

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF TRUSTEES
CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Christian Medical Association of India** ("the Trust"), which comprise the **Balance Sheet** as at **31st March 2025**, and the **Income and Expenditure Account** for the year then ended, and a summary of material 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 financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

1. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2025; and
2. In the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (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 Trust in accordance with the ethical requirements of the ICAI's Code of Ethics, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

The Trust's Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view 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 financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust'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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

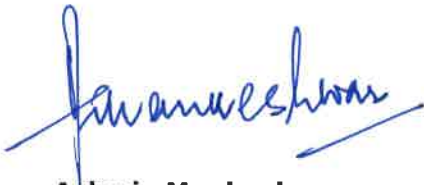
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal 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.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
3. The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.



Ashwin Mankeshwar
Partner
Membership no. 046219
For and on behalf of
K.K MANKESHWAR & CO
Chartered Accountants
FRN:106009W
UDIN: 25046219BMLMST6601
Place: Nagpur
Date: June 27, 2025



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Balance Sheet as on 31st March, 2025

Particulars	Schedule	Amount (Rs.)	Current Year 2024-25	Previous Year 2023-24
LIABILITIES				
Trust Fund	A		12,20,00,743	10,35,22,797
Income & Expenditure Account :-				
Balance as per last Balance Sheet		4,46,63,133		4,34,15,700
Add: Surplus during the year		4,92,196	4,51,55,329	12,47,432
Unutilized Grant balance	B		62,38,977	2,07,48,644
Designated & Other Funds	C		5,40,74,238	5,83,29,570
Current Liabilities	D		9,71,554	9,43,861
Security Deposits	E		11,60,320	16,27,070
Total			22,96,01,161	22,98,35,074
ASSETS				
Fixed Assets	F		8,93,54,525	11,41,45,864
Capital Work-in-Progress (Building-Saduperi)			4,06,40,576	
Investments	C		6,80,96,276	7,43,92,543
Short Term Deposits - Boards & Training Committees			96,86,948	64,72,815
CURRENT ASSETS, LOANS & ADVANCES				
Current Assets				
Cash & Bank Balances	G		1,64,84,329	1,16,42,845
Loans & Advances	H		50,69,247	2,29,17,747
Security Deposits	I		2,69,260	2,63,260
Total			22,96,01,161	22,98,35,074

Significant Accounting Policies & Notes on Accounts as per Schedule J. The Schedules A to J form integral part of the accounts.

In terms of our report of even date attached

For K.K. Mankeshwar & Co.

Ashwin Mankeshwar
Ashwin Mankeshwar
Partner



Membership No: 046219
For and on behalf of
K.K Mankeshwar & Co.
Chartered Accountants
Firm's Registration No: 106009W
UDIN: 25046219BMLMST6601
Place : Nagpur
Date : 27th June, 2025

For Christian Medical Association of India

Albo Jason Wilson
Albo Jason Wilson
Treasurer



Dr. Priya Letitia John
Dr. Priya Letitia John
General Secretary

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

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

Particulars	Amount (Rs.)	Current Year 2024-25	Previous Year 2023-24
Foreign Grants			
General		5,66,02,146	5,39,76,666
Donations & Contributions			
General Donations	5,09,853		5,85,991
Human Resource Development	25,20,442		40,97,356
Workshop & Seminars	19,62,204		43,42,630
Rent received	82,19,621		91,97,514
Membership fees	4,48,706		7,81,462
Income from Training Commttees	32,71,057		38,06,457
Income from Boards	1,22,62,375		1,35,73,890
Other Income	4,23,466	2,96,17,724	5,82,484
Fund Income	17,14,811		16,88,488
Less : Transferred to Fund account	(17,14,811)		(16,88,488)
Interest on IT refund	79,744		1,03,236
LIC interest	3,26,648	4,06,392	3,49,786
SB Interest	5,46,552		6,91,346
FD Interest	51,96,929		99,40,400
Less :- Interest tranferred to Fund account	(16,40,998)	41,02,483	(16,20,567)
Total		9,07,28,745	10,04,08,651
Expenditure			
Community Health Activities	4,28,02,072		3,89,41,039
Training Programmes	1,52,20,351		1,63,07,274
Regional Membership Development	3,00,653		3,41,191
Policy & Networking	1,84,648		5,73,232
Health Education Literature	-		2,87,472
General Administration	81,19,333	6,66,27,057	1,47,18,234
Assets Written Off		10,35,278	
Capital Expenditure		1,84,58,560	2,45,79,495
Depreciation		41,15,654	34,13,282
Excess of Income over Expenditure		4,92,196	12,47,432
Total		9,07,28,745	10,04,08,651

In terms of our report of even date attached
For K.K. Mankeshwar & Co.

For Christian Medical Association of India

Ashwin Mankeshwar

Ashwin Mankeshwar
Partner
Membership No: 046219
For and on behalf of
K.K Mankeshwar & Co.
Chartered Accountants
Firm's Registration No: 106009W
UDIN: 25046219BMLMST6601
Place : Nagpur
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Albo Jason Wilson
Albo Jason Wilson
Treasurer

Dr. Priya Letitia John

Dr. Priya Letitia John
General Secretary



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
 Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058
 Consolidated Receipts & Payments Account for the year ended 31st March, 2025

Particulars	Amount (Rs.)	Current Year 2024-25	Previous Year 2023-24
<u>RECEIPTS</u>			
Opening Balance			
Cash in Hand	17,349		8,470
Cash at Bank	1,16,25,498		1,48,92,305
Fixed Deposits	78,31,881	1,94,74,728	4,62,97,262
Foreign Grants		4,21,11,865	3,22,72,086
<u>Donations & Contributions</u>			
General Donations	5,09,853		5,85,991
Human Resource Development	25,20,442		40,97,356
Workshop & Seminars	19,62,204		43,42,630
Rent received	82,19,621		91,97,514
Membership fees	4,48,706		7,81,462
Income from Training Committes	32,71,057		38,06,457
Income from Boards	1,22,55,821		1,34,28,390
Other Receipts	4,23,466	2,96,11,170	5,82,484
<u>Other Income</u>			
Interest on IT refund	79,744		1,03,236
LIC Interest	3,26,648		3,49,786
SB Interest	5,46,552		6,91,346
FD Interest	51,96,929	61,49,873	98,40,395
Fund Income - Membership Fee	2,35,661		
Fund Income - Other Funds	14,79,150	17,14,811	16,88,488
Total		9,90,62,447	14,29,65,658
<u>PAYMENTS</u>			
Community Health Activities	4,28,02,072		3,89,41,039
Training Programmes	95,55,942		1,00,81,789
Regional Membership Development	3,00,653		3,41,191
Policy & Networking	1,84,648		5,73,232
General Administration	90,95,334		1,47,18,234
Health Education Literature	-	6,19,38,649	2,87,472
Capital Expenditure		49,39,092	2,64,76,052
Internal Fund transfer		46,54,363	3,34,30,987
Investments		1,10,46,014	64,72,815
<u>Closing Balance</u>			
Cash in hand	1,865		17,349
Cash at bank	1,64,82,464	1,64,84,329	1,16,25,498
Total		9,90,62,447	14,29,65,658

In terms of our report of even date attached
 For K.K. Mankeshwar & Co.

For Christian Medical Association of India

Ashwin Mankeshwar
 Partner

Membership No: 046219
 For and on behalf of
 K.K Mankeshwar & Co.
 Chartered Accountants

Firm's Registration No: 106009W
 UDIN: 25046219BMLMST6601
 Place : Nagpur
 Date : 27th June, 2025



Albo Jason Wilson
 Treasurer



Dr. Priya Letitia John
 General Secretary

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
 Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058
FOREIGN CONTRIBUTION
 Utilisation and Movement of Funds Received during the year 2024-25

