

LOHARDAGA GRAM SWARAJYA SANSTHAN

(PAN- AAATL2215L)

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

**Audit Report – FCRA (Foreign Fund)
(For the Period 01-04-2023 to 31.03.2024)**



Auditor:

N K V & COMPANY

Chartered Accountants

*5th 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 31st March 2024 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 Indian Trusts Act, 1882 and also 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 these 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 31st March 2024 and
 - ii. In the Case of Income & Expenditure Account, being deficit for the year ended as on date.

Place: - RANCHI

Date: - 12/09/2024

For N K V & COMPANY

Chartered Accountants

FRN No. 0033417C



CA Nandkishore Kumar Ashwarkarma

Proprietor

M.No. 450907

UDIN - 24450907BKDGWZ8377

LOHARDAGA GRAM SWARAJYA SANSTHAN

NEAR BLOCK OFFICE, MAIN ROAD

LOHARDAGA, JHARKHAND - 835302

BALANCE SHEET PERTAINING TO FOREIGN FUND AS ON 31st MARCH, 2024

LIABILITIES	AMOUNT		ASSETS	AMOUNT		AMOUNT
	Rs.	P.		Rs.	P.	
FUND ACCOUNT:			FIXED ASSETS:			
Surplus B/F From Last Year	547,369.55		(As per Schedule 'A' annexed)			457,358.79
Less: Deficit for the year trfd. From Income & Expenditure A/c	<u>351,025.59</u>	196,343.96				
Current Liabilities, Loans & Advances			CURRENT ASSETS, LOANS & ADVANCES:			
Krshi Bihar	19,600.00		Cash in Hand	10,711.40		
Liability Non- FC	7,400.00		Cash at Bank (3374101004591)	270,904.13		
Sundry Creditors	527,320.00		Cash at Bank (39991170667)	13,628.90		
ESIC Payable	750.00		Cash at Bank (60200100002645)	<u>1,830.74</u>		297,075.17
TDS Payable	3,020.00					
		558,090.00				
		<u>754,433.96</u>				<u>754,433.96</u>

As per our report of even date annexed herewith

For N K V & COMPANY

Chartered Accountant

Firm's Registration no.- 033417C

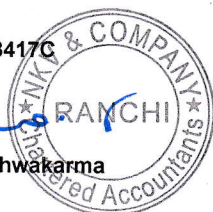


CA Nandkishore Kumar Vishwakarma

Proprietor

Membership no.-450907

Date: 12/09/2024



SECRETARY

LOHARDAGA GRAM SWARAJYA SANSTHAN
NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA-835302 (JHARKHAND)

LOHARDAGA GRAM SWARAJYA SANSTHAN
NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA, JHARKHAND - 835302

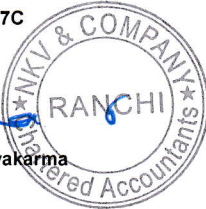
INCOME AND EXPENDITURE ACCOUNT PERTAINING TO FOREIGN FUND FOR THE YEAR ENDED ON 31ST MARCH, 2024

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
Tc PROGRAMME EXPENSES			By Grant Received		
Empowerment of Community for ensuring quality and relevant primary education in Kisko Block	1,569,818.20		" India Literacy Project, USA	3,117,615.00	
Career Guidance Session in all Government School of District Lohardaga, Jharkhand	1,513,650.00		" Terre des hommes Foundation Lausanne (TDH)	883,873.00	
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.	982,948.42		" Kailash Satyarthi Children's Foundation- USA	11,636,783.00	15,638,271.00
RAKSHA (A digital Solution in the hand of young people facing or at risk of sexual abuse to seek support)	107,443.00		" Bank Interest (Saving Bank Account No- 3374101004591)		26,948.00
" Access for Justice Programme	10,706,779.26		" Bank Interest (Utilisation account- 3374101004850)		7,182.00
" POCSO Programme	1,031,740.08	15,912,378.96			
" Depreciation on Fixed Asset		111,047.63	Excess of Income Over Expenditure		351,025.59
		16,023,426.59	Transfer to B/S		
					16,023,426.59

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

As per our Report of even date annexed herewith

CA Nandkishore Kumar Vishwakarma
Proprietor
Membership no.-450907
Date: 12/09/2024



