



**Auditor's Report**

We have audited the attached Balance sheet of PRERANA BHARTI for the period ended 31<sup>st</sup> March 2025 and income & expenditure account as well as receipt & payment account for the period ended 31<sup>st</sup> March 2025 and report has been for the reasons enclosed thereto:-

These financial statements are the responsibility of the management of the society. Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test checking 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 audit provides a 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 opinion proper books of accounts as required by law have been kept by the management society.
3. These financial statements are the responsibility of the management society. In our opinion and to the best of our information and according to the explanation given to us give the information required in the manner as required and give a true and fair in conformity with the accounting principles generally accepted in India.
4. In our opinion and to the best of our information and according to the explanations given to us the said account gives a true and fair view.
  - i. In the case of Balance sheet, the state of affairs of the society the period ended 31<sup>st</sup> March 2025 and,
  - ii. In case of income and expenditure account, the excess of expenditure over income for the year ended as on that date and
  - iii. In the case of consolidated receipt and payment, receipt and payment of the year ended on that date.

For Shekhar Gigyasu & Associates  
Chartered Accountants  
FRN: 027701C

*Ravi Shekhar*  
(Ravi Shekhar)  
Partner  
M.No: 304178  
  
Place: Deoghar  
Dated: 04/07/2025



UDIN: 25304178BMGLCA9829



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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 2025

FUND & LIABILITIES	Amount (Rs)	Amount (Rs)	PROPERTIES & ASSETS	Amount (Rs)	Amount (Rs)
<b>GENERAL SECTION:</b>					
<b>GENERAL FUND</b>					
as per last Account	1,36,445.67		<b>Fixed Assets</b> (As Per Annexure A)		1,67,883.00
Add: Excess of Income over expenditure transferred from Income & Exp. A/c	<u>1,99,719.68</u>	<u>3,36,165.35</u>	FD With HDFC		6,78,050.00
Unspent APF Fund			<b>Cash &amp; Bank Balances</b>		
<b>FOREIGN CONTRIBUTION FUND:</b> <i>(Refer FCRA Balance Sheet)</i>			<b>Cash at Bank</b>		
Unspent Fund (FCRA)			State Bank of India, Madhupur (A/C No.: 11159081477)	1,56,473.45	
			Vananchal Gramin Bank, Madhupur (A/C No.: 14080021910)	37,512.40	
			HDFC Bank, Madhupur	804.52	
			Cash In Hand	2,506.50	
			(as certified by Chief Functionary)		
			<b>FCRA FUND</b>		
			<b>Cash at Bank</b>		
			State Bank of India, New Delhi	5,60,972.76	
			State Bank of India, Madhupur	6,53,986.35	
			(A/C No.: 11159078124)		
			Cash In Hand	335.06	12,15,294.17
		<b>22,58,524.04</b>			<b>22,58,524.04</b>

as per report of even date annexed  
For SHEKHAR GIGYASU & ASSOCIATES  
Chartered Accountants  
FRN: 0027701C

For Prerana Bharati

*Ravi Shekhar*  
(Ravi Shekhar)  
Partner  
M.No.: 304178



Accountant

Secretary

Place: Deoghar  
Date: The 4th day of July 2025

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 2025

Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)	Amount (Rs)
" FCRA Project Expenses (Refer FCRA Income & Exp. A/c)		17,08,990.74			
<b>" General Fund Expenses</b>			<b>By Donation &amp; Subscription</b>		
Office Expenses	1,920.00		Members	5,000.00	
Freight Expenses	18,025.00		Board Members	22,000.00	27,000.00
Holding Tax	25,273.00	45,218.00	" Bank Interest		41,708.00
Honorarium		1,27,000.00	" FCRA Contribution		25,14,942.10
Depreciation		34,283.00	" FCRA Savings Bank Interest		33,419.00
Bank Charges		28.32	" Contribution towards Training Hall		6,000.00
Travelling Exp.		1,390.00	" Women Membership fees		45,000.00
<b>" APF Programme Exp.</b>			" Rent received		2,68,000.00
Programme & Activities		1,71,273.00	" Grant From APF		27,87,000.00
Honorarium to Admin Staffs		4,62,000.00			
Honorarium to Prog. Staff		12,04,200.00			
Travel, Boarding & Lodging		98,522.00			
Administration Cost		1,52,203.00			
Bank Charges		16.48			
Unutilised Expenses of FCRA A/c		8,23,445.10			
" Excess of Income over Exp. transferred to FCRA A/c		15,925.26			
" Unutilised Expenses of APF Fund		6,78,854.52			
<b>" Excess of Income over Expenditure transferred to Capital Fund</b>		1,99,719.68			
		57,23,069.10			57,23,069.10

