SUKUMAR BHATTACHARYA & CO.
CHARTERED ACCOUNTANTS
CENTRE POINT, ROOM #441
21, OLD COURT HOUSE STREET, KOLKATA 700001
PH: (033) 2248 1956 / 3049 **MAIL:** sbandcoca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Members of The Catalyst
F/6 IDEAL ASSOCIATION SCHEME
VIIM VIP ROAD
KOLKATA-700054

Opinion

We have audited the financial statements of **The Catalyst** which comprise the Balance sheet as at March 31, 2025, Statement of Income & Expenditure and Statement of Receipts & Payments for the year ended on that date, along with notes to the financial statements, including accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2025 for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

a) In case of the Balance Sheet, of the State of affairs of the Society as at March 31,2025.

b) In case of the Statement of Income and Expenditure, of the surplus for the year ended on March 31, 2025.

c) In case of the Statement of Receipts & Payments, the receipts and payments for the year ended on March 31, 2025.

The consolidated financial statements have been compiled and prepared incorporating the independently prepared financial statements audited by us at 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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.

Report on Other Legal and Regulatory Requirements

1. We further report, that:

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

b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books;

c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report agree with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India;

e) The Entity did not have any pending litigations which would impact its financial position.

f) The Entity did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For **SUKUMAR BHATTACHARYA & CO**
Chartered Accountants
FRN. 304061E

Sanjay Bhattacharya

SANJAY BHATTACHARYA
Partner
MRN 050231
UDIN: 25050231BPCRGZ6756

Kolkata

22 SEP 2025

THE CATALYST
F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054
CONSODILATED
BALANCE SHEET AS AT 31ST MARCH,2025

LIABILITIES	Sch	Amount (Rs)	Amount (Rs)	ASSETS	Sch	Amount (Rs)	Amount (Rs)
Corpus Donation Fund				**Fixed Assets**			
As per last account			1497420.00	- Out of Local Fund	6	196155.00	
				- Out of Foreign Fund	2	205727.00	401882.00
General Fund (Local Fund)							
As per last Account		824041.00		Advance for Welfare Work	3		5000.00
Add: Excess of Income over Expenditure		9764.77	833805.77				
Transferred from Income & Expenditure Account				**Investments**	7		
				With Bank of India out of Local Fund			1497420.00
Restricted Fund (Foreign Fund)							
As per Last Account		487794.05		**Income Tax Refund Receivable**	8		
Add: Excess of Income over Expenditure		13445.00	501239.05	Out of Local Fund			14769.00
Transferred from Income & Expenditure Account							
				Interest on FD Receivable			228.00
				Closing Balances:			
				Cash-in-hand			
Current Liabilities				Local Fund	1A	2608.00	
Liability for Retainership Fees			12000.00	Foreign Fund	1B	1849.00	4457.00
				Cash-at-Bank			
				Local Fund	1A	627046.13	
Fixed Assets Fund (Foreign Fund)	2		205727.00	Foreign Fund	1B	499389.69	1126435.82
			3050191.82				**3050191.82**

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In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E
Sanjay Bhattacharya
Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST S/2L/13091 OF 2013-14

President
THE CATALYST
Arup Roy
PRESIDENT

Secretary
THE CATALYST
Sayanta Chatterjee
Secretary

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

CONOLIDATED

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH,2025

EXPENDITURE	Sch	Amount (Rs)	Amount (Rs)	INCOME	Sch	Amount (Rs)	Amount (Rs)
To Welfare of the Scheduled Tribes				**By Fund Received**			
Out of Local Fund							
- Education and Preventive Healthcare Programme	4A	1338468.00		- From local Sources	2A	1943591.02	
				- From Foreign Sources	2A	13540.00	1957131.02
- Livelihood Generation Programme	4A	331694.00					
			1670162.00				
To Administrative Expenses	5A			**By Interest on Income Tax refund**			1126.00
- Out of local Fund		264790.25					
- Out of Foreign fund		94.40	264884.65				
To Excess of Income over Expenditure transferd to General Fund			23210.37				
			1958257.02				**1958257.02**

