,72,136.28	2,33,23,539.28	1,33,76,431.53
	PREVIOUS YEAR	1,24,82,270.24	1,95,28,301.09	3,20,10,571.33	87,51,403.00	1,45,72,136.28	2,33,23,539.28	86,87,032.05



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Social								
Sl. No.	Particulars	Balance as on 01/04/2024	Received during year	Total amt. available	Capital utilization	Revenue utilization	Total utilization	Balance as on 31/03/2025
		1,64,096.12	-	1,64,096.12	-	-	-	1,64,096.12
1	Aid to Poor Children	-	5,55,556.00	5,55,556.00	-	-	-	5,55,556.00
2	Care of Orphans, Khuzama	40,55,842.00	-	40,55,842.00	15,91,476.00	-	15,91,476.00	24,64,366.00
3	Children Home, Dimapur	5,16,659.00	-	5,16,659.00	-	-	-	5,16,659.00
4	Convent/Children Home, Dimapur	27,525.00	-	27,525.00	-	-	-	27,525.00
5	Covid-19 Relief Works	35,466.00	-	35,466.00	-	-	-	35,466.00
6	Enhancement and Health Service in HRHC	6,60,320.00	-	6,60,320.00	-	-	-	6,60,320.00
7	Maintenance of Orphanage Dimapur	39,46,240.00	-	39,46,240.00	-	-	-	39,46,240.00
8	Presbytery Building, Atoizu	38,444.00	-	38,444.00	-	-	-	38,444.00
9	Presbytery Building, Kiphire	32,66,409.00	-	32,66,409.00	7,52,422.00	-	7,52,422.00	25,13,987.00
10	Presbytery Building, Songlhu	11,70,000.00	-	11,70,000.00	-	-	-	11,70,000.00
11	Staff Quarter Building, GSS	17,514.00	-	17,514.00	-	-	-	17,514.00
12	Support of Chiephobozou Parish	4,42,709.60	-	4,42,709.60	-	-	-	4,42,709.60
13	Toilets in Sanis School	3,38,781.00	-	3,38,781.00	3,38,781.00	-	3,38,781.00	-
14	Water Reservoir for FCC Convent, Kohima	6,65,131.00	-	6,65,131.00	3,05,000.00	67,648.00	3,72,648.00	2,92,483.00
15	Youth Complex and Borewell at Khuzama	1,53,45,136.72	5,55,556.00	1,59,00,692.72	29,87,679.00	67,648.00	30,55,327.00	1,28,45,365.72
	TOTAL	1,53,45,136.72	5,55,556.00	1,59,00,692.72	29,87,679.00	67,648.00	30,55,327.00	1,28,45,365.72
	PREVIOUS YEAR	2,02,64,666.60	1,12,14,558.00	3,14,79,224.60	1,23,94,862.00	37,39,225.88	1,61,34,087.88	1,53,45,136.72
	GRAND TOTAL	3,63,94,103.15	58,11,382.00	4,22,05,485.15	42,38,400.00	6,34,074.52	48,72,474.52	3,73,33,010.63
	PREVIOUS YEAR GRAND TOTAL	4,22,16,244.54	3,83,27,105.09	8,05,43,349.63	2,57,28,574.70	1,84,20,671.78	4,41,49,246.48	3,63,94,103.15



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DIOCESE OF KOHIMA

Bishop's House, Post Box No:3, Dimapur - 797 112, Nagaland

(FOREIGN CONTRIBUTION ACCOUNT)

