

**LOHARDAGA GRAM SWARAJYA SANSTHAN**

**(PAN- AAATL2215L)**

**Address: Near Block Office, Main Road  
Lohardaga-835302, Jharkhand.**

**Audit Report – FCRA (Foreign Fund)  
(For the Period 01-04-2024 to 31.03.2025)**



**Auditor:**

**N K V & COMPANY**

***Chartered Accountants***

***5<sup>th</sup> Floor, Park Plaza, Tagore Hill Road,  
Morabadi, Ranchi, Jharkhand - 834008***

***E-Mail-canandkishore91@gmail.com***

**INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
**LOHARDGA GRAM SWARAJYA SANSTHAN**

**Opinion**

We have audited the financial statements of "**LOHARDGA GRAM SWARAJYA SANSTHAN**" (**Foreign Contribution Fund**), Near Block Office, Main Road, Lohardaga, Jharkhand as at 31<sup>st</sup> March 2025 annexed with Receipt & Payment Account, Income & Expenditure Account for the Year ended on date annexed therein.

These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

**Basis of Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the Trust concern in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our responsibilities in accordance with these requirements. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of management and those charged with Governance for the Financial Statement**

Management is responsible for the preparation of financial statements in accordance with Foreign Contribution Regulation Act 2010 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the entity's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the-



Aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain skepticism throughout the audit. We also

1. Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedure responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
2. Obtain an understanding of the internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the internal control of the entity.

### **Auditor Opinion**

As part of our engagement and also as per the books of accounts produced before us for our verification, we report that

1. The Balance Sheet, Income & expenditure account are in agreement with the books of account maintained by the Trust.
2. We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of audit.
3. In our opinion, proper books of account have been kept by the Trust so far as it appears from our examination of books.
4. In our opinion and to the best of our information and according to the explanation given to us, the said accounts give true and fair view:-
  - i. In the Case of the Balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March 2025 and
  - ii. In the Case of Income & Expenditure Account, being deficit for the year ended as on date.


Place: - RANCHI

Date: - 22/09/2025

**For N K V & COMPANY**

Chartered Accountants

FRN No. 0033417C



CA Nandkishore Kumar Vishwakarma

Proprietor

M.No. 450907

UDIN - 25450907BMNXNJ8784



**LOHARDAGA GRAM SWARAJYA SANSTHAN**

NEAR BLOCK OFFICE, MAIN ROAD

LOHARDAGA, JHARKHAND - 835302

**INCOME AND EXPENDITURE ACCOUNT PERTAINING TO FOREIGN FUND FOR THE YEAR ENDED ON 31ST MARCH, 2025**

EXPENDITURE	AMOUNT		INCOME		AMOUNT	
	Rs.	P.	Rs.	P.	Rs.	P.
<b>Tc PROGRAMME EXPENSES</b>						
Empowerment of Community for ensuring quality and relevant primary education in Kisko Block	9,69,244.16					
Career Guidance Session in all Government School of District Lohardaga, Jharkhand	18,48,083.00				28,07,966.00	
Accelerating successful reintegration of survivors of trafficking and exploitation through transforming practices of service providers strengthening resilience of children and young people and fostering community support networks in West Bengal and Jharkhand.	7,49,723.58				5,91,481.00	
RAKSHA ( A digital Solution in the hand of young people facing or at risk of sexual abuse to seek support)	59,265.00					1,55,12,641.00
Acess for Justice Programme	1,01,45,342.47					19,611.00
Rebuild India Programme	6,53,374.86					13,090.00
Depreciation on Fixed Asset						
Excess of Income over Expenditure						
			1,44,25,033.07		10,26,558.00	
			84,055.61			
			10,36,253.32			
			<b>1,55,45,342.00</b>			
						<b>1,55,45,342.00</b>

As per our Report of even date annexed herewith

**For N K V & COMPANY**  
Chartered Accountant  
Firm's Registration no.- 033417C



*(Signature)*

**CA Nandkishore Kumar Vishwakarma**  
Proprietor  
Membership no.-450907  
Date: 22/09/2025



*(Signature)*



**LOHARDAGA GRAM SWARAJYA SANSTHAN**

NEAR BLOCK OFFICE, MAIN ROAD

LOHARDAGA, JHARKHAND - 835302

**SCHEDULE OF FIXED ASSETS AS ON 31ST, MARCH 2025**

PARTICULARS OF ASSETS	Opening W.D.V. as on 01.04.2023		Add		Less Than 6 Month		Add		Total		Less Sales/ Deletion		Total		Rate of Depreciation (In %)		Less Depreciation		Closing W.D.V. as on 31.03.2024		
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
<b>A Furniture &amp; Fixture</b>																					
1 Furniture & Fixture	1,212.08								1,212.08						1,212.08		10%	121.21			1,090.87
<b>B Plant &amp; Machinery</b>																					
1 Motor Cycle	3,990.46								3,990.46						3,990.46		15%	598.57			3,391.89
2 Computer/ Laptop/ Tally Software/Printer	17,049.60								17,049.60						17,049.60		40%	6,819.84			10,229.76
3 Mobile (KSCF) Laptop & Projector (ILP Career Guidance)	3,90,106.65								3,90,106.65						3,90,106.65		15%	58,516.00			3,31,590.65
<b>TOTAL:</b>	45,000.00								45,000.00						45,000.00		40%	18,000.00			27,000.00
	4,57,358.79								4,57,358.79						4,57,358.79			84,055.61			3,73,303.18

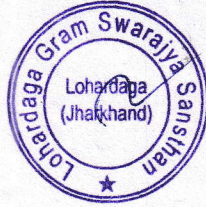


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Schedule 'B' - Forming Part of Balance Sheet as on 31.03.2025

Particulars	Credit
Abhay Albela	2,964.00
Beena Devi	6,000.00
EPF Payble	3,000.00
Ganesh Kumar - DC Gumla	41,000.00
Keshav Kumar Pathak	21,400.00
NKV & Company	31,544.02
Mithilesh Kumar Pandey	28,200.00
Mukesh Sahu	68,472.00
Neha Praween	9,400.00
Rabindra Sharma	25,000.00
Rakesh Akhouri	25,000.00
Sanjay Lakra	8,000.00
Simselisisus Kerketta	3,000.00
Vivek Kumar	6.00
<b>Grand Total</b>	<b>2,72,986.02</b>



# **LOHARDAGA GRAM SWARAJYA SANSTHAN**

**PAN - AAATL2215L**

**Address: Near Block Office, Main Road, Lohardaga-835302.**

## **Significant Accounting Policies & Notes on Accounts for the Year ended on 31.03.2025**

### **1. ACCOUNTING CONCEPTS**

- The Financial statement has been prepared under the historical cost convention in accordance with generally accepted accounting principles.
- The Company generally follows Mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis unless specifically stated otherwise.

### **2. CORPUS**

No Fund has been received during the Year as corpus donation.

### **3. INVESTMENTS**

No Investment were made during the year.

### **4. FIXED ASSETS**

No Fixed Asset addition were made during the year. Fixed Assets has been recorded at cost less depreciation during the year i.e. at WDV. Depreciation has been charged as per rate prescribed by Income Tax Act, 1961.

### **5. CONTINGENT LIABILITIES & ASSETS**

No Provision has been made as contingent liability during the year.