In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST S/2L/13001 OF 2013-14

President

THE CATALYST
Arup Roy

Secretary

THE CATALYST
Jayeeta Chakraborty

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

CONSODILATED

RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH,2025

RECEIPTS	Sch	Amount (Rs)	Amount (Rs)	PAYMENTS	Sch	Amount (Rs)	Amount (Rs)	
To Opening Balance				**By Welfare of the Schedule Tribes**				
Cash-in-hand				Payments out of LOCAL FUND	4		1640162.00	
Local Fund	1A	5950.00						
Foreign Fund	1B	1849.00	7799.00	**By Payments towards Administrative Work**				
				Payments out of LOCAL FUND	5A	252790.25		1907937.65
Cash-at-Bank				Payments out of FOREIGN FUND	5B	94.40	252884.65	1935047
Local Fund	1A	571041.36						27109.35
Foreign Fund	1B	485944.09	1056985.45	By Advance Paid	3		5000.00	
To General Fund Received from Local Sources	2A	1934296.02		By Addition of Furniture	6		2891.00	
To Fund Received from Foreign Sources	2B	13540.00	1947836.02					
				By Closing Balance				
To Income Tax Refund Received			18084.00	**Cash-in-hand**				
				Local Fund	1A	2608.00		
To Interest on Income Tax Refund			1126.00	Foreign Fund	1B	1849.00		
				Cash-at-Bank				
				Local Fund	1A	627046.13		
				Foreign Fund	1B	499389.69	1130892.82	
			3031830.47				**3031830.47**	

In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

S/2L/ 13001 OF 2013 - 14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Secretary

Schedules forming part of the Receipts & Payments and Income & Expenditure Accounts for th year ended 31st March,2025 and Balance Sheet as at 31st March,2025

Schedule - 1A: Cash & Bank Balances - LOCAL FUND

Particulars	As on 31.03.2025	As on 31.03.2024
Cash-in-hand	2608.00	5950.00
Cash-at-Bank - Bank of India, Maniktola, Kolkata Branch, S/B A/C No. - 401310110005291	627046.13	571041.36
Total	**629654.13**	**576991.36**

Schedule - 1B: Cash & Bank Balnces - FOREIGN FUND

Parrticulars	As on 31.03.2025	As on 31.03.2024
Cash-in-hand	1849.00	1849.00
Cash-at-Bank - Indian Overseas, Saltlake, Kolkata Branch, FCRA utilisation SB A/C No. - 089301000018628	2805.40	2820.80
Cash-at-Bank - Indian Overseas, Saltlake, Kolkata Branch, Another FCRA SB A/C No. - 089301000016881	496584.29	483123.29
Total	**501238.69**	**487793.09**

Schedule - 2A: General Fund Received during the year - LOCAL FUND

Particulars	Amount (Rs)	TDS	Accrued	Net Amount	
Donation Received	1827229.02	0.00		1827229.02	
Membership Subscription	3800.00	0.00		3800.00	
Membership Admission Fees	400.00	0.00		400.00	
Bank Interest Received	112162.00	9067.00	228.00	102867.00	35033
Total	**1943591.02**	**9067.00**	**228.00**	**1934296.02**	90669

Schedule - 2B: Fund Received during the year - FOREIGN FUND

Particulars	Amount (Rs)	TDS		Net Amount
Bank Interest Received	13540.00	0.00		13540.00
Total	**13540.00**	**0.00**		**13540.00**

Schedules forming part of the Receipts & Payments and Income & Expenditure Accounts for th year ended 31st March,2025 and Balance Sheet as at 31st March,2025