[Signature]
SECRETARY

LOHARDAGA GRAM SWARAJYA SANSTHAN
NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA-835302 (JHARKHAND)

**NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA, JHARKHAND - 835302**

RECEIPT AND PAYMENT ACCOUNT PERTAINING TO FOREIGN FUND FOR THE YEAR ENDED ON 31ST MARCH, 2024

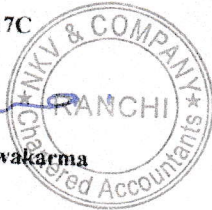
RECEIPT	AMOUNT Rs. P.	AMOUNT Rs. P.	PAYMENT	AMOUNT Rs. P.	AMOUNT Rs. P.
To Cash in Hand	10,711.40				
" Cash at Bank (3374101004591)	266,220.13		By PROGRAMME EXPENSES		
Cash at Bank (39991170667)	290,130.60	567,062.13	" Empowerment of Community for ensuring quality and relevant primary education in Kisko Block	1,579,818.20	
			" Career Guidance Session in all Government School of District Lohardaga, Jharkhand	1,588,650.00	
			" 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.	1,024,128.42	
Grant Received			" RAKSHA (A digital Solution in the hand of young people facing or at risk of sexual abuse to seek support)	107,443.00	
" India Literacy Project, USA.	3,117,615.00		" Access for Justice Programme	10,997,978.26	
" Terre des hommes Foundation Lausanne (TDH)	883,873.00		POCSO Programme	644,370.08	15,942,387.96
" Kailash Satyarthi Children's Foundation- USA	11,636,783.00	15,638,271.00			
" Bank Interest (Saving Bank Account No- 3374101004591)		26,948.00	Closing Balance		
" Bank Interest (Utilization account- 0060200100002645)		7,182.00	" Cash in Hand	10,711.40	
			" Cash at Bank (3374101004591)	270,904.13	
			" Cash at Bank (39991170667)	13,628.90	
			" Cash at Bank (00600100002645)	1,830.74	297,075.17
		16,239,463.13			
					16,239,463.13

As per our Report of even date annexed herewith

For N K V & COMPANY
Chartered Accountant
Firm's Registration no.- 033407C

(Signature)
CA Nandkishore Kumar Vishwakarma

Proprietor
Membership no.-450907
Date: 12/09/2024



(Signature)
SECRETARY

LOHARDAGA GRAM SWARAJYA SANSTHAN
NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA-835302 (JHARKHAND)

LOHARDAGA GRAM SWARAJYA SANSTHAN
NEAR BLOCK OFFICE, MAIN ROAD
LOHARDAGA, JHARKHAND - 835302
SCHEDULE OF FIXED ASSETS AS ON 31ST, MARCH 2024

PARTICULARS OF ASSETS	Opening W.D.V. as on 01.04.2023		Add		Total	Less Sales/ Deletion	Total	Rate of Depreciation (In %)	Less Depreciation	Closing W.D.V. as on 31.03.2024	
	Rs.	P.	More than 6 Month	Less Than 6 Month						Rs.	P.
A Furniture & Fixture											
1 Furniture & Fixture	1,346.75				1,346.75		1,346.75	10%	134.68		1,212.08
B Plant & Machinery											
1 Motor Cycle	4,694.67				4,694.67		4,694.67	15%	704.20		3,990.47
2 Computer/ Laptop/ Tally Softwear/Printer	28,416.00				28,416.00		28,416.00	40%	11,366.40		17,049.60
3 Mobile (KSCF) Laptop & Projector (ILP Career Guidance)			458,949.00		458,949.00		458,949.00	15%	68,842.35		390,106.65
			75,000.00		75,000.00		75,000.00	40%	30,000.00		45,000.00
TOTAL :	34,457.42		533,949.00		568,406.42		568,406.42		111,047.63		457,358.79

GM
SECRETARY
 LOHARDAGA GRAM SWARAJYA SANSTHAN
 NEAR BLOCK OFFICE, MAIN ROAD
 LOHARDAGA-835302 (JHARKHAND)





The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA NANDKISHORE KUMAR VISHWAKARMA (450907)

Last login: 23/09/2024 | 23:40:57

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24450907BKDGWZ8377**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI