

AUDIT REPORT

LAHANTI

KURWA, DUDHANI, DUMKA, JHARKHAND – 814101

(FOR THE YEAR ENDED 31.03.2025)

CONSOLIDATED ACCOUNT

RADS & CO.

CHARTERED ACCOUNTANTS
SIDDHA GIBSON, 1, GIBSON LANE
2ND FLOOR, SUITE NO. #214,
KOLKATA – 700 069

INDEPENDENT AUDITORS' REPORT

To,
The Members
Lahanti

We have audited the accompanying the consolidated financial statements of **LAHANTI, DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101**, as at March 31, 2025, which comprise of the consolidated Balance Sheet, the consolidated Income & Expenditure Account and the consolidated Receipts & Payments Account for the year ended on that date. These consolidated financial statements are the responsibility of the management of **LAHANTI**. Our responsibility is to express an opinion on these financial statements based on our audit.


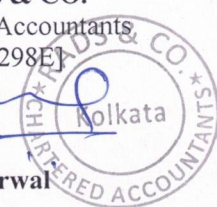
We have conducted the audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our report, proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books.
3. The Balance Sheet, the Income and Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information 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 Institution, as at March 31, 2025;
 - b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date; and
 - c) in the case of the Receipts & Payments Account, of its cash flow for the year ended on that date.

For RADS & CO.

Chartered Accountants
[FRN: 320298E]

Ashis Agarwal
Partner
Membership No. 303622

Kolkata, 25th day of August, 2025
UDIN: 25303622BMIBGD1648

LAHANTI

(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)

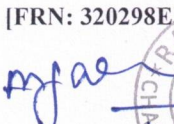
DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Consolidated Balance Sheet As at 31st March, 2025

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
A. SOURCES OF FUNDS				
1. <u>NPO FUNDS</u>		3		
Unrestricted Funds			7,53,437.51	93,08,682.19
Restricted Funds			52,41,024.54	-
			59,94,462.05	93,08,682.19
2. <u>CURRENT LIABILITIES</u>		4		
Other Current Liabilities			2,92,489.00	3,75,921.00
			2,92,489.00	3,75,921.00
	TOTAL		62,86,951.05	96,84,603.19
B. APPLICATION OF FUNDS				
1. <u>NON-CURRENT ASSETS</u>		5		
Property, Plant & Equipment			6,88,842.79	7,66,843.38
			6,88,842.79	7,66,843.38
2. <u>CURRENT ASSETS</u>		6		
Cash and Bank Balances			55,03,345.26	86,61,416.81
Short-Term Loans and Advances		7	94,763.00	2,56,343.00
			55,98,108.26	89,17,759.81
	TOTAL		62,86,951.05	96,84,603.19
	Brief about the Entity	1		
	Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements	17		

In terms of our report of even date

For RADS & CO.
Chartered Accountants
[FRN: 320298E]


Ashis Agarwal
Partner

Membership No. 303622

Place: Kolkata

Date: 25th day of August, 2025

UDIN: 25303622BMIBGD1648



Mrs. Bitiya Murmu, Secretary

Secretary
LAHANTI
Dumka, Jharkhand
Pin-814101



LAHANTI

**(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)
DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101**

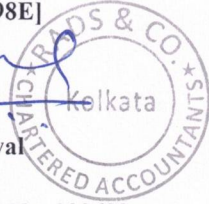
Consolidated Statement of Income and Expenditure for the year ended 31st March, 2025

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
1. INCOME	Donation & Contributions Received	8	9,42,53,341.17	8,88,57,613.22
	Other Income	9	4,04,631.00	4,23,781.00
	Total Income		9,46,57,972.17	8,92,81,394.22
2. EXPENDITURE	Charitable Expenses	10	9,78,12,297.72	8,51,06,856.76
	Depreciation on Fixed Assets		-	2,77,761.03
	Total Expenses		9,78,12,297.72	8,53,84,617.79
3. Excess of Income over Expenditure for the year (1-2)			(31,54,325.55)	38,96,776.43
	Appropriation transferred to Project Funds		(31,54,325.55)	-
	Balance transferred to General Reserve Fund		-	38,96,776.43
	The accompanying notes are an integral part of financial statements	17		

In terms of our report of even date

For RADS & CO.
Chartered Accountants
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LAHANTI


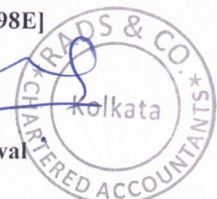
(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)
DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Consolidated Statement of Receipts and Payments for the year ended 31st March, 2025

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
1. OPENING CASH AND BANK BALANCES		6		
	Cash on Hand		-	1,850.00
	Balances with Banks		86,61,416.81	50,05,228.35
	Total Opening Balance		86,61,416.81	50,07,078.35
2. RECEIPTS				
	Donation & Contributions Received		9,42,53,341.17	8,88,57,613.22
	Other Income	11	3,97,131.00	4,23,781.00
	Sundry Receipts	12	6,58,631.36	-
	Statutory Deductions / Refunds	13	27,26,850.00	18,23,985.00
	Total Receipts		9,80,35,953.53	9,11,05,379.22
3. PAYMENTS				
	Charitable Expenses	14	9,78,66,251.72	8,45,00,761.76
	Sundry Payments	15	5,99,009.36	4,05,072.00
	Statutory Payments	16	27,28,764.00	24,20,407.00
	Capital Expenditure		-	1,24,800.00
	Total Payments		10,11,94,025.08	8,74,51,040.76
4. CLOSING CASH AND BANK BALANCES (1+2-3)		6	55,03,345.26	86,61,416.81
	Cash on Hand		-	-
	Balances with Banks		55,03,345.26	86,61,416.81
	Total Closing Balance		55,03,345.26	86,61,416.81

In terms of our report of even date

For RADS & CO.
Chartered Accountants
[FRN: 320298E]



Ashis Agarwal
Partner
Membership No. 303622

Place: Kolkata
Date: 25th day of August, 2025
UDIN: 25303622BMIBGD1648


Mrs. Bitiya Murmu, Secretary

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LAHANTI

(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)

DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes to Financial Statement for the year ended 31st March, 2025

1. BRIEF ABOUT THE ENTITY

LAHANTI ("the Trust") was incorporated on 24th day of January, 2006 and is registered as Charitable Trust under the Indian Trust Act, 1882 vide Registration No. 48IV5/2006 dated 24.01.2006. The main focus area of the Trust is to organize women and children in order to bring social change by socio-economic, cultural empowerment and gender justice. It seeks to create mass awareness among the Adivasis, disadvantaged and economically backward women including widows, exploited and oppressed ones, of their fundamental rights and duties and empowering them through various livelihood programs.

The said Trust has been also registered under Foreign Contribution Regulation Act vide Registration No. 337700041 dated 09th February, 2019 and have been granted renewal on 07.02.2024 w.e.f 09.02.2024, valid for 5 years. Thus, its eligible to receive foreign contributions under FCRA, 2010.

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basic Preparation of Financial Statements:

The financial statements of the Trust have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply in all material respects. The financial statements have been prepared on accrual basis under the historical cost convention except stated otherwise. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except stated otherwise.