Schedule - B

Donor Agency	Balance as on 01.04.2024	Received during the year	Total as on 31.03.2025	Utilised during the year	Balance as on 31.03.2025
A. Foreign Grants					
Bread for the World	-	67,65,301	67,65,301	67,65,301	-
Bread for the World - New	-	2,13,70,444	2,13,70,444	2,12,94,950	75,494
Die Zieglerschen ev Wilhelmsdorfer Works of the Evangelical Diakonie	-	63,26,110	63,26,110	57,31,730	5,94,380
Tear Fund	7,50,853		7,50,853	1,99,031	5,51,822
ICMDA,UK	1,81,285	3,77,131	5,58,416	4,77,000	81,416
Evangelical Lutheran Church In America	3,35,318	3,45,301	6,80,619	6,35,946	44,673
The Presbyterian Church in Canada	12,19,370		12,19,370	11,86,600	32,770
The Presbyterian Church in Canada		1,34,011	1,34,011	1,34,011	-
Presbyterian World Services & Development	-	29,09,753	29,09,753	25,30,131	3,79,622
Christian Connections for International Health (CCIH)	10,53,116		10,53,116	10,53,116	-
Barnabas Aid / Nexus International	1,72,08,702		1,72,08,702	1,60,44,771	11,63,931
The Presbyterian Church in Canada	-	8,25,580	8,25,580	2,01,249	6,24,331
German Dental Carehood International C.V	-	4,44,550	4,44,550	2,67,696	1,76,854
Evangelical Lutheran Church In America- New Project		26,13,684	26,13,684	1,00,000	25,13,684
Total A	2,07,48,644	4,21,11,865	6,28,60,509	5,66,21,532	62,38,977
B. Bank Interest					
B-1 - Bank Interest (Bread for the World)		12,472	12,472	12,472	-
B-2 - Bank Interest (Bread for the World)		45,653	45,653	45,653	-
B-3 - Bank Interest - Bank Interest (Barnabas Aid)		16,310	16,310	16,310	-
B-4 - Bank Interest		86,065	86,065	86,065	-
C. Rent		50,85,970	50,85,970	50,85,970	-
Total B+C	-	52,46,470	52,46,470	52,46,470	-
Total(A+B+C)	2,07,48,644	4,73,58,335	6,81,06,979	6,18,68,002	62,38,977



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Schedules for the year ended 31st March, 2025

Particulars	Current Year	Previous Year
Schedule A - Trust Fund		
Balance as per last Balance Sheet	10,35,22,797	7,86,20,302
Add :- Capital Expenditure	1,84,77,946	2,49,02,495
Total	12,20,00,743	10,35,22,797
General Fund		
Balance as per last Balance Sheet	4,46,63,133	4,34,15,701
Add : Surplus/ (Deficit) during the year	4,92,196	12,47,432
Add : Contribution for Construction	-	-
Total	4,51,55,329	4,46,63,133

Schedule C Particulars	Fund					Investment		
	As on 01/04/2024	Interest	Addition	Disbursement/ I/E	As on 31/03/2025	Opening Balance	Additions during the year	Closing Balance
Gratuity Fund	44,24,563	-	-	(4,035)	44,28,598	42,73,285	7,03,734	49,77,019
Development Fund	62,45,802	-	-	47,24,358	15,21,444	40,17,270	(40,17,270)	-
Total	1,06,70,365	-	-	47,20,323	59,50,042	82,90,555	(33,13,536)	49,77,019
HRD Funds								
Doctors	-	-	-	-	-	-	-	-
Nurses	5,73,534	-	-	5,73,534	-	-	-	-
Administrators	12,03,747	-	-	6,01,874	6,01,873	-	-	-
Allied Health Professionals	15,85,857	-	-	9,76,001	6,09,856	15,85,857	(15,85,857)	-
Chaplains	8,39,119	-	-	-	8,39,119	8,39,119	(8,39,119)	-
Total	42,02,257	-	-	21,51,409	20,50,848	24,24,976	(24,24,976)	-
Membership								
Doctors	28,08,493	-	55,923	-	28,64,416	28,08,493	55,923	28,64,416
Nurses	77,90,356	-	1,44,974	-	79,35,330	77,90,356	(23,16,478)	54,73,878
Administrators	6,83,942	-	15,260	-	6,99,202	6,83,942	15,260	6,99,202
Allied Health Professionals	12,76,284	-	11,872	-	12,88,156	12,76,284	11,872	12,88,156
Chaplains	7,74,807	-	7,632	-	7,82,439	7,74,807	7,632	7,82,439
Total	1,33,33,882	-	2,35,661	-	1,35,69,543	1,33,33,882	(22,25,791)	1,11,08,091



