

# **AUDIT REPORT**

## **PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**

TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR,  
MANIPUR – 795134

### **CONSOLIDATED REPORT**

(FOR THE YEAR ENDED 31.03.2025)

#### **RADS & CO.**

CHARTERED ACCOUNTANTS  
SIDDHA GIBSON, 1, GIBSON LANE  
2ND FLOOR, SUITE NO. #214,  
KOLKATA – 700 069

## INDEPENDENT AUDITORS' REPORT

To  
The Members  
People's Resources Development Association

We have audited the attached Consolidated Balance Sheet of **PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**, Tiddim Road, P.O. Iskok, Ward No. 11(LLI) Bishnupur, Manipur - 795134, as at March 31, 2025, the Consolidated Income & Expenditure Account and also the Consolidated Receipts and Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of **PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our report proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information 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 Institution, as at March 31, 2025;
  - b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date; and
  - c) in the case of the Receipts and Payments Account, of the cash flows for the year ended on that date.

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

Ashis Agarwal

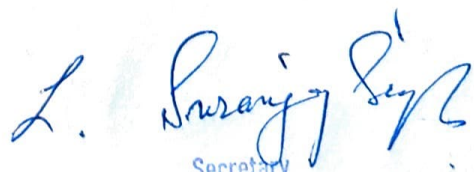
Partner

Membership No. 303622

Place: Kolkata

Date: 29<sup>th</sup> day of September, 2025

UDIN: 25303622BMIBSE8960

  
Secretary  
People's Resource Development Assn.  
Bishnupur



**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
**(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)**  
**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025**

|    | Particulars                                                                    | Note No. | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
|----|--------------------------------------------------------------------------------|----------|---------------------------|---------------------------|
| A. | <b>SOURCES OF FUNDS</b>                                                        |          |                           |                           |
| 1. | <b><u>NPO FUNDS</u></b>                                                        | 3        |                           |                           |
|    | Unrestricted Funds                                                             |          | 20,46,449.68              | 28,38,102.60              |
|    | Restricted Funds                                                               |          | 23,14,271.24              | -                         |
|    |                                                                                |          | <b>43,60,720.92</b>       | <b>28,38,102.60</b>       |
| 2. | <b><u>CURRENT LIABILITIES</u></b>                                              |          |                           |                           |
|    | Short Term Borrowings                                                          | 4        | -                         | 1,96,407.00               |
|    | Other Current Liabilities                                                      | 5        | 21,83,088.90              | 21,66,314.90              |
|    |                                                                                |          | <b>21,83,088.90</b>       | <b>23,62,721.90</b>       |
|    | <b>TOTAL</b>                                                                   |          | <b>65,43,809.82</b>       | <b>52,00,824.50</b>       |
| B. | <b>APPLICATION OF FUNDS</b>                                                    |          |                           |                           |
| 1. | <b><u>NON-CURRENT ASSETS</u></b>                                               |          |                           |                           |
|    | Property, Plant & Equipment                                                    | 6        | 19,92,073.15              | 23,87,565.75              |
|    |                                                                                |          | <b>19,92,073.15</b>       | <b>23,87,565.75</b>       |
| 2. | <b><u>CURRENT ASSETS</u></b>                                                   |          |                           |                           |
|    | Cash and Bank Balances                                                         | 7        | 23,55,317.67              | 6,26,839.75               |
|    | Short-Term Loans and Advances                                                  | 8        | 21,96,419.00              | 21,86,419.00              |
|    |                                                                                |          | <b>45,51,736.67</b>       | <b>28,13,258.75</b>       |
|    | <b>TOTAL</b>                                                                   |          | <b>65,43,809.82</b>       | <b>52,00,824.50</b>       |
|    | <b>Brief about the Entity</b>                                                  | 1        |                           |                           |
|    | <b>Significant Accounting Policies</b>                                         | 2        |                           |                           |
|    | <b>The accompanying notes are an integral part of the financial statements</b> | 20       |                           |                           |

In terms of our report of even date

For RADS & CO.