2.2 Use of Accounting Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenditure during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results materialise.

2.3 Current/Non Current Classification

All assets and liabilities have been classified as current or non-current as per the Trust's normal operating cycle. The Trust has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.



LAHANTI

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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes to Financial Statement for the year ended 31st March, 2025

2.4 a) Property, Plant and Equipment:

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. Interest on borrowed funds, if any, used to finance the acquisition of fixed assets, is capitalized up to the date the assets are ready for its intended use. When significant parts of plant and equipment are required to be replaced at intervals, the Trust depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in income or expenditure as incurred.

b) Intangible Fixed Assets:

Intangible assets are carried at cost less accumulated amortization and impairment losses. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

2.5 Depreciation on Property, Plant and Equipment:

The Trust has adopted the written down value method as per the rates prescribed in the Income Tax Act, 1961 and Income Tax Rules, 1962. Thus, the Fixed Assets are stated at Written Down Value, year on year after the appropriate depreciation is charged every year.

2.6 Revenue Recognition:

The unrestricted grant and donations received by the Trust are recognized as income in the accounts in the year of receipt. However, the restricted grants and donations received and spent are recognized as income in accounts whereas the unutilized portion of such grants is shown as liability in the books. The Institution follows accrual system of accounting and unless specifically stated to be otherwise, the Institution recognise revenue & expenditure on accrual basis.

2.7 Investments:

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of income and expenditure. The interest thereon however, is also recognized in the statement of income and expenditure as and when received or on accrual, whichever is earlier and sufficient evidence to that effect is available.



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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes to Financial Statement for the year ended 31st March, 2025

2.8 Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, performance incentives, etc.. are recognized in the Income & Expenditure Account in the period in which the employee renders related services and measured accordingly.

2.9 Taxes on Income:

The Trust is assessed to Income Tax vide PAN - AAATL6530E. Being a charitable organization it has been granted certificate of Registration u/s 12A of the Income Tax Act, 1961 vide Unique Registration No. AAATL6530EE20197 dated 01.11.2021 with effect from AY 2022-2023 (i.e. 01.04.2021) and is valid upto AY 2026-27. Accordingly, the Trust is not liable to pay Income Tax under the said Act.

2.10 Provisions:

A provision is recognised when the Society has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

2.11 Contingent Liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Trust or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The Trust does not recognise the contingent liability but discloses its existence in the financial statements.



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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes forming part of Financial Statements**NOTE - 3 : NPO FUNDS****INDIAN CONTRIBUTION**

Particulars	As at 01st April, 2024 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2025 (Closing Balance)
A. Unrestricted Funds				
a) General Reserve Fund [Refer Note - 3(a)]	68,15,181.84	-	(67,73,777.58)	41,404.26
b) Staff Welfare Fund [Refer Note - 3(b)]	24,750.00	3,26,141.46	(1,81,368.00)	1,69,523.46
c) Capital Reserve Fund [Refer Note - 3(c)]	-	1,73,102.38	(61,203.59)	1,11,898.79
SUB - TOTAL (A)	68,39,931.84	4,99,243.84	(70,16,349.17)	3,22,826.51
B. Restricted Funds				
a) Project Fund [Refer Note -3(d)]	-	1,19,80,118.74	(77,32,448.38)	42,47,670.36
SUB - TOTAL (B)	-	1,19,80,118.74	(77,32,448.38)	42,47,670.36
CURRENT YEAR - TOTAL (A+B)	68,39,931.84	1,24,79,362.58	(1,47,48,797.55)	45,70,496.87
PREVIOUS YEAR	30,53,338.37	37,61,843.47	-	68,15,181.84

FOREIGN CONTRIBUTION

Particulars	As at 01st April, 2024 (Opening Balance)	Funds transferred/ received during the year	Funds adjusted/utilized during the year	As at 31st March, 2025 (Closing Balance)
A. Unrestricted Funds				
a) General Reserve Fund [Refer Note - 3(a)]	24,68,750.35	-	(26,15,083.35)	(1,46,333.00)
b) Staff Welfare Fund [Refer Note - 3(b)]	-	-	-	-
c) Capital Reserve Fund [Refer Note - 3(c)]	-	7,62,041.00	(1,85,097.00)	5,76,944.00
SUB - TOTAL (A)	24,68,750.35	7,62,041.00	(28,00,180.35)	4,30,611.00
B. Restricted Funds				
a) Project Fund [Refer Note - 3(d)]	-	9,12,41,503.52	(9,02,48,149.34)	9,93,354.18
SUB -TOTAL (B)	-	9,12,41,503.52	(9,02,48,149.34)	9,93,354.18
CURRENT YEAR - TOTAL (A+B)	24,68,750.35	9,20,03,544.52	(9,30,48,329.69)	14,23,965.18
PREVIOUS YEAR	23,33,817.39	1,34,932.96	-	24,68,750.35

CURRENT YEAR - TOTAL [IC+FC]	93,08,682.19	10,44,82,907.10	(10,77,97,127.24)	59,94,462.05
PREVIOUS YEAR	53,87,155.76	38,96,776.43	-	92,83,932.19



LAHANTI**(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)****DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101****Notes forming part of Financial Statements****NOTE - 3(a) : GENERAL RESERVE FUND**

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	68,15,181.84	2,05,761.46	24,68,750.35	23,33,817.39
Less: Surplus / Deficit transferred from Income & Expenditure	-	-	-	-
Less: Transferred to Staff Welfare Fund	(58,367.46)	-	-	-
Less: Adjustment to Project Fund	(66,09,807.74)	-	(19,53,842.35)	-
Less: Transferred to Capital Reserve Fund	(1,05,602.38)	-	(6,61,241.00)	-
Add: Transfer from Income & Expenditure Account	-	-	-	1,34,932.96
CLOSING BALANCE	41,404.26	2,05,761.46	(1,46,333.00)	24,68,750.35

NOTE - 3(b) : STAFF WELFARE FUND

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	24,750.00	24,750.00	-	-
Add: Transferred from General Reserve Fund	58,367.46	-	-	-
Add: Adjustment for earlier years	64,638.00	-	-	-
Other Additions / Adjustments during the year				
Advance recovered from Staff	1,69,558.00	-	-	-
Fees Receipt				
- Membership Fees	1,400.00	-	-	-
Interest Income				
- Bank Interest - SWF	2,178.00	-	-	-
Other Receipts				
- Transportation charge received from Goonj	30,000.00	-	-	-
SUB-TOTAL(A)	3,50,891.46	24,750.00	-	-
Payment / Utilisation during the year				
Advance paid to Staff	1,33,498.00	-	-	-
Administration Expenses				
- Operating Expenses - SWF	26,808.00	-	-	-
- Bank Charges - SWF	1,062.00	-	-	-
Other Expenses				
- Transportation charge incurred for Goonj	20,000.00	-	-	-
SUB-TOTAL(B)	1,81,368.00	-	-	-
CLOSING BALANCE (A-B)	1,69,523.46	24,750.00	-	-




LAHANTI

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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes forming part of Financial Statements

