



2022-23

INDEPENDENT AUDITOR'S REPORT

To,
The Members Of
Prerana Bharati

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of PRERANA BHARATI Regd. Off.: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001 which comprise the Balance Sheet as at 31st March, 2023 and the Income & Expenditure and Receipt & Payment Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Board Members are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Organisation in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the organisation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are responsible and prudent; and design, implementation and maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

AUDITORS' RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

S. S. M. Jalan Road, Near IDBI Bank, Castairs Town, Deoghar - 814 112 (Jharkhand)

+91 903 103 1005, 995 569 0129 admin@sgaa.in www.sgaa.in

B.O. : C/o. JANTA BOOT HOUSE, Chowk Bazar, Munger - 811201, Bihar E-mail : gigyasu@sgaa.in Mob. +91 947 262 4218

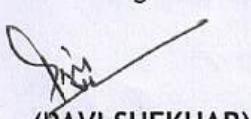


OPINION:

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the Act in the manner so 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, Receipt & Payment Account & Income & Expenditure Account of the state of affairs of the Organisation as at March 31, 2023;

For **SHEKHAR GIGYASU & ASSOCIATES.**
Chartered Accountants
Firm Regn.No.027701C



(RAVI SHEKHAR)
Partner
Membership No.304178



Place: DEOGHAR
Date: 30/07/2023

PRERANA BHARTI

Regd. Off.: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Accounting Year Ended 31st March, 2023

NOTES ON ACCOUNTS

**DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED FOR PREPARATION OF ACCOUNTS;
AS REQUIRED UNDER INCOME TAX ACT, 1961**

a) Method of accounting

The Organisation is maintaining its accounts on Cash basis.

b) Recognition of Income & Expenditure

The Entity follows the mercantile system of accounting and recognizes income & expenditure on Accrual basis.

c) Fixed Assets & Depreciation

Depreciation on tangible fixed Assets has been provided on Written down Value at the rates prescribed under section 32 of income tax act, 1961.

d) Events occurring after Balance sheet date

No significant events which could affect the financial position as on 31/03/2023 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.

e) Prior period & extraordinary items

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.

f) Over all Valuation Policy

The accounts have been prepared on historical cost basis and on going concern presumption.

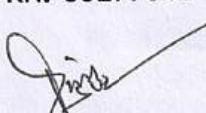
g) Foreign Contribution

Foreign contribution has been received during the year is 16,33,049.06

For Shekhar Gigyasu & Associates.

Chartered Accountants

FRN:-0027701C


(RAVI SHEKHAR)

Partner

Membership No.304178



Place: Deoghar

Date: 30/07/2023



PRERNA BHARTI

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

Balance Sheet As on 31st March 2023

FUND & LIABILITIES	Amount (Rs)	Amount (Rs)	PROPERTIES & ASSETS	Amount (Rs)	Amount (Rs)
GENERAL SECTION:			Fixed Assets		
GENERAL FUND			(As Per Annexure A)		
as per last Account	347,965.43				154,650.00
Add: Excess of Income over expenditure transferred from Income & Exp. A/c	213,187.50	561,152.93			
FOREIGN CONTRIBUTION FUND:		339,271.51	Cash & Bank Balances		
(Refer FCRA Balance Sheet)			Cash at Bank		
Unspent Fund (FCRA)		662,746.06	State Bank of India, Madhupur (A/C No.: 11159081477)	89,319.43	
			Vananchal Gramin Bank, Madhupur (A/C No.: 14080021910)	329,280.00	
Current Liabilities			Cash In Hand	16,113.50	
Audit Fees Payable	22,000.00		(as certified by Chief Functionary)		434,712.93
Exp. Payable	6,210.00		FCRA FUND		
			Cash at Bank		
			State Bank of India, Newdelhi	18,619.84	
			State Bank of India, Madhupur	981,031.67	
			(A/C No.: 11159078124)		
			Cash In Hand	2,366.06	1,002,017.57
		1,591,380.50			
					1,591,380.50

as per report of even date annexed

For SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountants

FRN: 0027701C

(Ravi Shekhar)