Chartered Accountants

[FRN: 320298E]

*Ashis Agarwal*  
  
**Ashis Agarwal**  
 Partner

Membership No. 303622

Place: Kolkata

Date: 29th day of September, 2025

UDIN: 25303622BMIBSE8960

*L. Swamy*  
 Secretary  
 People's Resource Development Assn.  
 Bishnupur

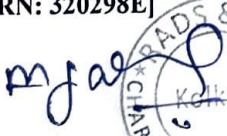
**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)  
**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**Consolidated Statement of Income and Expenditure for the year ended 31st March, 2025**

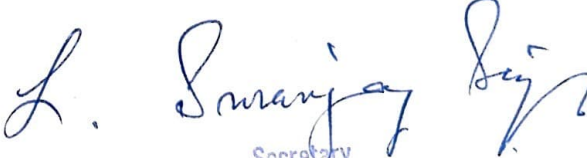
|    | Particulars                                                                | Note No. | For the year ended 31st March, 2025 | For the year ended 31st March, 2024 |
|----|----------------------------------------------------------------------------|----------|-------------------------------------|-------------------------------------|
| 1. | <b>INCOME</b>                                                              |          |                                     |                                     |
|    | Donation & Contributions Received                                          | 9        | 2,19,16,278.42                      | 1,71,00,622.32                      |
|    | Other Income                                                               | 10       | 2,40,155.88                         | 4,72,849.16                         |
|    | <b>Total Income</b>                                                        |          | <b>2,21,56,434.30</b>               | <b>1,75,73,471.48</b>               |
| 2. | <b>EXPENDITURE</b>                                                         |          |                                     |                                     |
|    | Charitable Expenses                                                        | 11       | 1,96,39,381.91                      | 1,66,94,363.03                      |
|    | Employee Benefit Expenses                                                  | 12       | 3,27,139.00                         | 2,14,930.00                         |
|    | Other Expenses                                                             | 13       | 3,35,195.60                         | 7,400.00                            |
|    | Administration Expenses                                                    | 14       | 6,851.27                            | 3,350.33                            |
|    | Depreciation on Fixed Assets                                               |          | 3,24,897.00                         | 3,12,516.00                         |
|    | <b>Total Expenses</b>                                                      |          | <b>2,06,33,464.78</b>               | <b>1,72,32,559.36</b>               |
| 3. | <b>Excess of Income over Expenditure for the year (1-2)</b>                |          | <b>15,22,969.52</b>                 | <b>3,40,912.12</b>                  |
|    | <b>Appropriation transferred to Specific Funds</b>                         |          | 16,91,322.51                        | -                                   |
|    | <b>Balance transferred to General Reserve</b>                              |          | <b>(1,68,352.99)</b>                | <b>3,40,912.12</b>                  |
|    | <b>The accompanying notes are an integral part of financial statements</b> | 20       |                                     |                                     |

In terms of our report of even date

For RADS & CO.  
Chartered Accountants  
[FRN: 320298E]

  
Ashis Agarwal  
Partner  
Membership No. 303622

Place: Kolkata  
Date: 29th day of September, 2025  
UDIN: 25303622BMIBSE8960

  
Secretary  
People's Resource Development Assn.  
Bishnupur

**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**

**(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)**

**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**Consolidated Statement of Receipts and Payments for the year ended 31st March, 2025**