Annexure to Fixed Assets Schedule 4 as at 31st March 2025

Addition during the year

Sl. No.	Particulars	Annexure No.	Work Completed	Work In Progress	Sale/Deletion
1	LAND AND LAND DEVELOPMENT:	1	-	-	-
			-	-	-
2	BUILDINGS:	2			
	CHURCHES:				
			-	-	-
	GENERAL PURPOSE BUILDINGS:	3			
	Borewell at Khuzama		-	-	-
	Children Home at Dimapur		15,91,476.00	-	-
	Presbytery Building at Songlhu		7,52,422.00	-	-
	Water Reservoir at FCC Convent Kohima		3,93,894.00	-	-
	Youth Complex at Khuzama		3,05,000.00	-	-
			30,42,792.00	-	-
	HOSTELS:	4			
	Girls Hostel Building at Seyochung		-	-	-
			-	-	-
	SCHOOLS AND COLLEGES :	5			
	School Building at Chessore		11,99,021.00	-	-
	School Building at Songlhu		51,700.00	-	-
			12,50,721.00	-	-
	HEALTH CENTRES:	6			
			-	-	-
			-	-	-
	AGRICULTURAL ASSETS:	7			
			-	-	-
	TRAINING CENTRES:	8			
			-	-	-
	STAFF QUARTERS:	9			
			-	-	-
			-	-	-



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:2:

Sl. No.	Particulars	Annexure No.	Bought before Sept. 30th	Bought after Sept. 30th	Sold during the year
3	BOOKS:	10	-	-	-
			-	-	-
4	COMPUTER:	11	-	-	-
			-	-	-
5	EQUIPMENT AND MACHINERY:	12	-	-	-
			-	-	-
6	FURNITURES AND FIXTURES:	13	-	-	-
			-	-	-
7	VEHICLES:	14	-	-	-
			-	-	-

For and on behalf of Diocese of Kohima

Date 28.10.2025

Prepared as per Books of Accounts

For Kiron Joshi & Associates
Chartered Accountants

KIRON JOSHI

(Membership No.051046)

UDIN:25051046BBIKQC6098



+ *James D. Nylund*
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DIOCESE OF KOHIMA
Bishop's House Post Box No.03 Dimapur 797 112 Nagaland
(Foreign Contribution Account)

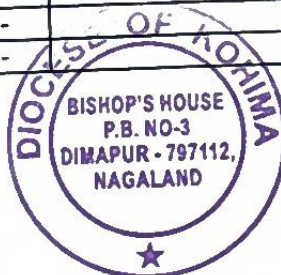
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

Note 5 : Non Current Assets									
Sl. No.	Particulars	W.D.V. as on 01.04.2024	Additions during the year		Total	Sale/ Deletions	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2025
			Work Completed	Work In Progress					
1	Land and Land Development:	1,17,54,351.35	-	-	1,17,54,351.35	-	0%	-	1,17,54,351.35
2	Buildings:								
	Churches	9,33,63,269.60	-	-	9,33,63,269.60	-	5%	46,68,163.48	8,86,95,106.12
	General Purpose	14,84,61,778.41	30,42,792.00	-	15,15,04,570.41	-	5%	75,75,228.52	14,39,29,341.89
	Hostels	2,57,72,488.14	-	-	2,57,72,488.14	-	10%	25,77,248.81	2,31,95,239.33
	Schools and Colleges	8,79,83,560.96	12,50,721.00	-	8,92,34,281.96	-	10%	89,23,428.20	8,03,10,853.77
	Health Centers	2,98,81,544.96	-	-	2,98,81,544.96	-	5%	14,94,077.25	2,83,87,467.71
	Agricultural Assets	5,03,763.27	-	-	5,03,763.27	-	5%	25,188.16	4,78,575.10
	Training Centers	27,151.35	-	-	27,151.35	-	10%	2,715.13	24,436.21
	Staff Quarters	21,56,828.96	-	-	21,56,828.96	-	5%	1,07,841.45	20,48,987.51
	SUB TOTAL	39,99,04,737.00	42,93,513.00	-	40,41,98,250.00	-		2,53,73,891.00	37,88,24,358.99
			Bought before 30th Sept.	Bought after 30th Sept.					
3	Books	1,301.59	-	-	1,301.59	-	20%	260.32	1,041.27
4	Computer & Peripherals	379.01	-	-	379.01	-	40%	151.60	227.40
5	Equipments & Machinery	17,42,371.37	-	-	17,42,371.37	-	15%	2,61,355.71	14,81,015.67
6	Furniture and Fixtures	6,43,100.28	-	-	6,43,100.28	-	10%	64,310.03	5,78,790.25
7	Vehicles	2,77,76,010.97	-	-	2,77,76,010.97	-	15%	41,66,401.65	2,36,09,609.33
	SUB TOTAL	3,01,63,163.22	-	-	3,01,63,163.22	-		44,92,479.30	2,56,70,683.92
	GRAND TOTAL	43,00,67,900.22	42,93,513.00	-	43,43,61,413.22	-		2,98,66,370.30	40,44,95,042.92
	PREVIOUS YEAR	434116224.55	2,18,42,097.00	61,00,729.00	462059050.55			31991150.33	43,00,67,900.22