NOTE - 3(c) : CAPITAL RESERVE FUND

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	-	-	-	-
Add: Transferred from General Reserve Fund	1,05,602.38	-	6,61,241.00	-
Add: Additions / Purchase during the year	67,500.00	-	1,00,800.00	-
Less: Depreciation during the year	(40,299.00)	-	(1,85,097.00)	-
Less: Fixed Assets written off	(20,904.59)	-	-	-
CLOSING BALANCE	1,11,898.79	-	5,76,944.00	-



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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

RESTRICTED FUND SCHEDULE AS ON 31ST MARCH, 2025

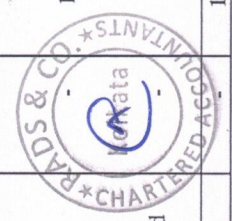
NOTE - 3(d) : PROJECT FUND

A) INDIAN CONTRIBUTION

SL. NO.	SPONSORING AGENCY	OPENING BALANCE	TRANSFER FROM GENERAL FUND	RECEIVED DURING THE YEAR		REVERSAL OF LIABILITY	EXPENSES DURING THE YEAR		CLOSING BALANCE
				DONATION AND CONTRIBUTION	BANK INTEREST		REVENUE EXPENSES	CAPITAL EXPENSES	
A.	<u>AZIM PREMJI PHILANTHROPIC INITIATIVES - APPI</u>								
1	Strengthening of Gram Sabha to Ensure Forest Right and other Social Welfare Entitlement Schemes	-	24,70,888.74	49,60,000.00	94,366.00	7,500.00	45,79,376.46	32,000.00	29,21,378.28
B.	<u>AZIM PREMJI FOUNDATION, FELLOWSHIP - APF</u>								
1	Fellowship Programme on Constitutional Values	-	41,38,919.00	-	37,965.00	-	28,15,801.96	35,500.00	13,25,582.04
C.	<u>AZIM PREMJI UNIVERSITY - APU</u>								
1	Training of GP Facilitators and Community Leaders	-	-	2,70,480.00	-	-	2,69,769.96	-	710.04
	TOTAL (A)	-	66,09,807.74	52,30,480.00	1,32,331.00	7,500.00	76,64,948.38	67,500.00	42,47,670.36

B) FOREIGN CONTRIBUTION

SL. NO.	SPONSORING AGENCY	OPENING BALANCE	TRANSFER FROM GENERAL FUND	RECEIVED DURING THE YEAR		REVERSAL OF LIABILITY	EXPENSES DURING THE YEAR		CLOSING BALANCE
				DONATION AND CONTRIBUTION	BANK INTEREST		REVENUE EXPENSES	CAPITAL EXPENSES	
A.	<u>UNBOUND, KANAS CITY, USA</u>								
1	Child and Ageing Sponsorship Programme	-	18,05,614.49	8,90,22,861.17	2,63,561.00	-	9,00,00,365.34	1,00,800.00	9,90,871.32
B.	<u>BRITISH ASIAN TRUST, LONDON, UK</u>								
1	Promoting Safe mobility and counter trafficking in Jharkhand	-	1,48,227.86	-	1,239.00	-	1,46,984.00	-	2,482.86
	TOTAL (B)	-	19,53,842.35	8,90,22,861.17	2,64,800.00	-	9,01,47,349.34	1,00,800.00	9,93,354.18
	GRAND TOTAL (A+B)	-	85,63,650.09	9,42,53,341.17	3,97,131.00	7,500.00	9,78,12,297.72	1,68,300.00	52,41,024.54



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Notes forming part of Financial Statements**NOTE - 4 : OTHER CURRENT LIABILITIES**

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Statutory Dues Payable				
- Provident Fund Payable	62,603.00	54,032.00	1,41,644.00	1,26,407.00
- ESIC Payable	-	-	12,913.00	12,059.00
- Professional Tax Payable	1,500.00	1,200.00	3,225.00	3,225.00
- TDS Payable	3,000.00	5,697.00	7,644.00	31,401.00
Other Payables				
- Audit Fees Payable	-	7,500.00	-	1,30,000.00
- Payable to Staff Welfare Fund	10,252.00	4,400.00	-	-
- Staff Medical Insurance	-	-	32,855.00	-
- Outstanding Salary - Adline Hansda	-	-	16,853.00	-
TOTAL	77,355.00	72,829.00	2,15,134.00	3,03,092.00



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NOTE - 5 : PROPERTY, PLANT & EQUIPMENT

INDIAN CONTRIBUTION

Particulars	Rate of Dep.	GROSS BLOCK				DEPRECIATION FOR THE YEAR				NET BLOCK			
		Cost as on 01.04.2024	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Charged to Capital Reserve	Total as on 31.03.2025	As on 01.04.2024	For the year	On Sales	Charged to Capital Reserve	As on 31.03.2025	As on 31.03.2024
Furniture & Fixtures	10%	43,710.87	-	-	-	-	43,710.87	4,371.10	3,934.00	-	-	8,305.10	39,339.77
Almirah	10%	3,054.70	-	-	-	-	3,054.70	458.20	260.00	-	-	718.20	2,596.50
Motor Cycle	15%	20,436.90	-	-	-	-	20,436.90	3,065.54	-	-	3,065.54	-	17,371.36
Sewing Machine	15%	551.02	-	-	-	-	551.02	82.65	-	-	82.65	-	468.37
Utensils	15%	209.41	-	-	-	-	209.41	31.41	-	-	31.41	-	178.00
Bicycle	15%	3,396.31	-	-	-	-	3,396.31	509.45	-	-	509.45	-	2,886.86
Projector - APPI	15%	-	32,000.00	-	-	-	32,000.00	-	4,800.00	-	-	4,800.00	27,200.00
Laptop - APP	40%	-	35,500.00	-	-	-	35,500.00	-	14,200.00	-	-	14,200.00	21,300.00
Computer & Laptop	40%	59,269.20	-	-	-	-	59,269.20	23,707.68	14,225.00	-	-	37,932.68	21,336.52
Printer & Accessories	40%	12,000.00	-	-	-	-	12,000.00	4,800.00	2,880.00	-	-	7,680.00	7,200.00
CURRENT YEAR (A)		1,42,628.41	67,500.00	-	-	-	1,85,534.77	37,026.03	40,299.00	-	3,689.05	73,635.98	1,11,898.79
PREVIOUS YEAR (A)		-	-	-	-	-	1,42,628.41	-	37,026.03	-	-	37,026.03	1,05,602.38



LAHANTI
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 DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