Schedule - 1: Welfare of the Schedule Tribes - Administrative Expenses

Particulars	Amount (Rs)
Bank Charges	95.00
Total	**95.00**

Schedule - 2: Welfare of the Schedule Tribes - Fixed Assets for Welfare Work

Parrticulars	Opening Balance as on 1st April, 2024	Addition during the year	Sale/Adjustment during the year	Closing Balance as on 31st March,2025
Plant & Machinery - Computers & Software	103817.00	0.00	0.00	103817.00
Plant & Machinery - Project & Speaker	35500.00	0.00	0.00	35500.00
Electrical Equipments	15220.00	0.00	0.00	15220.00
Furniture & Fittings	51190.00	0.00	0.00	51190.00
Total	**205727.00**	**0.00**	**0.00**	**205727.00**

Schedule - 3: Payment & Recovery of Advance

Parrticulars	Opening Balance as on 1st April, 2024	Addition during the year	Adjustment during the year	Closing Balance as on 31st March,2025
Advance for Welfare Work	0.00	368727.00	363727.00	5000.00
Education & Preventive Healthcare Programme	30000.00	0.00	30000.00	0.00
Total	**0.00**	**368727.00**	**363727.00**	**5000.00**

THE CATALYST

Schedules forming part of the Receipts & Payments and Income & Expenditure Accounts for th year ended 31st March,2025 and Balance Sheet as at 31st March,2025

Schedule - 4: Expenses towards Welfare of the Scheduled Tribes - Local Fund

Particulars	Amount (Rs)	Advance	TDS	Total
A) Education & Prventive Healthcare Programme				
Scolarships & Stipends	8640.00	0	0	8640.00
Free Meal - food Items	292081.00	0	0	292081.00
Free Meal - Honorarium to Coock	75804.00	0	0	75804.00
Free Garments and Uniforms, footwear etc.	3120.00	0	0	3120.00
Travel, Stay and Other Expenses of Vit-Teac	19290.00	0	0	19290.00
Sports & Games	990.00	0	0	990.00
Support to hostel set up and activities in cash or kind	103157.00	0	0	73157.00
Honorarium to Teachers	482033.00	0	0	482033.00
Free books, reading materials, learning materials, school bags etc.	200.00	0	0	200.00
Support to educational set up and activities in cash or kind	260489.00	0	0	260489.00
Sanitaization - Honorarium for washing of clothes etc.	23332.00	0	0	23332.00
Support to preventive healthcare acivities in cash and kind	69332.00	0	0	69332.00
Total of 4A	**1338468.00**	**0.00**	**0**	**1308468.00**
B) Livelihood Generation Project			0	0.00
Livelihood Generation Project	331694.00	0	0	331694.00
			0	0.00
Total of 4	**1670162.00**	**0.00**	**0.00**	**1640162.00**

THE CATALYST

Schedules forming part of the Receipts & Payments and Income & Expenditure Accounts for th year ended 31st March,2025 and Balance Sheet as at 31st March,2025

Schedule - 5: Expenses towards Administrative Works

Particulars	Amount (Rs)	Advance	TDS	Total
A) Local Fund				
Repair Maintenace of Office Premises	24000.00	0	0	24000.00
Telephone	24715.00	0	0	24715.00
Postage	59.00	0	0	59.00
Printing & Stationery	1202.00	0	0	1202.00
Travel & Conveyance	21861.00	0	0	21861.00
Boarding & Lodging	16800.00	0	0	16800.00
Legal & Professional Charges	79900.00	0	0	67900.00
Bank Charges	762.25	0	0	762.25
Registration & Statutory Fees	5575.00	0	0	5575.00
Administrative Support Manpower	61116.00	0	0.00	61116.00
Honorarium to Programme/Project Co-ordinator	28800.00	0		28800.00
			0	0.00
Total of 5A	**264790.25**	**0.00**	**0**	**252790.25**
B) Foreign Fund			0	0.00
Bank Charges	94.40	0	0	94.40
			0	0.00
Total of 5B	**94.40**	**0.00**	**0.00**	**94.40**