Partner

M.No.: 304178



Accountant

For Prerana Bharati

Secretary

Prerana Bharati

Secretary

Place: Deoghar

Date: The 8th day of June 2023

PRERNA BHARTI

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount (Rs)
" FCRA Project Expenses (Refer FCRA Income & Exp. A/c)		10,518,735.80			
" General Fund Expenses			By Donation & Subscription		
Admin. Exp.	43,100.00		Members	16,500.00	
Office Expenses	43,469.00		Public	-	16,500.00
Districti Level Workshop on Domestic Worker	12,600.00		" Bank Interest		8,371.00
Holding Tax	15,335.00		" FCRA Contribution		1,472,709.06
Subscription of Books	5,000.00	119,504.00	" FCRA Savings Bank Interest		160,340.00
Depreciation		18,813.00	" Contribution towards Trainning Hall		128,420.00
Bank Charges		315.50	" Women Membership fees		231,600.00
Travelling Exp.		29,058.00	" Unutilised FCRA Fund for Earlier Year		9,704,466.00
Repair & Maintenance		4,013.00			
Unutilised Expenses of FCRA A/c		662,746.06			
" Excess of Income over Exp. transferred to FCRA A/c		156,033.20			
" Excess of Income over Expenditure transferred to Capital Fund		213,187.50			
		11,722,406.06			11,722,406.06

as per report of even date annexed

For SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountants

FRN: 0027701C

(Ravi Shekhar)

Partner

M.No.: 304178



Accountant

For Prerana Bharati

Secretary

Prerana Bharati
Secretary

Place: Deoghar

Date: The 8th day of June 2023

PRERNA BHARTI

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

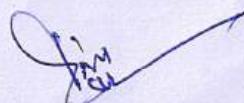
RECEIPT	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
Opening Balances	FCRA Fund Expenses				
Cash In Hand	General Fund Expenses				
FCRA Section	8,996.00		Admin. Exp.	43,100.00	
General Section	738.50	9,734.50	Office Expenses	43,469.00	
Cash at Bank			District Level Workshop on Domestic	12,600.00	
State Bank of India, Madhupur	89,261.93		Holding Tax	15,335.00	
Vananchal Gramin Bank, Madhupur	112,712.00	201,973.93	Subscription of Books	5,000.00	119,504.00
State Bank of India, Madhupur (FC A/c)		7,997,044.31	Bank Charges		315.50
State Bank of India, Newdelhi (FC A/c)		1,881,664.00	Repair & Maintenance		4,013.00
By Donation & Subscription			Travelling Exp.		29,058.00
Members	16,500.00				
Public	-	16,500.00			
" Bank Interest		8,371.00	Cash at Bank		
" FCRA Contribution		1,472,709.06	State Bank of India, Madhupur	89,319.43	
" FCRA Savings Bank Interest		160,340.00	Vananchal Gramin Bank, Madhupur	329,280.00	418,599.43
" Contribution towards Training Hall		128,420.00	State Bank of India, Madhupur (FC Account)		981,031.67
" Women Membership Fees		231,600.00	State Bank of India, Newdelhi (FC A/c)		18,619.84
			Cash In Hand		
			FCRA Section	2,366.06	
			General Section	16,113.50	18,479.56
		12,108,356.80			12,108,356.80

as per report of even date annexed

For SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountants

FRN: 0027701C



(Ravi Shekhar)

Partner

M.No.: 304178



Accountant

For Prerana Bharati
Secretary
Prerana Bharati
Secretary

Place: Deoghar
Date: The 8th day of June 2023

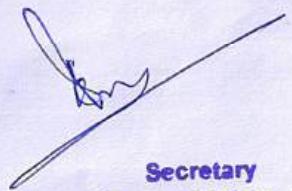
PRERNA BHARTI

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

FIXED ASSETS (Annexure-A)

NAME OF ASSETS	PROJECT	OPENING BALANCE		TOTAL	% DEP. RATE	DEPRECIATION		WDV 31.03.2023
		AS ON 01.04.2022	ADDITION			2022-2023 For the Year		
Building	General Section	137,439.00	-	137,439.00	10.00%	13,744.00	123,695.00	
Machinery	General Section	756.00	-	756.00	15.00%	113.00	643.00	
Electric Equipments	General Section	1,528.00	-	1,528.00	15.00%	229.00	1,299.00	
Vehicle	General Section	7,456.00	-	7,456.00	15.00%	1,118.00	6,338.00	
Generator	General Section	9,896.00	-	9,896.00	15.00%	1,484.00	8,412.00	
Bicycle	General Section	10,297.00	-	10,297.00	10.00%	1,030.00	9,267.00	
Inverter	General Section	3,640.00	-	3,640.00	15.00%	546.00	3,094.00	
Mobile Phone	General Section	630.00	-	630.00	15.00%	95.00	535.00	
	General Section	725.00	-	725.00	40.00%	290.00	435.00	
Computer Peripherals	General Section	1,096.00	-	1,096.00	15.00%	164.00	932.00	
Total		173,463.00	-	173,463.00		18,813.00	154,650.00	