as per report of even date annexed

For SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountants

FRN: 0027701C

Ravi Shekhar



(Ravi Shekhar)

Partner

M.No.: 304178

Accountant

Secretary

Place: Deoghar  
Date: The 4th day of July 2025

For Prerana Bharati

**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 2025**

RECEIPT	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
<b>Opening Balances</b>					
<b>Cash In Hand</b>					17,08,990.74
FCRA Section	3,341.06				
General Section	2,506.50				
<b>Cash at Bank</b>					
State Bank of India, Madhupur	14,398.40				
Vananchal Gramin Bank, Madhupur	5,084.77				
State Bank of India, Madhupur (FC A/c)		19,483.17			
State Bank of India, Newdelhi (FC A/c)		2,06,991.35			
		11,35,333.50			
<b>By Donation &amp; Subscription</b>					
Members	5,000.00				
Public	22,000.00				
" Bank Interest		27,000.00			
" FCRA Contribution		41,708.00			
" FCRA Savings Bank Interest		15,45,200.00			
" Contribution towards Training Hall		33,419.00			
" Women Membership Fees		6,000.00			
" Rent received		45,000.00			
" Grant From APF		2,68,000.00			
		27,87,000.00			
<b>Cash at Hand</b>					
State Bank of India, Madhupur				1,56,473.45	
Vananchal Gramin Bank, Madhupur				37,512.40	
HDFC Bank, Madhupur				804.52	1,94,790.37
State Bank of India, Madhupur (FC Account)					6,53,986.35
State Bank of India, Newdelhi (FC A/c)					5,60,972.76
<b>Cash In Hand</b>					
FCRA Section				335.06	
General Section				2,506.50	2,841.56
<b>as per report of even date annexed</b>		61,20,982.58			61,20,982.58

For SHEKHAR GIGYASU & ASSOCIATES  
Chartered Accountants  
FRN: 0027701C



(Ravi Shekhar)  
Partner  
M.No.: 304178

Accountant

Secretary  
Place: Deoghar  
Date: The 4th day of July 2025

For Prerana Bharati

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			DEPRECIATION		WDV
		AS ON 01.04.2024	ADDITION	TOTAL	DEP. RATE %	For the Year 2024-2025	
Building	General Section	1,11,325.00	-	1,11,325.00	10.00%	11,133.00	1,00,192.00
Machinery	General Section	547.00	-	547.00	15.00%	82.00	465.00
Electric Equipments	General Section	1,104.00	-	1,104.00	15.00%	166.00	938.00
Office Equipment	General Section	4,675.00	-	4,675.00	15.00%	701.00	3,974.00
Vehicle	General Section	5,387.00	-	5,387.00	15.00%	808.00	4,579.00
Generator	General Section	7,150.00	-	7,150.00	15.00%	1,073.00	6,077.00
Bicycle	General Section	8,340.00	-	8,340.00	10.00%	834.00	7,506.00
Inverter	General Section	2,630.00	-	2,630.00	15.00%	395.00	2,235.00
Mobile Phone	General Section	455.00	-	455.00	15.00%	68.00	387.00
Computer	General Section	261.00	39,500.00	39,761.00	40.00%	15,904.00	23,857.00
Computer Peripherals	General Section	792.00	20,000.00	20,792.00	15.00%	3,119.00	17,673.00
<b>Total</b>		<b>1,42,666.00</b>	<b>59,500.00</b>	<b>2,02,166.00</b>		<b>34,283.00</b>	<b>1,67,883.00</b>