Schedule - 6: Welfare of the Schedule Tribes - Fixed Assets for Welfare Work

Parrticulars	Opening Balance as on 1st April, 2024	Addition during the year	Sale/Adjustment during the year	Closing Balance as on 31st March,2025
Plant & Machinery - Computers & Software	95876.00	0.00	0.00	95876.00
Plant & Machinery - Project & Speaker	35342.00	0.00	0.00	35342.00
Digital Camera	6490.00	0.00	0.00	6490.00
Furniture & Fittings	27630.00	2891.00	0.00	30521.00
Total	**165338.00**	**2891.00**	**0.00**	**168229.00**

Fixed Assets for Administrative Work

Parrticulars	Opening Balance as on 1st April, 2024	Addition during the year	Sale/Adjustment during the year	Closing Balance as on 31st March,2025
Plant & Machinery - Computers & Software	6686.00	0.00	0.00	6686.00
Plant & Machinery - Mobile Phone	1500.00	0.00	0.00	1500.00
Digital Camera	7990.00	0.00	0.00	7990.00
Furniture & Fittings	11750.00	0.00	0.00	11750.00
Total	**27926.00**	**0.00**	**0.00**	**27926.00**
Total of Schedule - 6	**193264.00**	**2891.00**	**0.00**	**196155.00**

Schedules forming part of the Receipts & Payments and Income & Expenditure Accounts for th year ended 31st March,2025 and Balance Sheet as at 31st March,2025

Schedule - 7 : Investment (Amt in Rs): Fixed Deposits at Bank of India, Manicktolla Branch

Sl. No	FD Account Number	Date of Issue	Principal Value (Rs.)	Rate of Interest	Deposit Pe	Date of Maturity
1	401353710000096	04-06-2018	100000.00	6.25%	120 Month	04-06-2028
2	401353710000097	04-06-2018	100000.00	6.25%	120 Month	04-06-2028
3	401353710000098	04-06-2018	100000.00	6.25%	120 Month	04-06-2028
4	401353710000099	04-06-2018	97000.00	6.25%	120 Month	04-06-2028
5	401353710000184	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
6	401353710000185	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
7	401353710000186	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
8	401353710000187	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
9	401353710000188	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
10	401353710000189	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
11	401353710000190	30-03-2019	100000.00	6.35%	120 Month	30-03-2029
12	401353710000191	30-03-2019	57420.00	6.35%	120 Month	30-03-2029
13	401353710000239	13-08-2020	93000.00	5.25%	120 Month	13-08-2030
14	401353710000283	13-08-2021	100000.00	5.05%	120 Month	13-08-2031
15	401353710000284	13-08-2021	100000.00	5.05%	120 Month	13-08-2031
16	401353710000285	13-08-2021	50000.00	5.05%	120 Month	13-08-2031
TOTAL			1497420.00			

Schedule - 8: Local Fund - TDS Refund Receivable (Amt in Rs)

Sl. No	FY	AY	Opening Balance as on 1st April 2024	TDS on Interest during the Year	TDS Refund Received during the Year	Closing Balance as on 31st March 2025
1	2020-2021	2021-2022	5702.00		-	5702.00
2	2021-2022	2022-2023	0.00		0.00	-
3	2022-2023	2023-2024	9042.00		9042.00	0.00
3	2023-2024	2024-2025	9042.00	0.00	9042.00	0.00
4	2024-25	2025-26	0.00	9067.00	0.00	9067.00
Total			23786.00	9067.00	18084.00	14769.00

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

FOREIGN FUND

BALANCE SHEET AS AT 31ST MARCH,2025

LIABILITIES	Sch	Amount (Rs)	Amount (Rs)	ASSETS	Sch	Amount (Rs)	Amount (Rs)
Restricted Fund				**Fixed Assets**	2		205727.00
As per last account		487793.00					
Add: Excess of Income over Expenditure		13445.00	501238.00				
transferd to Restricted Fund				Cash & Bank Balances:			
				Cash-in-hand		1849.00	
				Cash-at-Bank with indian Overseas Bank:			
				FCRA Utilization A/c No. 089301000018628		2805.00	
				Another FCRA A/c No. 089301000016881		496584.00	501238.00
Fixed Asset Fund							
As per last account	2		205727.00				
			706965.00				**706965.00**

In terms of our report of even date

For Sukumar Bhattacharya & Co.

Chartered Accountants

FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya

Partner

Membership No. - 050231

Place: Kolkata

Date: 22 SEP 2025

THE CATALYST

THE CATALYST 8/2L/ 13891 OF 2013-14

President

THE CATALYST

Arup Roy

PRESIDENT

Secretary

THE CATALYST

Sayeeta Chatterjee

Secretary

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

FOREIGN FUND

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH,2025

EXPENDITURE	Sch	Amount (Rs)	Amount (Rs)	INCOME	Sch	Amount (Rs)	Amount (Rs)
To Administrative Expenses	1		95.00	**By Bank Interest received**			
				Indian Overseas Bank:			
				FCRA Utilization A/c No. 089301000018628		79.00	
				Another FCRA A/c No. 089301000016881		13461.00	13540.00
To Excess of Income over Expenditure transferd to Restricted Fund			13445.00				
			0.00				
			13540.00				**13540.00**

In terms of our report of even date

For Sukumar Bhattacharya & Co.

Chartered Accountants

FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya

Partner

Membership No. - 050231

Place: Kolkata

Date: 22 SEP 2025

THE CATALYST

THE CATALYST 8/2.1 13001 OF 2013-14

President THE CATALYST Arup Roy PRESIDENT

Secretary THE CATALYST Jayeeta Chatterjee Secretary

THE CATALYST
F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054
FOREIGN FUND
RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH,2025

RECEIPTS	Sch	Amount (Rs)	Amount (Rs)	PAYMENTS	Sch	Amount (Rs)	Amount (Rs)
To Opening Balance				**By Administrative expenses**	1		95.00
Cash-in-hand		1849.00					
Cash-at-Bank with indian Overseas Bank:							
FCRA Utilization A/c No. 089301000018628		2821.00		**By Closing Balance**			
Another FCRA A/c No. 089301000016881		483123.00	487793.00	Cash-in-hand		1849.00	
				Cash-at-Bank with indian Overseas Bank:			
				FCRA Utilization A/c No. 089301000018628		2805.00	
To Bank Interest Received				Another FCRA A/c No. 089301000016881		496584.00	501238.00
Indian Overseas Bank:							
FCRA Utilization A/c No. 089301000018628		79.00					
Another FCRA A/c No. 089301000016881		13461.00	13540.00				
			501333.00				**501333.00**

In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST
S/2L/13001 OF 2013-14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Sayeeta Chaudhury
Secretary

THE CATALYST
F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054
LOCAL FUND
BALANCE SHEET AS AT 31ST MARCH,2025

LIABILITIES	Sch	Amount (Rs)	Amount (Rs)	ASSETS	Sch	Amount (Rs)	Amount (Rs)
Corpus Donation Fund				**Fixed Assets**	6		196155.00
As per last account			1497420.00				
				Advance for Welfare Work			5000.00
General Fund							
As per last Account		824041.00		Investment with bank of India	7		1497420.00
Add: Excess of Income over Expenditure		9765.13	833806.13				
Transferred from Income & Expenditure Account				Income Tax Refund Receivable	8		14769.00
				Interest on FD Receivable			228.00
Current Liabilities				**Cash & Bank Balances:**	1A		
Liability for Retainership Fees			12000.00	Cash-in-hand		2608.00	
				Cash-at-Bank with Bank of India, SB A/C No. 401310110005291		627046.13	629654.13
			2343226.13				**2343226.13**

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In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST S/2L/13901 OF 2013-14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Sayeeta Chaudhury
Secretary