Secretary
Prerana Bharati



PRERNA BHARTI (FCRA SECTION)

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

Balance Sheet As on 31st March 2023

FUND & LIABILITIES	Amount (₹)	Amount (₹)	PROPERTIES & ASSETS	Amount (₹)	Amount (₹)
FOREIGN CONTRIBUTION FUND:					
GENERAL FUND:	183,238.31		Cash & Bank Balances		
Less: Adjustment For Balance Fund of GFF project	-		FCRA FUND		
Add: Excess of Income Over Expenditure	156,033.20	339,271.51	Cash at Bank		
			State Bank of India, Madhupur (A/C No.: 11159078124)	981,031.67	
			State Bank of India, New Delhi	18,619.84	
Current Liabilities			Cash In Hand	2,366.06	1,002,017.57
Unspent Fund		662,746.06			
					1,002,017.57

as per report of even date annexed

For Shekhar Giggas & Associates

Chartered Accountants

FRN:0027701C

(Ravi-Shekhar)

Partner

M.No:304178



Accountant

Treasurer

Place: Deoghar

Date: The 8th day of June 2023

Ravi-Shekhar For Prerna Bharti
Treasurer
Prerna Bharati

Suraj Secretary
Secretary
Prerna Bharati

PRERNA BHARTI (FCRA SECTION)

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Expenses For GFF Fund	966,396.00	<u>Grant & Donations</u>			
" Expenses For ECHIDNA	9,254,161.00	From GFF		1,185,509.06	
" Expenses for JATN	293,872.00	From ECHIDNA		-	
" Bank Charges	4,306.80	From JATN		287,200.00	1,472,709.06
" Unutilised Expenses for GFF	505,128.06	Unutilised Expenses			9,704,466.00
" Unutilised Expenses for JATN	157,618.00	Bank Interest			160,340.00
" Excess of income over Expenses	156,033.20				
	11,337,515.06				11,337,515.06

as per report of even date annexed

For Shekhar Gigyasu & Associates

Chartered Accountants

FRN:0027701C

(Ravi Shekhar)

Partner

M.No:304178



Accountant

Treasurer

Place: Deoghar

Date: The 8th day of June 2023

रवि शेखर

For Prerna Bharti

Treasurer

Prerana Bharati

Secretary

Prerana Bharati

Secretary

PRERNA BHARTI (FCRA SECTION)

Regd. Off.: At: 60, Circular Road, Lalpur, Ranchi, Jharkhand 834001

Working office: College Road, Patharchapti, Madhupur, Distt: Deoghar, Jharkhand 815353

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPT	Amount (₹)	Amount (₹)	PAYMENT	Amount (₹)	Amount (₹)
Opening Balances					
Cash In Hand	8,996.00		Expenses For GFF Fund		966,396.00
State Bank of India, Madhupur A/C No: 11159078124	7,997,044.31		Expenses For ECHIDNA		9,254,161.00
State Bank of India, Newdelhi FC A/c	1,881,664.00	9,887,704.31	Expenses for JATN		293,872.00
Grant & Donations			Bank Charges		4,306.80
From GFF	1,185,509.06				
From ECHIDNA					
From JATN	287,200.00	1,472,709.06			
Bank Interest		160,340.00			
			Closing Balances		
			Cash at Bank		
			State Bank of India, Madhupur A/C No: 1115907812	981,031.67	
			State Bank of India, FCRA A/c	18,619.84	
			Cash In Hand		
			FCRA Section	2,366.06	1,002,017.57
		11,520,753.37			11,520,753.37

as per report of even date annexed

For Shekhar Giggasu & Associates
Chartered Accountants
FRN:0027701C

(Ravi Shekhar)
Partner
M.No:304178



Accountant

Ravi Shekhar
Treasurer
Prerana Bharati
Secretary

Treasurer

Prerana Bharati
Place: Deoghar
Date: The 8th day of June 2023

Secretary