Education & Training Fund									
Alice Zachariah Memorial Fund	9,84,369	59,062		5,000	10,38,431	9,84,369	54,062	10,38,431	
August India Scholarship Fund	9,34,529	56,072		5,000	9,85,601	9,34,529	51,072	9,85,601	
Gillian Fair Bank Fund	14,14,019	-		5,000	14,09,019	14,14,019	(5,000)	14,09,019	
Health Education Material Fund	-	-			-	-	-	-	
Ms.A. Cherian Prize Money Fund	2,97,700	17,862		11,500	3,04,062	2,97,700	6,362	3,04,062	
Ms.M. Sigamani Scholarship Fund	9,05,554	54,333		5,000	9,54,887	9,05,554	49,333	9,54,887	
Nurses Scholarship Fund	1,04,822	6,289			1,11,111	1,04,822	6,289	1,11,111	
Samuel Karunakaran Memorial Endowment Fund	55,191	3,311		5,000	53,502	55,191	(1,689)	53,502	
Lilly Karunakaran Memorial Endowment Fund	1,17,343	7,041		11,000	1,13,384	1,17,343	(3,959)	1,13,384	
Dr.Shane Mathew Memorial Fund	12,89,866	77,392	50,900	5,000	14,13,158	12,89,866	1,23,292	14,13,158	
Total	61,03,393	2,81,362	50,900	52,500	63,83,155	61,03,394	2,79,761	63,83,155	
Security Deposit						16,27,070	(16,27,070)	-	
Total						16,27,070	(16,27,070)	-	
Boards and Training Committee - Investments									
Laboratory Training Committee						68,75,309	3,57,493	72,32,802	
Medical Radiation Technologists Training Committee						29,04,413	1,33,184	30,37,597	
Medical Record Training Committee						48,84,238	2,93,054	51,77,292	
Anesthesia Technology Training Committee						7,78,943	46,736	8,25,679	
Ophthalmology Technology Training Committee						26,86,677	1,01,824	27,88,501	
Dialysis Training Committee						4,63,415	(17,925)	4,45,490	
Total						1,85,92,995	9,14,366	1,95,07,361	
GRAND TOTAL	3,43,09,897	2,81,362	2,86,561	69,24,232	2,79,53,588	5,03,72,871	(83,97,245)	4,19,75,626	

THE BOARD OF NURSING EDUCATION SOUTH INDIA BRANCH
Bangalore, Karnataka

Particulars	Designated & Other Funds				Investment with CMAI			
	As on 01/04/2024	Interest	Addition	Disbursement/ I&E	As on 31/03/2025	Opening Balance	Addition	Closing Balance
Ms.Cherian Endowment Fund	9,20,043	55,202			9,75,245	9,20,043	55,202	9,75,245
Ms.Neudoerffer Fund	19,55,511	1,17,331	66,750	-	21,39,592	19,55,511	1,84,081	21,39,592
Learning Resource Fund	1,01,38,825	6,08,330	7,17,500		1,14,64,655	1,01,38,825	13,25,830	1,14,64,655
Centenary Teachers Award Fund	2,16,204	12,972			2,29,176	2,16,204	12,972	2,29,176
General Fund	6,93,401	41,604			7,35,005	6,93,401	41,604	7,35,005
Total	1,39,23,984	8,35,439	7,84,250	-	1,55,43,673	1,39,23,984	16,19,689	1,55,43,673