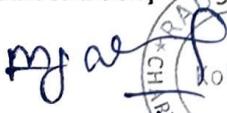
|    | Particulars                                   | Note No. | For the year ended 31st March, 2025 | For the year ended 31st March, 2024 |
|----|-----------------------------------------------|----------|-------------------------------------|-------------------------------------|
| 1. | <b>OPENING CASH AND BANK BALANCES</b>         | 7        |                                     |                                     |
|    | Cash on Hand                                  |          | 36,840.00                           | 12,550.00                           |
|    | Balances with Banks                           |          | 5,89,999.75                         | 4,02,086.63                         |
|    | <b>Total Opening Balance</b>                  |          | <b>6,26,839.75</b>                  | <b>4,14,636.63</b>                  |
| 2. | <b>RECEIPTS</b>                               |          |                                     |                                     |
|    | Donation & Contributions Received             |          | 2,19,16,278.42                      | 1,71,00,622.32                      |
|    | Other Income                                  | 15       | 2,40,352.88                         | 6,31,339.16                         |
|    | Sundry Receipts                               | 16       | -                                   | 3,15,840.00                         |
|    | Statutory Deduction/Refund                    | 17       | 5,86,204.00                         | 3,09,984.00                         |
|    | <b>Total Receipts</b>                         |          | <b>2,27,42,835.30</b>               | <b>1,83,57,785.48</b>               |
| 3. | <b>PAYMENTS</b>                               |          |                                     |                                     |
|    | Charitable Expenses                           |          | 1,96,39,381.91                      | 1,63,22,535.03                      |
|    | Employee Benefit Expenses                     |          | 3,27,139.00                         | 2,14,930.00                         |
|    | Other Expenses                                |          | 2,64,600.00                         | 7,400.00                            |
|    | Administration Expenses                       |          | 7,399.47                            | 3,350.33                            |
|    | Sundry Payments                               | 18       | 2,06,407.00                         | 45,000.00                           |
|    | Statutory Payments                            | 19       | 5,69,430.00                         | 2,98,773.00                         |
|    | Capital Expenditure                           |          | -                                   | 12,53,594.00                        |
|    | <b>Total Payments</b>                         |          | <b>2,10,14,357.38</b>               | <b>1,81,45,582.36</b>               |
| 4. | <b>CLOSING CASH AND BANK BALANCES (1+2-3)</b> | 7        | <b>23,55,317.67</b>                 | <b>6,26,839.75</b>                  |
|    | Cash on Hand                                  |          | 21,530.00                           | 36,840.00                           |
|    | Balances with Banks                           |          | 23,33,787.67                        | 5,89,999.75                         |
|    | <b>Total Closing Balance</b>                  |          | <b>23,55,317.67</b>                 | <b>6,26,839.75</b>                  |

**In terms of our report of even date**

**For RADS & CO.**

**Chartered Accountants**

**[FRN: 320298E]**

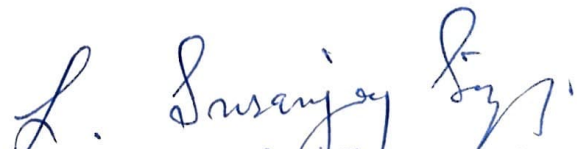
  
  
**Ashis Agarwal**  
**Partner**

**Membership No. 303622**

**Place: Kolkata**

**Date: 29th day of September, 2025**

**UDIN: 25303622BMIBSE8960**

  
**Secretary**  
**People's Resource Development Assn.**  
**Bishnupur**



# **PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**

**(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)**

**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

## **Notes to Financial Statement for the year ended 31st March, 2025**

### **1. BRIEF ABOUT THE ENTITY**

People Resources Development Association ("the Society") was incorporated on 13th day of November, 1988 and is registered as Charitable Society with Registrar of Societies, Manipur vide Registration No. 169 of 1989. The main focus area of the Society is to take up various Educational Development Programme through regular coaching classes, adult literacy programs, non-formal education etc.. . One of its core objects also include to take up youth welfare and social awareness programmes for the welfare of future generations.

The said Society has been also registered under Foreign Contribution Regulation Act (FCRA, 2010) vide Registration No. 194190015 dated 14-01-2022 w.e.f 01-04-2022, having a validity for a period of 5 years. Thus, its eligible to receive foreign contributions under FCRA, 2010.