NOTE - 5 : PROPERTY, PLANT & EQUIPMENT

FOREIGN CONTRIBUTION

Particulars	Rate of Dep.	GROSS BLOCK				DEPRECIATION FOR THE YEAR				NET BLOCK			
		Cost as on 01.04.2024	Additions more than 180 days	Additions less than 180 days	Deductions during the year	Charged to Capital Reserve	Total as on 31.03.2025	As on 01.04.2024	For the year	On Sales	Charged to Capital Reserve	As on 31.03.2025	As on 31.03.2024
Furniture & Fixtures	10%	1,20,694.00	-	15,000.00	-	-	1,35,694.00	24,762.00	10,343.00	-	-	35,105.00	95,932.00
Water Purifier	15%	33,000.00	16,800.00	-	-	-	49,800.00	8,945.00	6,128.00	-	-	15,073.00	24,055.00
Air Conditioner	15%	2,28,520.00	-	-	-	-	2,28,520.00	47,525.00	27,149.00	-	-	74,674.00	1,80,995.00
Inventor & Accessories	15%	1,07,900.00	-	-	-	-	1,07,900.00	29,240.00	11,799.00	-	-	41,039.00	78,660.00
Projector	15%	-	-	32,500.00	-	-	32,500.00	-	2,438.00	-	-	2,438.00	-
Computer & Accessories	40%	3,03,700.00	-	-	-	-	3,03,700.00	2,25,376.00	31,330.00	-	-	2,56,706.00	78,324.00
Printer and Scanner	40%	81,000.00	-	-	-	-	81,000.00	63,504.00	6,998.00	-	-	70,502.00	17,496.00
Laptops	40%	1,81,700.00	36,500.00	-	-	-	2,18,200.00	1,32,625.00	34,230.00	-	-	1,66,855.00	49,075.00
Tablet - Samsung	40%	1,24,800.00	-	-	-	-	1,24,800.00	49,920.00	29,952.00	-	-	79,872.00	74,880.00
Tablet - Lenovo	40%	1,28,800.00	-	-	-	-	1,28,800.00	66,976.00	24,730.00	-	-	91,706.00	61,824.00
CURRENT YEAR (B)		13,10,114.00	53,300.00	47,500.00	-	-	14,10,914.00	6,48,873.00	1,85,097.00	-	-	8,33,970.00	6,61,241.00
PREVIOUS YEAR (B)		-	1,24,800.00	-	-	-	9,01,976.00	2,40,735.00	2,40,735.00	-	-	2,40,735.00	6,61,241.00
GRAND TOTAL [A+B]		14,52,742.41	1,20,800.00	47,500.00	-	-	15,96,448.77	6,85,899.03	2,25,396.00	-	-	9,07,605.98	7,66,843.38
PREVIOUS YEAR [A+B]		-	1,24,800.00	-	-	-	10,44,604.41	-	2,77,761.03	-	-	2,77,761.03	7,66,843.38



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Notes forming part of Financial Statements**NOTE - 6 : CASH AND BANK BALANCES**

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Cash and Cash Equivalents				
Balance with Banks				
IC Bank Accounts				
State Bank of India, Court Compound Br. - SB A/c No. 41275470749	42,90,759.62	65,03,818.00	-	-
State Bank of India, Dudhani Br. (SWF) - SB A/c No. 30920376644	1,69,523.46	66,330.46	-	-
FCRA Designated Main Bank Account				
State Bank of India, New Delhi Br. - SB A/c No. 40184176601	-	-	1,22,307.91	1,02,539.34
Another FCRA Account				
State Bank of India, Dumka Br. - SB A/c No. 41957562955	-	-	9,18,270.41	18,40,741.15
Utilization Accounts				
State Bank of India, Dumka Br. - SB A/c No. 40741413315	-	-	1.00	-
Indian Bank, Dumka Br. - SB A/c No. 50502751284	-	-	2,482.86	1,47,987.86
Cash on Hand (as certified by the management)	-	-	-	-
TOTAL	44,60,283.08	65,70,148.46	10,43,062.18	20,91,268.35

NOTE - 7 : SHORT TERM LOANS AND ADVANCES

Particulars	IC Account		FC Account	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Other loans and advances				
Advance to Staff	75,670.00	2,37,010.00	-	-
Advance to Raj Kumar	-	-	18,070.00	18,070.00
Advance to Staff (Project Purpose)	-	-	1,023.00	1,263.00
TOTAL	75,670.00	2,37,010.00	19,093.00	19,333.00



Notes forming part of Financial Statements

NOTE - 8 : DONATIONS AND CONTRIBUTIONS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Contributions and Donations received from:				
Azim Premji Philanthropic Initiatives - APPI - towards Strengthening of Gram Sabha to Ensure Forest Right and other Social Welfare Entitlement Schemes	49,60,000.00	45,41,000.00	-	-
Azim Premji Foundation, Fellowship - APF - towards Fellowship Programme on Constitutional Values	-	41,64,000.00	-	-
Azim Premji University - APU - towards Training of GP Facilitors and Community Leaders	2,70,480.00	-	-	-
Unbound, Kanas City, USA - towards Child and Ageing Sponsorship Programme	-	-	8,90,22,861.17	7,98,42,713.22
British Asian Trust, London (UK) - towards Promoting Safe mobility and counter trafficking in Jharkhand	-	-	-	3,09,900.00
TOTAL	52,30,480.00	87,05,000.00	8,90,22,861.17	8,01,52,613.22

NOTE - 9 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest Income				
Azim Premji Philanthropic Initiatives - APPI - Bank Interest	94,366.00	65,748.00	-	-
Azim Premji Foundation, Fellowship - APF - Bank Interest	37,965.00	-	-	-
Unbound, Kanas City, USA - Bank Interest - Unbound	-	-	2,63,561.00	3,25,733.00
British Asian Trust, London (UK) - Bank Interest - BAT	-	-	1,239.00	-
Other Incidental Charitable Income				
- Miscellaneous Income	-	20,000.00	-	-
- Reversal of Services Charges / Audit Fees	7,500.00	11,100.00	-	-
- Membership Fees	-	1,200.00	-	-
TOTAL	1,39,831.00	98,048.00	2,64,800.00	3,25,733.00



Notes forming part of Financial Statements

NOTE - 10 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
PROJECT EXPENSES				
A) Strengthening of Gram Sabha to Ensure Forest Right and other Social Welfare Entitlement Schemes - APPI				
Project Activity Cost				
- Village Entry Point Activity	35,708.00	19,000.00	-	-
- Share of Traditional PVTG Knowledge and Best Practice	40,552.00	1,20,796.00	-	-
- Celebration of Special Day	17,448.00	50,244.00	-	-
- Emergency Support to PVTG Families	16,500.00	31,500.00	-	-
- Programme Orientation Cum Staff Training on SSS	2,250.00	14,007.00	-	-
- Programme Orientation Cum Staff Training on FRA, CFR & IF	-	55,436.00	-	-
- Programme Orientation Cum Staff Training on PESA, PRI & GS	-	13,938.00	-	-
- Cadre Training for Demand Generation (SSS)	-	20,248.00	-	-
- Exposure Visit	-	31,320.00	-	-
- Follow up Programme Orientation, Staff Training FRA & PESA	-	16,750.00	-	-
- Issued Based Orientation of GP / VH / TL	-	46,195.00	-	-
- Library Tech Training	-	28,880.00	-	-
- Providing IEC and Other Supporting Materials for GS	-	1,34,715.00	-	-
- Promotion of Cultural Activities	-	36,632.00	-	-
- Support for CFR Claim	-	31,528.00	-	-
- Training on PRI Member	-	42,750.00	-	-
Project Personnel Cost				
- Salary to Accountant	2,98,650.00	-	-	-
- Salary to Block Co-Ordinator	4,90,470.00	-	-	-
- Salary to CRP	12,85,271.80	34,24,206.00	-	-
- Salary to MIS Officer	3,60,682.00	-	-	-
- Salary to Panchayat Co-Ordinator	9,96,854.80	-	-	-
- Salary to Project Director	3,46,725.00	-	-	-
- Staff Medical Insurance	19,470.00	9,108.00	-	-
- Gift for Staff	-	16,872.00	-	-
Project Administration Cost				
- Office Rent & Maintenance (Head Office)	63,809.00	99,752.00	-	-
- Field Resource Centre (Office)	69,600.00	78,000.00	-	-
- Printing, Stationery, Computer Running Expenses, Telephone & Electricity	37,889.00	82,461.00	-	-
- Staff Monthly Meeting	18,843.00	31,662.00	-	-
- Bank Charges	975.86	265.50	-	-
- Auditor Travel	3,780.00	-	-	-
- Audit Fee, Legal Advisory Support, Poly Dev.	-	82,134.00	-	-
- Book Purchase for Office use	-	3,200.00	-	-
Travel Related Expenses				
- Community Resource Person Travel	1,51,802.00	-	-	-
- Panchayat Co-ordinator Travel	1,53,130.00	-	-	-
- Project Director Travel	1,31,268.00	26,009.00	-	-
- Block Co-Ordinator Travel	37,698.00	2,759.00	-	-
- Staff Travel	-	3,60,047.00	-	-
- Azim Premji University Training	-	4,183.00	-	-
SUB - TOTAL (A)	45,79,376.46	49,14,597.50	-	-



