

PRATIK

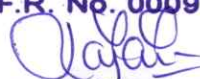
Balance Sheet as at 31.03.2025

		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO Funds</b>			
(a)	Unrestricted Funds	3	7711	1565
(b)	Restricted Funds	3	0	0
			7711	1565
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term borrowings	4	0	0
(b)	Other long-term liabilities	5	0	0
(c)	Long-term provisions	6	0	0
			0	0
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings	4	0	0
(b)	Payables	7	0	0
(c)	Other current liabilities	8	30000	5900
(d)	Short-term provisions	6	0	0
			30000	5900
	<b>Total</b>		<b>37711</b>	<b>7465</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	9	0	0
(ii)	Capital work in progress	9	0	0
(b)	Non-current investments	10	0	0
(c)	Long Term Loans and Advances	11	0	0
(d)	Other non-current assets (specify nature)	12	0	0
			0	0
<b>2</b>	<b>Current assets</b>			
(a)	Current investments	10	0	0
(b)	Inventories			
(c)	Receivables	13	0	0
(d)	Cash and bank balances	14	34631	7465
(e)	Short Term Loans and Advances	11	3080	0
(f)	Other current assets	15	0	0
			37711	7465
	<b>Total</b>		<b>37711</b>	<b>7465</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

PLACE : HAZARIBAG

DATE : 14.06.2025

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



**(Raj Kumar Jain)**  
Partner  
M.No. 072216

PRATIK

Income and Expenditure for the year ended 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	<b>Income</b>							
(a)	Donations and Grants		130000	77438	207438	259500	16100	275600
(b)	Fees from Rendering of Services		0	0	0	0	0	0
(c)	Other Operating Income		0	0	0	0	0	0
II	<b>Other Income</b>	16			313			824
III	<b>Total Income (I+II)</b>				207751			276424
IV	<b>Expenses:</b>							
(a)	Material distributed	17			0			0
(b)	Donations/contributions paid				0			0
(c)	Employee benefits expense	18			0			0
(d)	Finance costs	19			0			0
(e)	Depreciation	20			0			0
(f)	Charitable expenses	21			176150			271100
(g)	Other expenses	22			25455			10353
	<b>Total expenses (IV)</b>				201605			281453
V	<b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>				6146			-5029
VI	<b>Exceptional items</b>				0			0
VII	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>				6146			-5029
VIII	<b>Extraordinary Items</b>				0			0
IX	<b>Excess of Income over Expenditure for the year (VII-VIII)</b>				6146			-5029
	<b>Appropriations transfer to funds, e.g., Building fund</b>				0			0
	<b>Transfer from funds</b>				0			0
	<b>Balance transferred to General Fund</b>				6146			-5029
	The accompanying notes are an integral part of the financial statements							

PLACE : HAZARIBAG

DATE : 14.06.2025

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

  
(Raj Kumar Jain)  
Partner  
M.No. 072216

## 1. Brief about the Entity

Pratik is a non-profit organization registered as a Trust under The Indian Trusts Act, 1882 on 24th May 2022, bearing Registration No. 2022/KOD/2575/BK4/71. The organization is based in Jhumri Telaiya, Koderma, Jharkhand and works with a mission to empower marginalized, tribal and vulnerable communities, especially women and children, through programs focused on education, health, livelihood, governance, and social justice. The trust operates through donations, grants, and other permissible sources of income under applicable laws.

## 2. Significant Accounting Policies

The financial statements of Pratik have been prepared in accordance with generally accepted accounting principles and the applicable provisions under the Income Tax Act, 1961.

### a. Basis of Accounting

The accounts are maintained under the **mercantile system of accounting**, unless otherwise stated.

### b. Revenue Recognition

- **Grants and donations** are recognized on a receipt basis unless they are tied to specific conditions or timelines, in which case they are recognized as income over the period of utilization.
- **Interest income** is recognized on an accrual basis.

### c. Expenditure Recognition

Expenses are recognized on an **accrual basis** and are classified by program activity and administrative overheads, in line with donor and internal reporting requirements.

### d. Fixed Assets and Depreciation

- Fixed assets are stated at **written down value**.
- Depreciation is provided on a **written down value (WDV) method** as per the rates prescribed under the Income Tax Act, 1961.
- Assets purchased from specific grants are disclosed separately, if required by donor agreements

### e. Cash and Bank Balances

Cash and bank balances include cash in hand, balances with banks in current and savings accounts, and fixed deposits.



**PRATIK**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity: Enclosed Separately

Note - 2 Significant Accounting Policies : Enclosed Separately

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Fund	0	0	0	0
2	General Fund	1565	6146	0	7711
3	Designated Fund	0	0	0	0
	<b>TOTAL</b>	<b>1565</b>	<b>6146</b>	<b>0</b>	<b>7711</b>
	<b>Previous Year (PY)</b>	<b>6594</b>	<b>0</b>	<b>5029</b>	<b>1565</b>
					-
(B)	Restricted Funds				-
1	Corpus Fund	0	0	0	0
2	Designated Fund	0	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Previous Year (PY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





PRATIK

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	0	0	0	0
(b)	Loans repayable on demand				
(i)	from banks	0	0	0	0
	Total (A)	0	0	0	0
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	0	0	0	0
(ii)	from other parties	0	0	0	0
(b)	Loans repayable on demand				
(i)	from banks	0	0	0	0
(ii)	from other parties	0	0	0	0
(c)	Loans and advances from related parties	0	0	0	0
(d)	Other loans advances	0	0	0	0
	Total (B)	0	0	0	0
	Total (A) + (B)	0	0	0	0



