U.NARAIN & CO.
CHARTERED ACCOUNTANTS
RANCHI-KOLKATA -PATNA-HAZARIBAG

SOGANI SADAN, MAIN ROAD
HAZARIBAG, JHARKHAND
PHONE No. 06546 - 223020

INDEPENDENT AUDITOR'S REPORT

To the Members of JAN SAHYOG KENDRA

Report on the Financial Statements

We have audited the accompanying financial statements of JAN SAHYOG KENDRA, AT CHICHIKALAN, P.O.JORDAG, CHURCHU, DIST.HAZARIBAG, JHARKHAND, (FOREIGN FUNDS) which comprise the Balance Sheet as at March 31, 2025 and Income & Expenditure Account and Receipt & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require 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 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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, of the state of affairs of the Society as at March 31, 2025; and

(b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

U. NARAIN & CO. HAZARIBAG CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

We report that:

a. we have obtained all the information & explanations, which to the best of our knowledge & belief were necessary for the purposes of our audit;

b. in our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;

c. the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;

d. in our opinion, the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account comply with the Accounting Standards;

For U.Narain & Co.
Chartered Accountants
Firm's Registration Number: 000935C

Raj Kumar Jain
Partner
Membership Number: 072216
UDIN : 25072216BMJLAL3805

Place: Hazaribag
Date : 31.07.2025

U. NARAIN & CO.
HAZARIBAG
CHARTERED ACCOUNTANTS

JAN SAHYOG KENDRA

AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

FOREIGN FUNDS

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By Program Expenses	
Cash Balance	2068.00	DASRA, USA	850193.00
Bank Balance	707793.26	JDF, USA	151800.00
		PHF, UK-OLD	1823971.00
To Grant in Aid		PHF, UK-NEW	1430303.00
DASRA, USA	1026804.00		
PHF, UK-OLD	1693167.00	By Administrative Expenses	
PHF, UK-NEW	1693167.00	DASRA, USA	84689.58
		JDF, USA	13100.00
To Bank Interest		PHF, UK-OLD	120844.60
DASRA, USA	6677.78	PHF, UK-NEW	130782.00
JDF, USA	5707.54		
PHF, UK-OLD	14771.00	By Capital Expenses	
PHF, UK-NEW	13576.68	DASRA, USA	55912.00
FC-Others	98.00	PHF, UK-OLD	35000.00
To PF Payable		By Others	
DASRA, USA	1800.00	Advance for Expenses	
PHF, UK-OLD	17623.00	DASRA, USA	43365.00
PHF, UK-NEW	21924.00	PF Payable Paid	
		PHF, UK-OLD	17640.00
To Outstanding expenses		PHF, UK-NEW	17623.00
DASRA, USA	88.00	Outstanding Expenses paid	
PHF, UK-OLD	171860.00	PHF, UK-NEW	171860.00
PHF, UK-NEW	100593.00	Advance	
		PHF, UK-NEW	1300.00
To TDS Payable			
PHF, UK-NEW	1980.00	By Closing Balance	
		Cash Balance	50.00
		Bank Balance	531265.08
	5479698.26		5479698.26

PLACE : HAZARIBAG
DATE : 31.07.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

Secretary
JAN SAHYOG KENDRA

JAN SAHYOG KENDRA

AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

FOREIGN FUNDS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME		AMOUNT
To Program Expenses		**By Grant in Aid**		
DASRA, USA	850193.00	DASRA, USA		
JDF, USA	151800.00	By Grant in Aid	1026804.00	
PHF, UK-OLD	1823971.00	Add: Unspent Grant : O.B.	717.80	
PHF, UK-NEW	1430303.00		1027521.80	
		Less : Unspent Grant: C.B.	40.00	1027481.80
To Administrative Expenses:		JDF, USA		
DASRA, USA	84689.58	By Grant in Aid	0.00	
JDF, USA	13100.00	Add: Unspent Grant : O.B.	288547.62	
PHF, UK-OLD	120844.60		288547.62	
PHF, UK-NEW	130782.00	Less : Unspent Grant: C.B.	129355.16	159192.46
		PHF, UK-OLD		
To Depreciation		By Grant in Aid	1693167.00	
DASRA, USA	25502.00	Add: Unspent Grant : O.B.	400288.96	
PHF, UK-NEW	35594.00		2093455.96	
		Less : Unspent Grant: C.B.	0.00	2093455.96
To Excess of Income over expenditure	74579.00	PHF, UK-NEW		
		By Grant in Aid	1693167.00	
		Add: Unspent Grant : O.B.	0.00	
			1693167.00	
		Less : Unspent Grant: C.B.	272770.04	1420396.96
		By Bank Interest		
		DASRA, USA		6677.78
		JDF, USA		5707.54
		PHF, UK-OLD		14771.00
		PHF, UK-NEW		13576.68
		FC-Others		98.00
	4741358.18			4741358.18

PLACE : HAZARIBAG
DATE : 31.07.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 07221[illegible]

Secretary
JAN SAHYOG KENDRA

JAN SAHYOG KENDRA

AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

FOREIGN FUNDS
BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
General Fund			Fixed Assets		
Opening Balance	119193.88		DASRA, USA		
Add : Excess of Income			Inverter & Battery-O.B.	43010.00	
over Expenditure	74579.00	193772.88	Less : Depreciation	6452.00	36558.00
			Computer-O.B.	26400.00	
Current Liabilities			Less : Depreciation	10560.00	15840.00
Unspent Grant			Furniture-O.B.	5985.00	
DASRA, USA	40.00		Addition during the year	9912.00	
JDF, USA	129355.16			15897.00	
PHF, UK-NEW	272770.04	402165.20	Less : Depreciation	1590.00	14307.00
			Generator-Purchased	46000.00	
PF Payable			Less : Depreciation	6900.00	39100.00
DASRA, USA	1800.00		PHF, UK-NEW		
PHF, UK-NEW	21924.00	23724.00	Computer & Printer:		
			Transferred from PHF-OLD	23184.00	
Outstanding expenses			Less : Depreciation	9274.00	13910.00
DASRA, USA	88.00		Laptop		
PHF, UK-NEW	113445.00	113533.00	Transferred from PHF-OLD	65800.00	
			Less : Depreciation	26320.00	39480.00
TDS Payable					
PHF, UK-NEW		1980.00	Current Assets		
			Cash Balance		50.00
			Bank Balance		
			BOI, Pugmil, A/c 486610110000376		3764.88
			SBI, New Delhi-A/c No. 40092299242		527500.20
			Loans & Advances		
			Advance for Expenses		
			DASRA, USA		43365.00
			Advance		
			PHF, UK-NEW		1300.00
		735175.08			735175.08

PLACE : HAZARIBAG
DATE : 31.07.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

Secretary
JAN SAHYOG KENDRA