Notes forming part of Financial Statements

NOTE - 10 : CHARITABLE EXPENSES (Contd....)

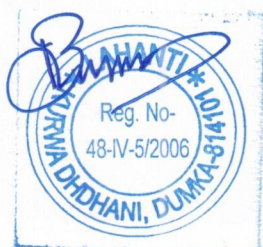
Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
B) Fellowship Program on Constitutional Values - APF				
Project Activity Cost				
- Honorariums / Stipend Fellows	16,16,000.00	-	-	-
- Honorarium to Mentors	3,28,509.44	-	-	-
- Cross Learning Workshop	1,44,804.72	-	-	-
- Fellowship Orientation	1,41,014.72	19,580.00	-	-
- Monthly Review and Planning Meeting	3,970.00	-	-	-
Project Personnel Cost				
- Fellowship Co-ordinator	3,04,455.00	20,345.00	-	-
- Medical Insurance for Fellows and Fellowship Co-Ordinator	62,466.00	-	-	-
- Salary to Accountant	36,000.00	-	-	-
- Fellowship Interview	-	37,087.00	-	-
Project Administration Cost				
- Office Rent, Electricity and Appliances Expenses	24,000.00	-	-	-
- Communication & Stationery	17,188.08	2,069.00	-	-
- Audit Fees	-	7,500.00	-	-
Travel Related Expenses				
- Fellowship Co-ordinator Travel	77,619.00	3,000.00	-	-
- Mentor Travel	59,775.00	-	-	-
SUB - TOTAL (B)	28,15,801.96	89,581.00	-	-
C) Training of GP Facilitators and Community Leaders - APU				
Project Activity Cost				
- Food & Stay - PF & CRP Training	1,90,552.00	-	-	-
- Venue Projector Stationaries Etc...	79,217.96	-	-	-
SUB - TOTAL (C)	2,69,769.96	-	-	-



Notes forming part of Financial Statements

NOTE - 10 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
D) Children and Ageing Sponsorship Programme				
<u>Project Activities Cost</u>				
- Direct Disbursement to Beneficiary	-	-	7,33,65,001.00	6,43,41,854.00
- Direct Supervised Direct Assistance - Education	-	-	8,35,397.00	8,86,616.74
- Supervised Direct Assistance - Help to Family	-	-	8,13,258.00	5,53,228.00
- Community Assistance	-	-	4,16,973.00	-
- Doctor's Visit	-	-	1,12,500.00	34,800.00
- Child Support Meeting	-	-	1,54,522.00	2,20,556.00
- Parents Support Meeting	-	-	1,08,100.00	98,375.00
- Youth Support Meeting	-	-	8,873.00	-
- Talent Enrichment	-	-	19,242.00	18,113.00
- Special Event Gift	-	-	19,244.00	-
- Career Counselling	-	-	-	1,92,815.00
<u>Project Personnel Cost (Admin Staff)</u>				
- Salary (Admin Exp)	-	-	29,11,572.00	27,42,085.00
- Salary (Sponsor Relation)	-	-	7,39,908.00	6,81,924.00
- Additional Month Pay Benefit (Admin Exp)	-	-	2,29,506.00	2,24,626.00
- Additional Month Pay Benefit (Sponsor Relation)	-	-	61,659.00	56,827.00
- Medical Benefit (Admin Exp)	-	-	24,640.00	20,480.00
- Medical Benefit (Sponsor Relation)	-	-	7,000.00	7,000.00
- Uniform Benefit (Admin Exp)	-	-	22,800.00	26,750.00
- Uniform Benefit (Sponsor Relation)	-	-	2,140.00	-
- Staffs Meals / Food Benefit (Admin Exp)	-	-	1,43,520.00	1,54,160.00
- Staffs Meals / Food Benefit (Sponsor Relation)	-	-	34,000.00	34,800.00
- Staff Recreation Benefit (Sponsor Relation)	-	-	3,937.00	-
- Staffs Recreation Benefit (Admin Exp)	-	-	7,875.00	37,800.00
- PF Contribution (Admin Exp)	-	-	3,35,345.00	2,96,280.00
- PF Contribution (Sponsor Relation)	-	-	74,916.00	69,123.00
- Leave Encashment (Admin Exp)	-	-	2,23,832.00	1,74,622.00
- Leave Encashment (Sponsor Relation)	-	-	58,815.00	50,364.00
- ESIC Contribution (Admin Exp)	-	-	22,920.00	29,096.00
- Phone Expenses (Admin Exp)	-	-	28,800.00	32,700.00
- Phone Expenses (Sponsor Relation)	-	-	7,200.00	7,200.00
- Travel Local / Domestic (Admin Exp)	-	-	2,43,352.00	1,82,614.00
- Travel Local / Domestic (Sponsor Relation)	-	-	1,700.00	1,280.00
- Other Benefit (Admin Exp)	-	-	-	1,63,955.00
- Other Benefit (Sponsor Relation)	-	-	-	56,827.00
- Staffs Training / Development	-	-	6,84,208.00	4,31,683.00
<u>Programme Cost</u>				
- Salary to Programme Staff	-	-	45,67,308.00	41,36,108.00
- Additional Month Pay Benefit	-	-	3,80,609.00	3,32,101.00
- Medical Benefit	-	-	55,728.00	48,966.00
- Uniform Benefit	-	-	20,600.00	-
- Staffs Meals / Food Benefit	-	-	3,03,360.00	2,89,680.00
- Staff Recreation Benefit	-	-	35,438.00	-
- PF Contribution	-	-	4,62,456.00	4,17,996.00
- Leave Encashment	-	-	3,97,872.00	3,56,363.00
- ESIC Contribution	-	-	1,02,924.00	85,481.00
- Phone Expenses	-	-	64,800.00	62,400.00
- Travel Local / Domestic (Prog. Adm)	-	-	4,22,878.00	3,98,284.00
- Other Benefit	-	-	16,853.00	3,25,016.00
- Life Insurance Benefit	-	-	-	49,872.00