**PRATIK**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)																	
5	<b>Other long-term liabilities</b>	31 March 2025	31 March 2024																
(a)	Advance from customers	0	0																
(b)	Others (please specify)	0	0																
	<b>Total Other long-term liabilities</b>	0	0																
6	<b>Provisions</b>	<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>31 March 2025</th><th>31 March 2024</th><th>31 March 2025</th><th>31 March 2024</th></tr> <tr> <td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>0</td><td>0</td><td>0</td><td>0</td></tr> </table>		Long term		Short term		31 March 2025	31 March 2024	31 March 2025	31 March 2024	0	0	0	0	0	0	0	0
Long term		Short term																	
31 March 2025	31 March 2024	31 March 2025	31 March 2024																
0	0	0	0																
0	0	0	0																
(a)	Other provisions																		
	<b>Total Provisions</b>																		
7	<b>Payables</b>	31 March 2025	31 March 2024																
(a)	Total outstanding dues of creditors other than micro, small and medium enterprises	0	0																
	<b>Total payables</b>	0	0																
8	<b>Other current liabilities</b>	31 March 2025	31 March 2024																
(a)	Income received in advance	0	0																
(b)	TDS payable	0	0																
(c)	Other payables																		
	Audit Fees	30000	5900																
	<b>Total Other current liabilities</b>	30000	5900																



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Property, Plant and Equipment (owned assets)										(Amount in Rs.)	
Particulars/Assets	TANGIBLE ASSETS									Total	
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)				
WRITTEN DOWN VALUE											
At 1 April 2024	0	0	0	0	0	0	0	0	0	0	
Additions before September	0	0	0	0	0	0	0	0	0	0	
Additions after September	0	0	0	0	0	0	0	0	0	0	
Depreciation	0	0	0	0	0	0	0	0	0	0	
Deductions/ Adjustments	0	0	0	0	0	0	0	0	0	0	
WRITTEN DOWN VALUE											
At 31 March 2025	0	0	0	0	0	0	0	0	0	0	

Capital Work in Progress		31 March 2025	31 March 2024
Opening Balance	0	0	0
Add: Additions during the year	0	0	0
Less: Capitalized during the year	0	0	0
Closing Balance (b)	0	0	0



PRATIK

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Investments - Non Current and Current	As at 31 March 2025		As at 31 March 2024	
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Other Investments</u>				
	Other current and non-current investments		0		0
	<b>Total Investments</b>		0		0
11	Loans and advances (Unsecured)	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Other loans and advances</u>				
(i)	Security Deposits	0	0	0	0
(ii)	Balance with government authorities (TDS)	0	0	3080	0
(iii)	Other advances	0	0	0	0
	<b>Total</b>	0	0	3080	0
12	Other non-current assets	31 March 2025		31 March 2024	
(a)	Security Deposits			0	0
(b)	Prepaid expenses			0	0
(c)	Others (Specify nature)			0	0
	<b>Total other non-current other assets</b>			0	0
13	Receivables	31 March 2025		31 March 2024	
(a)	Donations/ grants receivable			0	0
(b)	Others (specify nature)			0	0
	<b>Total</b>			0	0
14	Cash and Bank Balances	31 March 2025		31 March 2024	
<b>A</b>	<b>Cash and cash equivalents</b>				
(a)	Bank balance			33631	6465
(b)	Cash on hand			1000	1000
	<b>Total</b>			34631	7465
<b>B</b>	<b>Other bank balances</b>				
(a)	Bank Deposits			0	0
	<b>Total other bank balances</b>			0	0
	<b>Total Cash and bank balances</b>			34631	7465
15	Other current assets	31 March 2025		31 March 2024	
(a)				0	0
	<b>Total</b>			0	0





**PRATIK**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
	PARTICULARS	31 March 2025	31 March 2024
16	<b>Other income</b>		
(a)	Interest income	313	824
(b)	Other non-operating income	0	0
	<b>Total other income</b>	<b>313</b>	<b>824</b>
17	<b>Materials distributed</b>		
	<b>Total Materials distributed</b>	<b>0</b>	<b>0</b>
18	<b>Employee benefits expense</b>		
(a)	Salaries, wages, bonus and other allowances	0	0
(b)	Contribution to provident and other funds	0	0
(c)	Staff welfare expenses	0	0
	<b>Total Employee benefits expense</b>	<b>0</b>	<b>0</b>
19	<b>Finance cost</b>		
(a)	Interest expense on bank loan	0	0
(b)	Other borrowing costs	0	0
	<b>Total Finance cost</b>	<b>0</b>	<b>0</b>
20	<b>Depreciation</b>		
(a)	on tangible assets	0	0
	<b>Total Depreciation</b>	<b>0</b>	<b>0</b>
21	<b>Charitable Expenses</b>		
	Construction of Pond	100000	255000
	Awariness Programme	27000	16100
	Programme of Nehru Yuva Kendra	49150	0
	<b>Total Charitable Expenses</b>	<b>176150</b>	<b>271100</b>
22	<b>Other Expenses</b>		
	Audit Fees	24100	5900
	Bank Charges	5	53
	Office Expenses	1350	4400
	<b>Total Other Expenses</b>	<b>25455</b>	<b>10353</b>