### **2 SIGNIFICANT ACCOUNTING POLICIES:**

#### **2.1 Basic Preparation of Financial Statements:**

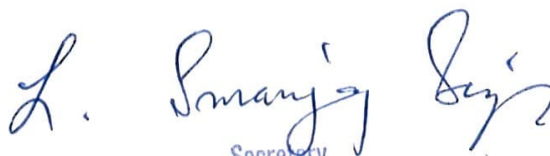
The financial statements of the Society have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply in all material respects. The financial statements have been prepared on cash basis except stated otherwise. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except stated otherwise.

#### **2.2 Use of Accounting Estimates:**

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenditure during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results materialise.

#### **2.3 Current/Non Current Classification**

All assets and liabilities have been classified as current or non-current as per the Society's normal operating cycle. The Society has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

  
Secretary  
People's Resource Development Assn.  
Bishnupur





#### 2.4 a) **Property, Plant and Equipment:**

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. Interest on borrowed funds, if any, used to finance the acquisition of fixed assets, is capitalized up to the date the assets are ready for its intended use. When significant parts of plant and equipment are required to be replaced at intervals, the Society depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in income or expenditure as incurred.

#### b) **Intangible Fixed Assets:**

Intangible assets are carried at cost less accumulated amortization and impairment losses. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

#### 2.5 **Depreciation on Property, Plant and Equipment:**

The Society has adopted the written down value method as per the rates prescribed in the Income Tax Act, 1961 and Income Tax Rules, 1962. Thus, the Fixed Assets are stated at Written Down Value, year on year after the appropriate depreciation is charged every year.

#### 2.6 **Revenue Recognition:**

The unrestricted grant and donations received by the Society are recognized as income in the accounts in the year of receipt. However, the restricted grants and donations received and spent are recognized as income in accounts whereas the unutilized portion of such grants is shown as liability in the books. The Institution follows cash system of accounting and unless specifically stated to be otherwise, the Institution recognise revenue & expenditure on cash basis.

#### 2.7 **Investments:**

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of income and expenditure. The interest thereon however, is also recognized in the statement of income and expenditure as and when received or on accrual, whichever is earlier and sufficient evidence to that effect is available.

  
Secretary  
People's Resource Development Assn.  
Dishnupur



## 2.8 Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, performance incentives, etc., are recognized in the Income & Expenditure Account in the period in which the employee renders related services and measured accordingly.

## 2.9 Taxes on Income:

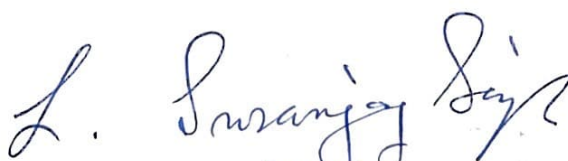
The Society is assessed to Income Tax vide PAN - AAAAP3000G. Being a charitable organization, it has been granted certificate of Registration u/s 12A of the Income Tax Act, 1961 vide Unique Registration No. AAAAP3000G dated 24-09-2021 with effect from AY 2022-2023 (i.e. 01.04.2021) and is valid upto AY 2026-27. Accordingly, the Society is not liable to pay Income Tax under the said Act.

## 2.10 Provisions:

Since cash basis of accounting is being followed, no provisions are usually recognized by the Society. However, if required, a provision shall be recognised when the Society has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

## 2.11 Contingent Liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the society or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. The Society does not recognise the contingent liability but discloses its existence in the financial statements.

  
Secretary  
People's Resource Development Assn.  
Dishnupur





**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
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**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**Notes forming part of Financial Statements**