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 2025

FUND & LIABILITIES	Amount (₹)	Amount (₹)	PROPERTIES & ASSETS	Amount (₹)	Amount (₹)
<u>FOREIGN CONTRIBUTION FUND:</u>					
<u>GENERAL FUND:</u>	3,75,923.81				
Less: Adjustment For Balance Fund of GFF project	-				
Add: Excess of Income Over Expenditure	15,925.26	3,91,849.07			
			<u>Cash &amp; Bank Balances</u>		
			<u>FCRA FUND</u>		
			<u>Cash at Bank</u>		
			State Bank of India, Madhupur (A/C No.: 11159078124)	6,53,986.35	
			State Bank of India, New Delhi	5,60,972.76	
			Cash In Hand	335.06	12,15,294.17
<u>Current Liabilities</u>					
Unspent Fund		8,23,445.10			
		12,15,294.17			12,15,294.17

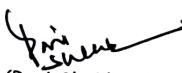
as per report of even date annexed

For Shekhar Goyal & Associates

Chartered Accountants

FRN:0027701C

For Prerna Bharti

  
(Ravi Shekhar)

Partner

M.No:304178



Accountant

Treasurer

Secretary

Place: Deoghar

Date: The 4th day of July 2025

**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 2025**

Expenditure	Amount (₹)	Amount (₹)	Income	Amount (₹)	Amount (₹)
To Expenses For GFF Fund		15,29,169.00	<u>Grant &amp; Donations</u>		
" Expenses for JATN		1,75,765.00	From GFF	23,39,177.10	
" Bank Charges		4,056.74	From JATN	<u>1,75,765.00</u>	25,14,942.10
" Audit Fees			Bank Interest		33,419.00
" Unutilised Expenses for GFF		8,23,445.10			
" Unutilised Expenses for JATN					
" Excess of income over Expenses		15,925.26			
		<b>25,48,361.10</b>			<b>25,48,361.10</b>

as per report of even date annexed

For Shekhar Gigtas & Associates

Chartered Accountants

FRN:0027701C

For Prerna Bharti

(Ravi Shekhar)

Partner

M.No:304178



Accountant

Treasurer

Secretary

Place: Deoghar

Date: The 4th day of July 2025

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 PERIOD ENDED 31ST MARCH 2025

RECEIPT	Amount (₹)	Amount (₹)	PAYMENT	Amount (₹)	Amount (₹)
<u>Opening Balances</u>					
Cash In Hand	3,341.06		Expenses For GFF Fund		15,29,169.00
State Bank of India, Madhupur A/C No: 11159078124	2,06,991.35		Expenses for JATN		1,75,765.00
State Bank of India, Newdelhi FC A/c	11,35,333.50	13,45,665.91	Bank Charges		4,056.74
<u>Grant &amp; Donations</u>					
From GFF					
From JATN	15,45,200.00				
Bank Interest	-	15,45,200.00			
		33,419.00			
<u>Closing Balances</u>					
<u>Cash at Bank</u>					
State Bank of India, Madhupur A/C No: 1115907812			6,53,986.35		
State Bank of India, FCRA A/c			5,60,972.76		
<u>Cash In Hand</u>					
FCRA Section			335.06		
as per report of even date annexed	29,24,284.91			12,15,294.17	
For Shekhar Gigyasu & Associates				29,24,284.91	
Chartered Accountants					
FRN:0027701C					

as per report of even date annexed  
 For Shekhar Gigyasu & Associates  
 Chartered Accountants  
 FRN:0027701C  
 (Ravi Shekhar)  
 Partner  
 M.No:304178



Accountant      Treasurer      Secretary  
 Place: Deoghar  
 Date: The 4th day of July 2025

For Prerna Bharti



**PRERANA BHARTI**

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

**Accounting Year Ended 31<sup>st</sup> March, 2025**

**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 31/03/2025 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 25,48,361.10

For Shekhar Gigyasu & Associates.

Chartered Accountants

FRN:-0027701C

  
(RAVI SHEKHAR)

Partner

Membership No.304178



Place: Deoghar

Date: 04/07/2025