Note 6: Capital Work in Progress

Sl No	Name of the Asset	WDV on 01.04.2024	Works Completed	Works in Progress	Deletion	Total	Dep. Rate	Current Depreciation	Balance on 31.03.2025
	TOTAL	-	-	-	-	-		-	-
	PREVIOUS YEAR	-	-	-	-	-		-	-

For and on behalf of Diocese of Kohima



+ James Inyang
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As per our report of even date
For Kiron Joshi & Associates
Chartered Accountants

Kiron Joshi
(Membership No.051046)
UDIN:250510468MIKQC6098

DIOCESE OF KOHIMA
Bishop's House Post Box No.03 Dimapur - 797 112, Nagaland
(Foreign Contribution Account)

Note 3: NPOs Fund

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
		(in ₹)	(in ₹)
A	UNRESTRICTED FUND:		
1	General Fund:		
	Opening Balance	396914376.89	40,21,62,216.06
	(+) Project Fund capitalised as per schedule IIA attached	4238400.00	2,57,28,574.70
	(+) Excess of Income over Expenditure		
	(-) Excess of Expenditure over Income	29127180.26	3,09,76,413.87
	(-) Write off of old and unserviceable assets		
	Total (A)	372025596.63	39,69,14,376.89
B	RESTRICTED FUND:		
	PROJECT FUND:		
	Opening Balance	3,63,94,103.15	4,22,16,244.54
	Add: Receipts during the year as per Schedule II A attached	5811382.00	3,83,27,105.09
		42205485.15	8,05,43,349.63
		4872474.52	4,41,49,246.48
	Less: Project Funds utilised as per Schedule II A attached		
		₹ 37333010.63	3,63,94,103.15
	(A+B)	₹ 372025596.63	39,69,14,376.89



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DIOCESE OF KOHIMA
Bishop's House Post Box No.03 Dimapur - 797 112, Nagaland
(Foreign Contribution Account)

Note 7: Cash and Bank Balances

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end of 31.03.2025	Figures as at the end of 31.03.2024
		(In ₹)	(in ₹)
1	CASH AND CASH EQUIVALENTS:		
a)	On Saving Accounts		
	i) with Federal Bank, Dimapur:		
	A/c No. 11880100081332	16888.97	8,24,974.47
	A/c No. 11880100245531	9484.00	9,204.00
	A/c No. 11880100246661	38.00	38.00
	ii) with SIB, Dimapur (Utilisation Account)		
	A/c No. 0686053000004547	2338.68	2,289.68
b)	On Current Account:		
	with SBI, New Delhi:		
	A/c No. 40153555290	2276971.69	41,219.43
c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
d)	Cheques, drafts on hand	-	-
e)	Cash on hand	-	-
	Total	2305721.34	8,77,725.58
2	OTHER BANK BALANCES:		
a)	Bank Deposits	-	-
b)	Earmarked Bank Deposits	-	-
c)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	25,57,843.00	23,62,854.24
	Fixed Deposits with HDFC	-	-
d)	Margin money or deposits under lien	-	-
e)	Others (specify nature)	25,57,843.00	23,62,854.24
	Total other bank balances	25,57,843.00	23,62,854.24
	(1+2)	₹ 4863564.34	32,40,579.82



James J. Joseph
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