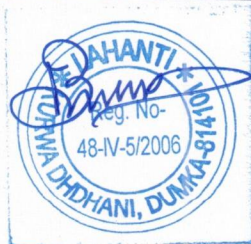
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Notes forming part of Financial Statements

NOTE - 10 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Project Administration Cost				
- Office Rent	-	-	4,00,179.00	3,87,758.00
- Other Office & Admin Expenses	-	-	7,38,070.00	4,03,430.20
- Office Supplies	-	-	40,930.00	60,308.00
- Office Equipment Maintenance	-	-	35,310.00	38,654.00
- Building / Ground Maintenance Repairs	-	-	14,281.00	9,682.00
- Minor Equipment	-	-	33,622.00	54,383.00
- Audit Fees	-	-	5,500.00	1,52,800.00
- Bank Charges	-	-	20,914.32	63,428.68
- Printing for Child & Family Programme	-	-	18,426.00	33,644.00
- Child File / Documentation	-	-	9,240.00	6,272.00
- Printing Expenses	-	-	5,850.00	29,160.00
- Email / Internet Expenses	-	-	20,755.02	24,528.64
- Conference Expenses	-	-	38,885.00	35,061.00
- Hired Transportation Charges	-	-	-	4,174.00
- Translation Fees	-	-	1,780.00	1,830.00
- Postage	-	-	630.00	364.00
- Professional Fees	-	-	-	1,10,000.00
- Utilities	-	-	62,412.00	49,932.00
SUB - TOTAL (D)	-	-	9,00,00,365.34	7,97,96,230.26
E) Promoting Safe mobility and counter trafficking in Jharkhand				
Project Activities				
- District Level Training / Workshop	-	-	11,632.00	51,196.00
- Block Level Training / Workshop	-	-	12,300.00	23,000.00
- Panchayat Level Workshop	-	-	6,200.00	45,240.00
- Village Level Training at Migrant Forum	-	-	16,408.00	35,000.00
- Travel for Programme Implementation	-	-	14,567.00	19,378.00
- Case Work (Legal / Medical)	-	-	11,500.00	-
- Exchange Visit Within the Network	-	-	6,000.00	-
Project Personnel Cost				
- Community Mobilizer	-	-	60,000.00	1,10,759.00
Project Administration Cost				
- Office Expenses	-	-	5,971.00	19,875.00
- Audit Fees	-	-	2,400.00	2,000.00
- Bank Charges	-	-	6.00	-
SUB - TOTAL (E)	-	-	1,46,984.00	3,06,448.00
GRAND TOTAL (A+B+C+D+E)	76,64,948.38	50,04,178.50	9,01,47,349.34	8,01,02,678.26



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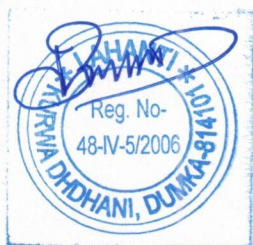
Notes forming part of Financial Statements

NOTE - 11 : OTHER INCOME

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest Income				
Azim Premji Philanthropic Initiatives - APPI				
- Bank Interest	94,366.00	65,748.00	-	-
Azim Premji Foundation, Fellowship - APF				
- Bank Interest	37,965.00	-	-	-
Unbound, Kanas City, USA				
- Bank Interest - Unbound	-	-	2,63,561.00	3,25,733.00
British Asian Trust, London (UK)				
- Bank Interest - BAT	-	-	1,239.00	-
Other Incidental Charitable Income				
- Miscellaneous Income	-	20,000.00	-	-
- Reversal of Services Charges / Audit Fees	-	11,100.00	-	-
- Membership Fees	-	1,200.00	-	-
TOTAL	1,32,331.00	98,048.00	2,64,800.00	3,25,733.00

NOTE - 12 : SUNDRY RECEIPTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Recoveries from Staff				
- towards Staff Welfare Fund	1,69,558.00	-	-	-
- towards Advances - SWF	2,81,640.00	-	-	-
- towards Advances - Project Work	50,427.36	-	-	-
- towards gifts	5,852.00	-	-	-
Other Receipts				
- Transportation Charge received from Goonj	30,000.00	-	-	-
- Bank Interest - SWF	2,178.00	-	-	-
- Membership Fees - SWF	1,400.00	-	-	-
Adjustment of Advances				
- against Project Expenses	1,08,734.00	-	-	-
- against Statutory Dues	8,602.00	-	-	-
Adjustment of advance against TDS payment	-	-	240.00	-
TOTAL	6,58,391.36	-	240.00	-



LAHANTI

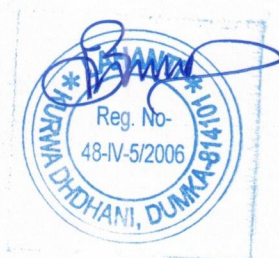
(A Charitable Trust registered under Indian Trust Act, 1882 vide Reg. No. 48IV5/2006)

DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes forming part of Financial Statements

NOTE - 13 : STATUTORY DEDUCTIONS / REFUNDS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Provident Fund Deducted	7,17,246.00	-	16,62,770.00	15,36,645.00
ESIC Deducted	-	-	1,54,956.00	1,41,113.00
Professional Tax Deducted	4,050.00	-	10,500.00	11,100.00
TDS Deducted	42,155.00	-	1,35,173.00	1,35,127.00
TOTAL	7,63,451.00	-	19,63,399.00	18,23,985.00