**NOTE - 3 : NPO FUNDS**

**INDIAN CONTRIBUTION**

| Particulars                         | As at<br>01st April, 2024<br>(Opening Balance) | Funds transferred/<br>received during the<br>year | Funds<br>adjusted/utilized<br>during the year | As at<br>31st March, 2025<br>(Closing Balance) |
|-------------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------------------------|
| <b><u>A. Unrestricted Funds</u></b> |                                                |                                                   |                                               |                                                |
| General Reserve Fund                | 5,29,951.12                                    | 1,40,542.88                                       | 4,532.45                                      | 6,65,961.55                                    |
| <b><u>B. Restricted Funds</u></b>   |                                                |                                                   |                                               |                                                |
| Project Fund                        | -                                              | 3,04,289.45                                       | 3,00,108.20                                   | 4,181.25                                       |
| <b>TOTAL</b>                        | <b>5,29,951.12</b>                             | <b>4,44,832.33</b>                                | <b>3,04,640.65</b>                            | <b>6,70,142.80</b>                             |
| <b>PREVIOUS YEAR</b>                | <b>13,90,761.71</b>                            | <b>(8,60,810.59)</b>                              | <b>-</b>                                      | <b>5,29,951.12</b>                             |

**FOREIGN CONTRIBUTION**

| Particulars                      | As at<br>01st April, 2024<br>(Opening Balance) | Funds transferred/<br>received during the<br>year | Funds<br>adjusted/utilized<br>during the year | As at<br>31st March, 2025<br>(Closing Balance) |
|----------------------------------|------------------------------------------------|---------------------------------------------------|-----------------------------------------------|------------------------------------------------|
| <b><u>Unrestricted Funds</u></b> |                                                |                                                   |                                               |                                                |
| General Reserve Fund             | 23,08,151.48                                   | (3,08,895.87)                                     | 6,18,767.48                                   | 13,80,488.13                                   |
| <b><u>Restricted Funds</u></b>   |                                                |                                                   |                                               |                                                |
| Project Fund                     | -                                              | 2,14,80,985.90                                    | 1,91,70,895.91                                | 23,10,089.99                                   |
| <b>TOTAL</b>                     | <b>23,08,151.48</b>                            | <b>2,11,72,090.03</b>                             | <b>1,97,89,663.39</b>                         | <b>36,90,578.12</b>                            |
| <b>PREVIOUS YEAR</b>             | <b>11,06,428.77</b>                            | <b>12,01,722.71</b>                               | <b>-</b>                                      | <b>23,08,151.48</b>                            |
| <b>GRAND TOTAL (FC+IC)</b>       | <b>28,38,102.60</b>                            | <b>2,16,16,922.36</b>                             | <b>2,00,94,304.04</b>                         | <b>43,60,720.92</b>                            |
| <b>PREVIOUS YEAR</b>             | <b>24,97,190.48</b>                            | <b>3,40,912.12</b>                                | <b>-</b>                                      | <b>28,38,102.60</b>                            |

  
 Secretary  
 People's Resource Development Assn.  
 Bishnupur



**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)  
**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**Notes forming part of Financial Statements**

**NOTE - 4 : SHORT TERM BORROWINGS**

| Particulars                           | IC Account                |                           | FC Account                |                           |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                                       | As at<br>31st March, 2025 | As at<br>31st March, 2024 | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
| Temporary Borrowing from General Fund | -                         | 1,96,407.00               | -                         | -                         |
| <b>TOTAL</b>                          | -                         | <b>1,96,407.00</b>        | -                         | -                         |

**NOTE - 5 : OTHER CURRENT LIABILITIES**

| Particulars                                  | IC Account                |                           | FC Account                |                           |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                                              | As at<br>31st March, 2025 | As at<br>31st March, 2024 | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
| <b><u>Dues to Government Authorities</u></b> |                           |                           |                           |                           |
| <b>Provident Fund payable:</b>               |                           |                           |                           |                           |
| - LRP                                        | 12,343.90                 | 12,343.90                 | -                         | -                         |
| - Improved Ecosystem Governance              | -                         | -                         | 14,400.00                 | -                         |
| - Rebuild India Project                      | -                         | -                         | 7,518.00                  | 12,530.00                 |
| - Capacity Building of CSO for Sustainable   | -                         | -                         | 2,506.00                  | -                         |
| <b>TDS Payable</b>                           | -                         | -                         | 4,880.00                  | -                         |
| <b><u>Other Payables</u></b>                 |                           |                           |                           |                           |
| Expenses Payable - One Stop Centre           | 17,35,400.00              | 17,35,400.00              | -                         | -                         |
| Expenses Payable - Childline Project         | 2,91,228.00               | 2,91,228.00               | -                         | -                         |
| Payable to Suranjoy Singh from:              |                           |                           |                           |                           |
| - Childline Project                          | 11,660.00                 | 1,14,813.00               | -                         | -                         |
| - General Account                            | 1,03,153.00               | -                         | -                         | -                         |
| <b>TOTAL</b>                                 | <b>21,53,784.90</b>       | <b>21,53,784.90</b>       | <b>29,304.00</b>          | <b>12,530.00</b>          |