MID INDIA BOARD OF EDUCATION OF NURSES LEAGUE Nagpur, Maharashtra								
Particulars	Designated & Other Funds				Investment with CMAI			
	As on 01/04/2024	Interest	Addition	Disbursement/ I&E	As on 31/03/2025	Opening Balance	Addition	Closing Balance
Building Fund	26,60,367	1,59,622	6,44,000	6,86,908	27,77,081	26,60,367	1,16,714	27,77,081
Endowment Fund	60,32,705	3,61,962			63,94,667	60,32,705	3,61,962	63,94,667
Jubilee Fund	30,687	1,841			32,528	30,687	1,841	32,528
Scholarship Fund	12,863	772			13,635	12,863	772	13,635
Total	87,36,622	5,24,197	6,44,000	6,86,908	92,17,911	87,36,622	4,81,289	92,17,911
MIBE GRADUATE SCHOOL FOR NURSES Indore, Madhya Pradesh								
Particulars	Designated & Other Funds				Investment			
	As on 01/04/2024	Interest	Addition	Disbursement/ I&E	As on 31/03/2025	Opening Balance	Addition	Closing Balance
Designated Fund	2,15,352				2,15,352	2,15,352	-	2,15,352
Endowment Fund	4,53,095				4,53,095	4,53,095	-	4,53,095
Scholarship Fund	6,90,619				6,90,619	6,90,619	-	6,90,619
Sundry Reserve Fund	-				-	-	-	-
Total	13,59,066	-	-	-	13,59,066	13,59,066	-	13,59,066
GRAND TOTAL	5,83,29,569	16,40,998	17,14,811	76,11,140	5,40,74,238	7,43,92,543	(62,96,267)	6,80,96,276



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Schedules for the year ended 31st March, 2025

Particulars	Current Year	Previous Year
<u>Schedule D - Current Liabilities</u>		
GST payable	3,94,657	4,60,776
Professional Tax payable	1,600	1,800
Pisces Tours & Events Pvt.Ltd	-	70,800
TDS payable	2,35,236	63,766
ESI payable	661	1,391
PF payable	3,39,400	3,45,328
	9,71,554	9,43,861
<u>Schedule E - Security Deposits</u>		
Anil Kumar Singhal	40,000	40,000
CACIM	-	1,50,000
Ozone Pharmaceuticals	-	3,84,750
EFICOR	1,12,000	1,12,000
Indian Bank	5,61,320	5,61,320
Jesus Redeems	40,000	40,000
John Israel	1,00,000	1,00,000
JRJ TCS	-	75,000
Arpit Das	20,000	
Pisces and Events Pvt.Ltd	-	30,000
M Sowbackiam	45,000	45,000
Israel Benjamin	10,000	10,000
Paul India Mission	45,000	45,000
Sridevi Panikkar	1,50,000	-
Vaishnavi Digital	34,000	34,000
Sonu Kumar Ray	3,000	-
	11,60,320	16,27,070
<u>Schedule H - Loans & Advances</u>		
GST Indian Bank	56,132	32,746
Ashish P Vishwakarma		3,50,047
Rajesh Ramesh Manwatkar	-	1,82,400
C-Tech Engineering & Construction Pvt.Ltd.	9,72,244	1,70,13,939
Discover Leisure Tours & Travels Pvt.Ltd.		2,78,160
Other Advance		18,270
Staff Emergency Loan	15,400	22,400
Staff advance	9,01,860	20,52,253
Diakonee Project Advance		1,56,249
Tha Catholic Health Association		97,200
Advance -Printer	1,81,751	
Advance-DTTC-Ms.Priya	3,144	
Vaishnavi Digital Tech	68,404	
TDS receivable 2022-23	1,31,461	11,49,223
TDS receivable 2023-24	15,64,860	15,64,860
TDS receivable 2024-25	11,73,991	-
	50,69,247	2,29,17,747



Schedule I - Security Deposit Paid		
BSES	73,260	73,260
Dr.Rajkumar - MIBE Nagpur	60,000	60,000
KM Prabhakaran - Vellore	40,000	40,000
NCCI Office	50,000	50,000
John C Samuel	40,000	40,000
Indraprasta Gas Ltd.	6,000	-
	2,69,260	2,63,260
Schedule G - Cash & Bank Balances		
Cash in Hand	1,865	17,349
Cash at Bank		
- State Bank of India Main FC #40034328285	1,38,439	6,892
- Canara Bank #04482010099889	5,457	4,981
- Canara Bank #90542010127858	1,746	4,822
- Canara Bank #90542010013068	38,26,249	4,55,259
- State Bank of India #37046081621	35,048	5,000
- Federal Bank #12620100211003	84,298	7,306
- Canara Bank #04482010012720	2,256	2,256
- Canara Bank #90542010013203	22,262	4,65,557
- Canara Bank #90542010017050	12,880	51,882
- Canara Bank #90542010059243	31,254	18,013
- Canara Bank # 04482010087583	3,14,879	2,67,616
- Federal Bank # 12620100218388	40,739	15,549
- Indian Bank # 6345123904	11,000	1,340
- Indian Bank # 424514448	1,10,887	32,480
- Indian Bank # 424514710	36,35,486	21,97,820
- State Bank of India # 30168169837	3,63,763	4,33,976
Investments in Mutual Fund - UTI Bank	1,22,417	1,08,034
- Canara Bank #04482010014091	16,49,540	30,86,576
- Canara Bank #04482010014444	2,95,006	1,89,846
- State Bank of India # 11172272046	1,38,769	36,830
- State Bank of India # 11172272499	89,109	50,869
- State Bank of India # 53014344353	3,43,920	1,66,484
- State Bank of India # 57008066245	7,34,009	5,16,424
- State Bank of India # 0131053000035102	1,36,221	2,18,838
- Central Bank of India # 1465115121	15,1534	2,05,740
- Indian Overseas Bank # 010301000031881	2,67,511	3,71,025
- State Bank of India # 57025103165	5,24,307	5,36,897
- State Bank of India # 10214005151	24,77,008	15,74,444
- Federal Bank #13760100022213	1,20,751	1,04,757
- Canara Bank # 2404101018425	6,08,430	3,19,693
- State Bank of India # 67337814716	1,87,289	1,68,292
Total	1,64,84,329	1,16,42,845



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

FOREIGN CONTRIBUTION
Schedule of Fixed Assets as on 31st March, 2025

Schedule E

	WDV as on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation for the year	WDV as on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Immovable Property -								
Building - Janakpuri	92,93,279				92,93,279	5%	4,64,664	88,28,615
Building - South Extension	17,28,891				17,28,891	5%	86,445	16,42,446
Temporary Construction		11,86,600			11,86,600	40%	4,74,640	7,11,960
Movable Assets -								
Air Conditioners	8,025				8,025	15%	1,204	6,821
Computers	5,60,151				5,60,151	40%	2,24,060	3,36,091
Furniture & Fixtures	8,821				8,821	10%	882	7,939
Office Equipment	13,106				13,106	15%	1,966	11,140
Projector/Microphone	3,212				3,212	15%	482	2,730
Project Assets -								
Air Conditioners	2,62,709				2,62,709	15%	39,406	2,23,303
Computers	1,81,892	9,10,462	2,66,470		13,58,824	40%	4,90,236	8,68,588
Electrical Installations	60,149				60,149	15%	9,022	51,127
Furniture & Fixtures	9,12,833	19,438			9,32,271	10%	93,227	8,39,043
Mobile Devices	20,484				20,484	15%	3,073	17,411
Office Equipment	3,68,985	33,895			4,02,880	15%	60,432	3,42,448
Cardiac Monitors	2,06,346				2,06,346	15%	30,952	1,75,394
ICU Beds	3,10,502				3,10,502	15%	46,575	2,63,927
Non-Invasive Ventilators	3,86,899				3,86,899	15%	58,035	3,28,864
Oxygen Concentrators	2,16,663				2,16,663	15%	32,499	1,84,164
Oxygen Concentrators	9,45,065				9,45,065	15%	1,41,760	8,03,305
Grand Total	1,54,88,012	21,50,395	2,66,470	-	1,79,04,877		22,59,560	1,56,45,316



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No 2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