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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
PROJECT EXPENSES				
A) Strengthening of Gram Sabha to Ensure Forest Right and other Social Welfare Entitlement Schemes - APPI				
Project Activity Cost				
- Village Entry Point Activity	35,708.00	19,000.00	-	-
- Share of Traditional PVTG Knowledge and Best Practice	40,552.00	1,20,796.00	-	-
- Celebration of Special Day	17,448.00	50,244.00	-	-
- Emergency Support to PVTG Families	16,500.00	31,500.00	-	-
- Programme Orient Cum Staff Training on SSS	2,250.00	-	-	-
- Programme Orient Cum Staff Training on FRA, CFR & IF	-	69,857.00	-	-
- Cadre Training for Demand Generation (SSS)	-	20,248.00	-	-
- Exposure Visit	-	31,320.00	-	-
- Follow up Programme Orient, Staff Train FRA & PESA	-	16,750.00	-	-
- Issued Based Orientation of GP / VH / TL	-	33,385.00	-	-
- Library Tech Training	-	28,880.00	-	-
- Providing IEC and Other Supporting Materials for GS	-	1,48,653.00	-	-
- Promotion Cultural Activities	-	36,632.00	-	-
- Support for CFR Claim	-	31,528.00	-	-
- Training on PRI Member	-	55,560.00	-	-
Project Personnel Cost				
- Salary to Accountant	2,83,000.00	-	-	-
- Salary to Block Co-Ordinator	4,85,270.00	-	-	-
- Salary to CRP	12,76,381.80	28,13,197.00	-	-
- Salary to MIS Officer	3,53,822.00	-	-	-
- Salary to Panchayat Co-Ordinator	9,89,494.80	-	-	-
- Salary to Project Director	3,46,625.00	-	-	-
- Staff Medical Insurance	19,470.00	9,108.00	-	-
- Gift for Staff Cloth	-	16,872.00	-	-
Project Administration Cost				
- Office Rent & Maintenance (Head Office)	63,809.00	99,752.00	-	-
- Field Resource Centre (Office)	69,600.00	78,000.00	-	-
- Printing, Stationery, Computer Running Expenses, Telephone & Electricity	37,889.00	82,461.00	-	-
- Staff Monthly Meeting	18,843.00	31,662.00	-	-
- Bank Charges	975.86	265.50	-	-
- Auditor Travel	3,780.00	-	-	-
- Audit Fee, Legal Advisory Support, Poly Dev.	-	99,134.00	-	-
- Book Purchase for Office use	-	3,200.00	-	-
Travel Related Expenses				
- Community Resource Person Travel	1,51,802.00	-	-	-
- Panchayat Co-Ordinator Travel	1,53,130.00	-	-	-
- Project Director Travel	1,15,145.00	26,009.00	-	-
- Block Co-Ordinator Travel	37,698.00	2,759.00	-	-
- Staff Travel	-	3,60,047.00	-	-
- Azim Premji University Training	-	4,183.00	-	-
Non Current Expenditure				
- Projector & Accessories	32,000.00	-	-	-
SUB - TOTAL (A)	45,51,193.46	43,21,002.50	-	-



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Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
B) Fellowship Program on Constitutional Values - APF				
Project Activity Cost				
- Honorariums / Stipend Fellows	16,16,000.00	-	-	-
- Honorarium to Mentors	3,28,509.44	-	-	-
- Cross Learning Workshop	1,44,804.72	-	-	-
- Medical Insurance for Fellows and Fellowship Co-Ordinator	62,466.00	-	-	-
- Fellowship Orientation	1,41,014.72	19,580.00	-	-
- Monthly Review and Planning Meeting	3,970.00	-	-	-
Project Personnel Cost				
- Fellowship Co-Ordinator	3,00,000.00	20,345.00	-	-
- Salary to Accountant	36,000.00	-	-	-
- Fellowship Interview	-	37,087.00	-	-
Project Administration Cost				
- Office Rent, Electricity and Appliances Expenses	24,000.00	-	-	-
- Communication & Stationery	17,188.08	2,069.00	-	-
- Audit Fees	-	-	-	-
Travel Related Expenses				
- Fellowship Co-Ordinator Travel	77,619.00	3,000.00	-	-
- Mentor Travel	59,775.00	-	-	-
Non Current Expenditure				
- Laptop	35,500.00	-	-	-
SUB - TOTAL (B)	28,46,846.96	82,081.00	-	-
C) Training of GP Facilitators and Community Leaders - APU				
Project Activity Cost				
- Food & Stay - PF & CRP Training EXP-PF & CRP	1,90,552.00	-	-	-
- Venue Projector Stationeries Etc EXP-PF & CRP	79,217.96	-	-	-
SUB - TOTAL (C)	2,69,769.96	-	-	-
D) Children and Ageing Sponsorship Programme				
Project Activities				
- Direct Disbursement to Beneficiary	-	-	7,33,65,001.00	6,43,41,854.00
- Direct Supervised Direct Assistance - Education	-	-	8,35,397.00	8,86,616.74
- Supervised Direct Assistance - Help to Family	-	-	8,13,258.00	5,53,228.00
- Community Assistance	-	-	4,16,973.00	-
- Doctor's Visit	-	-	1,12,500.00	34,800.00
- Child Support Meeting	-	-	1,54,522.00	2,20,556.00
- Parents Support Meeting	-	-	1,08,100.00	98,375.00
- Youth Support Meeting	-	-	8,873.00	-
- Talent Enrichment	-	-	19,242.00	18,113.00
- Special Event Gift	-	-	19,244.00	-
- Career Counselling	-	-	-	1,92,815.00



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Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Project Personnel Cost				
- Salary (Admin Exp)	-	-	29,11,572.00	27,42,085.00
- Salary (Sponsor Relation)	-	-	7,39,908.00	6,81,924.00
- Additional Month Pay Benefit (Admin Exp)	-	-	2,29,506.00	2,24,626.00
- Additional Month Pay Benefit (Sponsor Relation)	-	-	61,659.00	56,827.00
- Medical Benefit (Admin Exp)	-	-	24,640.00	20,480.00
- Medical Benefit (Sponsor Relation)	-	-	7,000.00	7,000.00
- Uniform Benefit (Admin Exp)	-	-	22,800.00	26,750.00
- Uniform Benefit (Sponsor Relation)	-	-	2,140.00	-
- Staffs Meals / Food Benefit (Admin Exp)	-	-	1,43,520.00	1,54,160.00
- Staffs Meals / Food Benefit (Sponsor Relation)	-	-	34,000.00	34,800.00
- Staff Recreation Benefit (Sponsor Relation)	-	-	3,937.00	-
- Staffs Recreation Benefit (Admin Exp)	-	-	7,875.00	37,800.00
- PF Contribution (Admin Exp)	-	-	3,35,345.00	2,96,280.00
- PF Contribution (Sponsor Relation)	-	-	74,916.00	69,123.00
- Leave Encashment (Admin Exp)	-	-	2,23,832.00	1,74,622.00
- Leave Encashment (Sponsor Relation)	-	-	58,815.00	50,364.00
- ESIC Contribution (Admin Exp)	-	-	22,920.00	29,096.00
- Phone Expenses (Admin Exp)	-	-	28,800.00	32,700.00
- Phone Expenses (Sponsor Relation)	-	-	7,200.00	7,200.00
- Travel Local / Domestic (Admin Exp)	-	-	2,43,352.00	1,82,614.00
- Travel Local / Domestic (Sponsor Relation)	-	-	1,700.00	1,280.00
- Other Benefit (Admin Exp)	-	-	-	1,63,955.00
- Other Benefit (Sponsor Relation)	-	-	-	56,827.00
- Staffs Training / Development	-	-	6,84,208.00	4,31,683.00
Programme Administration Cost				
- Salary (Programme Admin)	-	-	45,67,308.00	41,36,108.00
- Additional Month Pay Benefit (Prog. Admin)	-	-	3,80,609.00	3,32,101.00
- Medical Benefit (Prog. Admin)	-	-	55,728.00	48,966.00
- Uniform Benefit (Prog. Admin)	-	-	20,600.00	-
- Staffs Meals / Food Benefit (Prog. Admin)	-	-	3,03,360.00	2,89,680.00
- Staff Recreation Benefit (Prog. Admin)	-	-	35,438.00	-
- PF Contribution (Prog. Admin)	-	-	4,62,456.00	4,17,996.00
- Leave Encashment (Prog. Admin)	-	-	3,65,017.00	3,56,363.00
- ESIC Contribution (Prog. Admin)	-	-	1,02,924.00	85,481.00
- Phone Expenses (Prog. Admin)	-	-	64,800.00	62,400.00
- Travel Local / Domestic (Prog. Adm)	-	-	4,22,878.00	3,98,284.00
- Life Insurance Benefit	-	-	-	49,872.00
- Other Benefit	-	-	-	3,25,016.00
Project Administration Cost				
- Office Rent	-	-	4,00,179.00	3,87,758.00
- Other Office & Admin Expenses	-	-	7,38,070.00	4,03,430.20
- Office Supplies	-	-	40,930.00	60,308.00
- Office Equipment Maintenance	-	-	35,310.00	38,654.00
- Building / Ground Maintenance Repairs	-	-	14,281.00	9,682.00
- Minor Equipment	-	-	33,622.00	54,383.00
- Audit Fees	-	-	5,500.00	1,47,800.00
- Bank Charges	-	-	20,914.32	63,428.68
- Printing for Child & Family Programme	-	-	18,426.00	33,644.00
- Child File / Documentation	-	-	9,240.00	6,272.00
- Printing Expenses	-	-	5,850.00	29,160.00
- Email / Internet Expenses	-	-	20,755.02	24,528.64
- Conference	-	-	38,885.00	35,061.00