*L. Suranjoy Singh*  
Secretary  
People's Resource Development Assn.  
Bishnupur





**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**

(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)

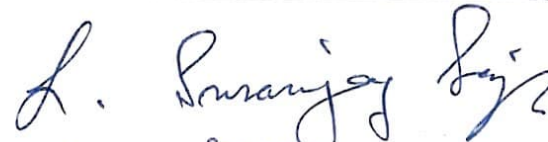
TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLD) BISHNUPUR, MANIPUR - 795134

Notes forming part of Financial Statements

**NOTE - 6 : PROPERTY, PLANT & EQUIPMENT**

**INDIAN CONTRIBUTION ACCOUNT**

| Particulars                                  | Rate of Dep. | GROSS BLOCK           |                              |                              |                            |                        | DEPRECIATION     |              |          |                  | Other Adjustments | NET BLOCK        |                  |
|----------------------------------------------|--------------|-----------------------|------------------------------|------------------------------|----------------------------|------------------------|------------------|--------------|----------|------------------|-------------------|------------------|------------------|
|                                              |              | Cost as on 01.04.2024 | Additions more than 180 days | Additions less than 180 days | Deductions during the year | Total as on 31.03.2025 | As on 01.04.2024 | For the year | On Sales | As on 31.03.2025 |                   | As on 31.03.2025 | As on 31.03.2024 |
| <b>General Fund:</b>                         |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Land                                         | 0%           | 3,81,000.00           | -                            | -                            | -                          | 3,81,000.00            | -                | -            | -        | -                | -                 | 3,81,000.00      | 3,81,000.00      |
| Office Building                              | 10%          | 2,27,303.00           | -                            | -                            | -                          | 2,27,303.00            | -                | 22,730.00    | -        | 22,730.00        | -                 | 2,04,573.00      | 2,27,303.00      |
| Water Boiler                                 | 15%          | 1,260.00              | -                            | -                            | -                          | 1,260.00               | 126.00           | 170.00       | -        | 296.00           | -                 | 964.00           | 1,134.00         |
| <b>JTT/RNBA:</b>                             |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Motor Cycle                                  | 15%          | 13,026.25             | -                            | -                            | -                          | 13,026.25              | 1,954.00         | 1,661.00     | -        | 3,615.00         | -                 | 9,411.25         | 11,072.25        |
| <b>Childline Sub Centre:</b>                 |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Furniture                                    | 10%          | 4,167.50              | -                            | -                            | -                          | 4,167.50               | 417.00           | 375.00       | -        | 792.00           | -                 | 3,375.50         | 3,750.50         |
| <b>EED Project:</b>                          |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Computer & Accessories                       | 40%          | 47,555.00             | -                            | -                            | -                          | 47,555.00              | 7,133.00         | 16,169.00    | -        | 23,302.00        | -                 | 24,253.00        | 40,422.00        |
| LCD Projector                                | 15%          | 9,945.00              | -                            | -                            | -                          | 9,945.00               | 3,978.00         | 895.00       | -        | 4,873.00         | -                 | 5,072.00         | 5,967.00         |
| <b>Environment Development</b>               |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Furniture                                    | 10%          | 1,136.00              | -                            | -                            | -                          | 1,136.00               | -                | 114.00       | -        | 114.00           | -                 | 1,022.00         | 1,136.00         |
| Power Backup System                          | 15%          | 8,111.00              | -                            | -                            | -                          | 8,111.00               | -                | 1,217.00     | -        | 1,217.00         | -                 | 6,894.00         | 8,111.00         |
| <b>LPR Projects</b>                          |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Digital Camera & Smartphone                  | 15%          | 5,278.00              | -                            | -                            | -                          | 5,278.00               | -                | 792.00       | -        | 792.00           | -                 | 4,486.00         | 5,278.00         |
| Printer                                      | 40%          | 29.00                 | -                            | -                            | -                          | 29.00                  | -                | 12.00        | -        | 12.00            | -                 | 17.00            | 29.00            |
| <b>Capacity Building for NGOs Management</b> |              |                       |                              |                              |                            |                        |                  |              |          |                  |                   |                  |                  |
| Printer                                      | 40%          | 449.00                | -                            | -                            | -                          | 449.00                 | -                | 180.00       | -        | 180.00           | -                 | 269.00           | 449.00           |
| <b>CURRENT YEAR</b>                          |              | 6,99,259.75           | -                            | -                            | -                          | 6,99,259.75            | 13,608.00        | 44,315.00    | -        | 57,923.00        | -                 | 6,41,336.75      | 6,85,651.75      |
| <b>PREVIOUS YEAR</b>                         |              | 6,84,256.75           | -                            | -                            | -                          | 6,84,256.75            | -                | 13,608.00    | -        | 13,608.00        | -                 | 6,70,648.75      | -                |

  
 Secretary  
 People's Resource Development Assn.  
 Bishnupur



**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**

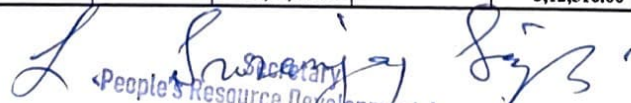
(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)

**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

**Notes forming part of Financial Statements**

**[FOREIGN CONTRIBUTION ACCOUNT]**

| Particulars                                      | Rate of Dep. | GROSS BLOCK           |                              |                              |                            |                        | DEPRECIATION       |                    |          |                    | Other Adjustments | NET BLOCK           |                     |
|--------------------------------------------------|--------------|-----------------------|------------------------------|------------------------------|----------------------------|------------------------|--------------------|--------------------|----------|--------------------|-------------------|---------------------|---------------------|
|                                                  |              | Cost as on 01.04.2024 | Additions more than 180 days | Additions less than 180 days | Deductions during the year | Total as on 31.03.2025 | As on 01.04.2024   | For the year       | On Sales | As on 31.03.2025   |                   | As on 31.03.2025    | As on 31.03.2024    |
| <b>Environment Development</b>                   |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Motor Cycle                                      | 15%          | 7,530.75              | -                            | -                            | -                          | 7,530.75               | 1,130.00           | 960.00             | -        | 2,090.00           | -                 | 5,440.75            | 6,400.75            |
| Furniture                                        | 10%          | 10,406.50             | -                            | -                            | -                          | 10,406.50              | 1,041.00           | 937.00             | -        | 1,978.00           | -                 | 8,428.50            | 9,365.50            |
| Vehicle (Bolero)                                 | 15%          | 2,10,091.15           | -                            | -                            | -                          | 2,10,091.15            | 31,514.00          | 23,893.00          | -        | 55,407.00          | 19,290.00         | 1,35,394.15         | 1,78,577.15         |
| Power Backup System                              | 15%          | 9,476.00              | -                            | -                            | -                          | 9,476.00               | 1,421.00           | 1,208.00           | -        | 2,629.00           | -                 | 6,847.00            | 8,055.00            |
| Computer & Accessories                           | 40%          | 48,337.60             | -                            | -                            | -                          | 48,337.60              | 19,335.00          | 89.00              | -        | 19,424.00          | 28,779.60         | 134.00              | 29,002.60           |
| LCD Projector                                    | 15%          | 22,376.00             | -                            | -                            | -                          | 22,376.00              | 3,356.00           | -                  | -        | 3,356.00           | 19,020.00         | -                   | 19,020.00           |
| <b>LPR Projects</b>                              |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Digital Camera & Smartphone                      | 15%          | 6,167.00              | -                            | -                            | -                          | 6,167.00               | 925.00             | 786.00             | -        | 1,711.00           | -                 | 4,456.00            | 5,242.00            |
| Laptop                                           | 40%          | 3,389.00              | -                            | -                            | -                          | 3,389.00               | 1,356.00           | 405.00             | -        | 1,761.00           | 1,020.00          | 608.00              | 2,033.00            |
| Motor Cycle (Activa)                             | 15%          | 20,719.00             | -                            | -                            | -                          | 20,719.00              | 3,108.00           | 2,642.00           | -        | 5,750.00           | -                 | 14,969.00           | 17,611.00           |
