

INDEPENDENT AUDITOR'S REPORT

To the Members of PRATIK

Report on the Financial Statements

We have audited the accompanying financial statements of PRATIK, NEAR DURGA MANDAP ADDI BUNGLOW, JHUMRI TELAIYA, KODERMA, JHARKHAND - 825409 which comprise the Balance Sheet as at March 31, 2024 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 Trust 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 Trust as at March 31, 2024; and
- (b) in the case of Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

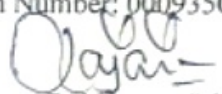


Report on Other Legal and Regulatory Requirements

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 Trust 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 : 24072216BKBQZB3342

Place: Hazaribag
Date : 12.06.2024



PRATIK

NEAR DURGA MANDAP ADDI BUNGLOW, JHUMRI TELAIYA, KODERMA, JHARKHAND-825409

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>PROGRAMME EXPENSES</u>	
Cash in Hand 0.00		By Construction of Pond	255000.00
Cash at Bank 6593.50	6593.50	By Awareness for Youth Development	16100.00
<u>To Grant in Aid from</u>		<u>ADMINISTRATIVE EXPENSES</u>	
Nehru Yuva Kendra	16100.00	By Office Maintenance	4400.00
<u>To Donation</u>	159500.00	By Audit Fees	5900.00
<u>To Donation from Members</u>	100000.00	By Bank Charges	52.57
<u>To Bank Interest</u>	824.00	<u>By Closing Balance</u>	
<u>To Audit Fees Payable</u>	5900.00	Cash in Hand	1000.00
		Cash at Bank	6464.93
	288917.50		7464.93
			288917.50

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>PROGRAMME EXPENSES</u>		By Grant in Aid from	
To Construction of Pond	255000.00	Nehru Yuva Kendra	16100.00
To Awareness for Youth Development	16100.00	By Donation	159500.00
<u>ADMINISTRATIVE EXPENSES</u>		By Donation from Members	100000.00
To Office Maintenance	4400.00	By Bank Interest	824.00
To Audit Fees	5900.00	By Excess of Expenditure over Income	5028.57
To Bank Charges	52.57		
	281452.57		281452.57

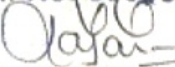
BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND</u>		<u>CURRENT ASSETS</u>	
Opening Balance	6593.50	Cash in Hand	1000.00
Less : Excess of Expenditure over Income	5028.57	<u>Bank Balance</u>	
	1564.93	Union Bank of India	
<u>CURRENT LIABILITIES</u>		(A/c No.365702010103567)	6464.93
Audit Fee Payable	5900.00		7464.93
	7464.93		7464.93

PLACE : HAZARIBAG

DATE : 12.06.2024

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


(Raj Kumar Jain)
Partner
M.No. 072216