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Notes forming part of Financial Statements

NOTE - 14 : CHARITABLE EXPENSES (Contd....)

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
- Hired Transportation Charges	-	-	-	4,174.00
- Translation Fees	-	-	-	1,830.00
- Postage	-	-	1,780.00	364.00
- Professional Fees	-	-	630.00	1,10,000.00
- Utilities	-	-	-	49,932.00
Non Current Expenditure			62,412.00	
- Furniture & Fixture	-	-	31,800.00	-
- Computer & Accessories	-	-	69,000.00	-
SUB - TOTAL (D)	-	-	9,00,51,457.34	7,97,91,230.26
E) Promoting Safe mobility and counter trafficking in Jharkhand				
Project Activities				
- District Level Training / Workshop	-	-	11,632.00	51,196.00
- Block Level Training / Workshop	-	-	12,300.00	23,000.00
- Panchayat Level Workshop	-	-	6,200.00	45,240.00
- Village Level Training at Migrant Forum	-	-	16,408.00	35,000.00
- Travel for Programme Implementation	-	-	14,567.00	19,378.00
- Case Work (Legal / Medical)	-	-	11,500.00	-
- Exchange Visit Within the Network	-	-	6,000.00	-
Project Personnel Cost				
- Community Mobilizer	-	-	60,000.00	1,10,759.00
Project Administration Cost				
- Office Expenses	-	-	5,971.00	19,875.00
- Audit Fees	-	-	2,400.00	2,000.00
- Bank Charges	-	-	6.00	-
SUB - TOTAL (E)	-	-	1,46,984.00	3,06,448.00
GRAND TOTAL (A+B+C+D+E)	76,67,810.38	44,03,083.50	9,01,98,441.34	8,00,97,678.26



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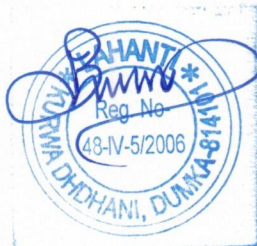
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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes forming part of Financial Statements**NOTE - 15 : SUNDRY PAYMENTS**

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Advance to Staff				
- from Welfare Fund	1,38,500.00	-	-	-
- for Project Work	1,17,381.36	1,09,490.00	-	-
Payment towards Staff Welfare Fund	1,33,498.00	1,65,365.00	-	-
Other Payments				
- Transportation charges incurred for Goonj	20,000.00	-	-	-
- Staff Uniform Expenses - SWF	41,760.00	-	-	-
- Bank Charges - SWF	1,062.00	-	-	-
- Operating Expenses - SWF	16,808.00	-	-	-
Outsnading Expenses Paid				
- Audit Fees	-	-	1,30,000.00	-
- Salary	-	-	-	1,29,977.00
Other loans and advances				
- Advance to Staff - Hemonto Hembrom	-	-	-	240.00
TOTAL	4,69,009.36	2,74,855.00	1,30,000.00	1,30,217.00

NOTE - 16 : STATUTORY PAYMENTS

Particulars	IC Account		FC Account	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Provident Fund Deposited	7,08,675.00	6,03,295.00	16,47,533.00	15,39,623.00
ESIC Deposited	-	-	1,54,102.00	1,42,056.00
Professional Tax Paid	3,750.00	3,000.00	10,500.00	7,875.00
TDS Deposited	45,274.00	4,889.00	1,58,930.00	1,19,669.00
TOTAL	7,57,699.00	6,11,184.00	19,71,065.00	18,09,223.00



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DUDHANI (KURWA), RAGHUNATHGANJ, DUMKA, JHARKHAND - 814101

Notes to financial statement for the year ended 31st March, 2025

17 DISCLOSURES UNDER ACCOUNTING STANDARDS AND NOTES TO ACCOUNTS:

17.1 COMPLIANCES U/S 11 AND 12 OF THE INCOME TAX ACT, 1961

During the reporting year, the Trust has been able to apply more than 85% of the total receipts for the year as computed according to the provisions laid down in Section 11 and 12 of the Income Tax Act, 1961. Thus, its eligible for tax exemption during the financial year 2024-25.

17.2 EMPLOYEE BENEFIT PLANS

a) Defined Contribution Plan:

The organisation makes contributions towards provident fund and employees' state insurance for eligible employees, in accordance with statutory requirements. Under these plans, obligation of the organisation is limited to the amount of contributions made to the fund/authority. Contributions are charged to the Income & Expenditure account in the year in which the relevant services are rendered by employees. The organisation has no further obligations beyond its periodic contributions.

Since the number of employees are above the minimum statutory limit for the purposes of Employee Provident Fund and Employee State Insurance Act, the organization have registered itself under both the relevant Acts. During the year, the organization contributed Rs. 8,72,717/- (Rs. 7,83,399 in FY 2023-24) towards the Employee Provident Fund and Rs. 1,25,844/- (Rs. 1,14,577 in FY 2023-24) towards Employee State Insurance Scheme.

b) Defined benefit plans:

Gratuity is not provided for in the Books of Accounts and it is accounted for as and when paid. However, the impact thereof on surplus or deficit of the Trust is not significant.

17.3 FIXED ASSETS AND DEPRECIATION

The guidance note on financial statements for non-corporate entities has been implemented from FY 24-25, as per which assets need to be disclosed at cost less accumulated depreciation. However, since it was not practically feasible for the organization to derive the cost of each asset since inception, we have considered the Gross WDV of FY 23-24 to be the cost and depreciation of previous year to be the accumulated depreciation till 01.04.24 in case of Indian Contribution Account. But since the actual costs were available for the foreign funded assets, we have considered the original amount and calculated the accumulated depreciation to finally derive and match the WDV of FY 23-24, in case of Foreign Contribution Account

17.4 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification disclosure.

For RADS & CO., Chartered Accountants

[FRN: 320298E]


Kolkata

Ashis Agarwal, Partner

Membership No : 303622

Place: Kolkata

Date: 25th day of August, 2025