CMAI LOCAL
Schedule of Fixed Assets as on 31st March, 2025

Schedule G

Particulars	WDV as on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	For the Year	WDV as on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Immovable Assets								
Building	1,81,46,204			-	1,81,46,204	5%	9,07,310	1,72,38,894
Land	2,94,87,761			-	2,94,87,761	0%	-	2,94,87,761
Land - Vellore	1,01,65,851			-	1,01,65,851	0%	-	1,01,65,851
Security Guard Room - Nagpur	2,76,999			-	2,76,999	5%	13,850	2,63,149
Buding- MIBE		13,73,815		-	13,73,815	5%	68,691	13,05,124
Movable Assets								
Air Conditioner	1,36,386	85,658		-	2,22,044	15%	33,307	1,88,737
Computers	96,425			-	96,425	40%	38,570	57,855
Coolers/Fans	15,322			-	15,322	15%	2,298	13,024
Furniture & Fixtures	84,080			-	84,080	10%	8,408	75,672
Mobile Phone	31,617			-	31,617	15%	4,743	26,874
Office Equipment	2,24,255	25,300		-	2,49,555	15%	37,433	2,12,122
Refrigerator	7,800			-	7,800	15%	1,170	6,630
Vehicles	7,18,408			-	7,18,408	15%	1,07,761	6,10,647
Grand Total	5,93,91,108	14,84,773	-	-	6,08,75,881		12,23,541	5,96,52,340

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058
NURSES LEAGUE
THE BOARD OF NURSING EDUCATION SOUTH INDIA BRANCH
Bangalore, Karnataka
Schedule of Fixed Assets as on 31st March, 2025

Particulars	WDV as on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Land	1,09,78,322			-	1,09,78,322	0%	-	1,09,78,322
Building - Compound Wall	11,30,855			-	11,30,855	10%	1,13,086	10,17,769
Building - Temporary Structure	1,29,331			-	1,29,331	40%	51,732	77,599
Computers & Accessories	1,38,840			-	1,38,840	40%	55,536	83,304
Borewell	2,03,682			-	2,03,682	5%	10,184	1,93,498
Office Equipment	2,86,077	5,87,092	3,39,472	-	12,12,641	15%	1,56,435	10,56,206
Grand Total	1,28,67,107	5,87,092	3,39,472	-	1,37,93,671		3,86,973	1,34,06,698



MID INDIA BOARD OF EDUCATION OF NURSES LEAGUE

Nagpur, Maharashtra

Schedule of Fixed Assets as on 31st March, 2025

Particulars	WDV as on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	WDV as on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computer & Accessories	47,109	-	-	-	47,109	40%	18,844	28,265
Furniture & Fixtures	63,261	-	-	-	63,261	10%	6,326	56,935
Office Equipment	76,357	-	-	-	76,357	15%	11,454	64,903
Plant & Equipment	4,39,076	-	-	-	4,39,076	15%	65,862	3,73,214
Grand Total	6,25,803	-	-	-	6,25,803		1,02,486	5,23,317

MIBE GRADUATE SCHOOL FOR NURSES

Indore, Madhya Pradesh

Schedule of Fixed Assets as on 31st March, 2025

Particulars	As on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Building	10,26,827	-	-	9,75,486	51,341	5%	51,341	-
Equipment	8,912	-	-	7,575	1,337	15%	1,337	-
Open Well	16,291	-	-	15,476	815	5%	815	-
Computer & Accessories	1,493	-	-	895	598	40%	598	-
Photocopy Machine	5,228	-	-	4,444	784	15%	784	-
Tube Well	20,870	-	-	19,827	1,043	5%	1,043	-
Aquaguard RO	4,603	-	-	3,913	690	15%	690	-
Grand Total	10,84,224	-	-	10,27,616	56,608		56,608	-

LABORATORY TRAINING COMMITTEE

Vellore, Tamil Nadu

Schedule of Fixed Assets as on 31st March, 2025

Particulars	As on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	For the Year	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computer & Accessories	4,222	-	-	-	4,222	40%	1,689	2,533
Grand Total	4,222	-	-	-	4,222		1,689	2,533



MEDICAL RADIATION TECHNOLOGISTS TRAINING COMMITTEE

Vellore, Tamil Nadu

Schedule of Fixed Assets as on 31st March, 2025

Particulars	As on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computer & Accessories	1,393	-	-	-	1,393	40%	557	836
Laptop	50,000	-	-	-	50,000	40%	20,000	30,000
Grand Total	51,393	-	-	-	51,393	1	20,557	30,836

MEDICAL RECORD TRAINING COMMITTEE

Vellore

Schedule of Fixed Assets as on 31st March, 2025

Particulars	As on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computers & Accessories	8,510	-	-	-	8,510	40%	3,404	5,106
Grand Total	8,510	-	-	-	8,510		3,404	5,106

ANAESTHESIA TECHNOLOGY TRAINING COMMITTEE

Kolenchery, Kerala

Schedule of Fixed Assets as on 31st March, 2025

Particulars	As on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	As on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computers & Accessories	9,578	-	-	7,662	1,916	40%	1,916	-
Computers & Accessories		1,10,890			1,10,890	40%	44,356	66,534
Grand Total	9,578	1,10,890	-	7,662	1,12,806		46,272	66,534

OPHTHALMIC TECHMOLOGIST TRAINING COMMITTEE

Thiruchirapalli, Tamilnadu

Schedule of Fixed Assets as on 31st March, 202

Particulars	WDV as on 01/04/2024	Additions		Sales/ Transfers	As on 31/03/2025	Rate	Depreciation	WDV as on 31/03/2025
		Before 30/09/2024	After 30/09/2024					
Computers & Accessories	36,409	-	-	-	36,409	40%	14,564	21,845
Grand Total	36,409	-	-	-	36,409		14,564	21,845

GRAND TOTAL	8,95,66,366	43,33,150	6,05,942	10,35,278	9,34,70,180		41,15,654	8,93,54,525
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CHRISTIAN MEDIAL ASSOICATION OF INDIA
FOR THE YEAR ENDED MARCH 31, 2025

MATERIAL ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Material Accounting Policies

1.1 Basis for accounting:

The Financial Statements have been prepared on a historical cost basis and, generally, in accordance with the cash method of accounting, except in the case of interest on fixed deposits and Rent income which is accounted for on an accrual basis. Fixed income interest income is accrued to the extent of Tax Deducted at Source (TDS) as reflected in Form 26AS, to ensure appropriate recognition of TDS receivable.

1.2 Revenue recognition:

Income is recognized and credited to the Income & Expenditure account when the amount received is spent for the purposes for which it has been received. Revenue expenditure is recognized when the payment has been made. Income from foreign grants received are recognized only to the extent of expenditure incurred during the year. The unspent portion of the grants are shown as liability in the balance sheet.

1.3 Corpus Donations:

Donations are considered as being towards the corpus only when the donor has stated, in writing, that he is making the donation towards the corpus of the Organization. In such cases, the amount received is credited to Corpus Fund and is invested in the manner specified in section 11(5) of the Income-tax Act.

1.4 Employee Retirement Benefits:

- Provident Fund: The Organization contributes to recognized Provident Fund for its employees.
- Gratuity Fund: The Organization contributes to the gratuity fund which is calculated on the basis of 15 days salary (last drawn basic salary) for each completed year of service.

1.5 Fixed Assets:

Fixed assets are recorded at cost of acquisition which includes all incidental costs incurred to bring the assets to its usable form. The fixed assets are now being reflected in the balance sheet at written shown value.





1.6 Depreciation:

Depreciation is being provided for on the written down value method in the manner and at the rates prescribed in the income-tax, 1961.

1.7 Income & Expenditure A/c:

The accumulated deficit/surplus from the Income & Expenditure account has been adjusted against the General Fund in the Balance Sheet as per standard accounting practices.



Ashwin Mankeshwar

Partner

Membership no. 046219

For and on behalf of

K.K MANKESHWAR & CO

Chartered Accountants


FRN:106009W

UDIN: 25046219BMLMST6601

Place: Nagpur

Date: June 27, 2025

For Christian Medical Association of India



Albo Jason Wilson
Treasurer



Dr. Priya Letitia John
General Secretary

