

DRY GROUND FOUNDATION

Financial Summary 2025–26

Management figures pending signed statutory audit upload

Independent review note

This is a management financial summary prepared for donors. It is not a signed statutory audit report and must not be filed with any authority as such. Bindra & Co., Chartered Accountants, New Delhi, are appointed as statutory auditors. The signed audit pack is available on verified request.

Income & expenditure (■ lakh) — FY 2025–26

Particulars	2025–26	2024–25
Donations — online (Razorpay)	41.2	28.6
Donations — offline / bank transfer	18.4	14.1
CSR and institutional grants	6.8	4.0
Other income (interest)	0.7	0.4
Total income	67.1	47.1
Flood & food relief	22.8	15.2
Education & child support	14.6	10.9
Elder & emergency medical care	10.4	7.1
Women’s livelihoods	7.3	5.4
Monitoring & field operations	6.5	4.6
Administration & fundraising	5.2	3.8
Total expenditure	66.8	47.0
Surplus carried forward	0.3	0.1

Balance-sheet summary (■ lakh) as on 31 March 2026

Assets	Amount	Liabilities	Amount
Cash & bank	8.4	Corpus / trust fund	5.0
Program advances	1.1	Earmarked unspent	3.6
Fixed assets (net)	0.9	Payables	1.5
Total	10.4	Total	10.4

Accounting policies (abridged)

Accounts are maintained on a mixed cash-and-accrual basis appropriate to a charitable trust. Donations are recognised when received, except pledged institutional grants recognised when reasonably certain. Program expenditure is booked against the cause selected by the donor wherever specified. General Fund gifts are allocated by the Board to the program with the most immediate verified need. Foreign contributions are not accepted.

Banking and payments

Online gifts are collected in Indian Rupees through Razorpay. Dry Ground Foundation does not store card or UPI credentials. Offline gifts are recorded only after bank credit is verified by two officers. Bank account particulars are shared with donors after identity verification.

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