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

LOCAL FUND

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH,2025

EXPENDITURE	Sch	Amount (Rs)	Amount (Rs)	INCOME	Sch	Amount (Rs)	Amount (Rs)
To Welfare of the Scheduled Tribes				**By Fund Received from General Sources**			
- Education and Preventive Healthcare Programme	4A	1338468.00		- Donation Received	2A	1827229.02	
				- Membership Subscription	2A	3800.00	
- Livelihood Generation Programme	4A	331694.00		- Membership Admission fees	2A	400.00	1831429.02
			1670162.00				
To Administrative Expenses	5A		264790.25	**By Bank Interest Received**	2A		112162.00
				By Interest on Income Tax Refund			1126.00
To Excess of Income over Expenditure transferd to General Fund			9764.77				
			1944717.02				**1944717.02**

In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST
S/2L/13001 OF 2013-14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Sayeeta Chatterjee
Secretary

THE CATALYST

F/6, Ideal Association, C.I.T. Scheme No. VIIM, VIP Road, Kolkata - 700054

LOCAL FUND

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH,2025

RECEIPTS	Sch	Amount (Rs)	Amount (Rs)	PAYMENTS	Sch	Amount (Rs)	Amount (Rs)
To Opening Balance				**By Welfare of the Schedule Tribes**			
Cash-in-hand				Payments out of LOCAL FUND	4		1640162.00
Local Fund	1A	5950.00					
			5950.00	**By Payments towards Administrative Work**			
				Payments out of LOCAL FUND	5A		252790.25
Cash-at-Bank							
Bank of India Account No. 401310110005291	1A	571041.36					
			571041.36	By Advance Paid	3		5000.00
To General Fund Received from Local Sources	2A	1934296.02		By Addition of Furniture			2891.00
			1934296.02				
				By Closing Balance			
To Income Tax Refund Received			18084.00	**Cash-in-hand**			
				Local Fund	1A	2608.00	
To Interest on Income Tax Refund			1126.00				
				Cash-at-Bank			
				Bank of India Account No. 401310110005291	1A	627046.13	
							629654.13
			2530497.38				**2530497.38**

In terms of our report of even date
For Sukumar Bhattacharya & Co.
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FRN - 304061E

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Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST S/2L/13001 OF 2013-14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Secretary

Note 1

Brief about the Entity

Catalyst is a not-for-profit society registered under the West Bengal Societies Registration Act, 1961. The whole range of activities that it is involved in is based in the village of Amlasole, a hilly tribal village in the district of Jhargram (erstwhile Paschim Medinipur) bordering the state of Jharkhand. The primary focus of its activities is the education and health of the students enrolled in Kendgora Adarsha Shikshayatan, Amlasole (a primary school run by the local C.B.O. Amlasole Birsa Munda Gram Unnayan Committee) from nearby villages. The school-related activities actually started in the year 2006 when some members of this society involved themselves as individuals to garner external support for the smooth functioning of the school, but since its official registration in the year 2014, the activities got momentum. A residential hostel for students (of this school) from the most backward families came into being in 2014 and activities got diversified and more inclusive that ultimately enhanced its primary focus.

Note 2

Significant Accounting Policies

1. The Accounts have been prepared using the double-entry system on accrual basis in accordance with applicable accounting standards.
2. Fixed Assets are showed at historical cost.
3. No depreciation has been provided on fixed assets during the year.
4. The NGO maintains its accounts on the principle of fund accouting, segregating funds into- Corpus Fund, Fixed Assets Fund, General Fund, Restricted Fund.

In terms of our report of even date
For Sukumar Bhattacharya & Co.
Chartered Accountants
FRN - 304061E

Sanjay Bhattacharya

Sanjay Bhattacharya
Partner
Membership No. - 050231
Place: Kolkata
Date: 22 SEP 2025

THE CATALYST

THE CATALYST S/2L/12001 OF 2013-14

President

THE CATALYST
Arup Roy
PRESIDENT

Secretary

THE CATALYST
Jayeeta Chakraborty
Secretary