| Iron Almirah                                     | 15%          | 18,106.00             | -                            | -                            | -                          | 18,106.00              | 2,716.00           | 2,309.00           | -        | 5,025.00           | -                 | 13,081.00           | 15,390.00           |
| Table                                            | 10%          | 14,561.00             | -                            | -                            | -                          | 14,561.00              | 1,456.00           | 1,311.00           | -        | 2,767.00           | -                 | 11,794.00           | 13,105.00           |
| Chair                                            | 10%          | 9,566.00              | -                            | -                            | -                          | 9,566.00               | 957.00             | 861.00             | -        | 1,818.00           | -                 | 7,748.00            | 8,609.00            |
| Printer                                          | 40%          | 583.00                | -                            | -                            | -                          | 583.00                 | 87.00              | 198.00             | -        | 285.00             | -                 | 298.00              | 496.00              |
| <b>Capacity Building of NGO's Management</b>     |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Laptop                                           | 40%          | 27,158.00             | -                            | -                            | -                          | 27,158.00              | 10,863.00          | 6,518.00           | -        | 17,381.00          | -                 | 9,777.00            | 16,295.00           |
| Chair                                            | 10%          | 8,287.00              | -                            | -                            | -                          | 8,287.00               | 829.00             | 497.00             | -        | 1,326.00           | 2,486.00          | 4,475.00            | 7,458.00            |
| Vehicle (Bolero)                                 | 15%          | 2,97,962.00           | -                            | -                            | -                          | 2,97,962.00            | 44,694.00          | 37,990.00          | -        | 82,684.00          | -                 | 2,15,278.00         | 2,53,268.00         |
| Printer                                          | 40%          | 4,530.00              | -                            | -                            | -                          | 4,530.00               | 680.00             | 1,540.00           | -        | 2,220.00           | -                 | 2,310.00            | 3,850.00            |
| <b>Capacity Building for CSO for Sustainable</b> |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Vehicle (Bolero)                                 | 15%          | 10,62,014.00          | -                            | -                            | -                          | 10,62,014.00           | 1,06,201.00        | 1,43,372.00        | -        | 2,49,573.00        | -                 | 8,12,441.00         | 9,55,813.00         |
| Desktop                                          | 40%          | 29,980.00             | -                            | -                            | -                          | 29,980.00              | 11,992.00          | 7,195.00           | -        | 19,187.00          | -                 | 10,793.00           | 17,988.00           |
| Printer                                          | 40%          | 15,300.00             | -                            | -                            | -                          | 15,300.00              | 2,295.00           | 5,202.00           | -        | 7,497.00           | -                 | 7,803.00            | 13,005.00           |
| Laptop                                           | 40%          | 96,500.00             | -                            | -                            | -                          | 96,500.00              | 28,500.00          | 27,200.00          | -        | 55,700.00          | -                 | 40,800.00           | 68,000.00           |
| <b>BROT</b>                                      |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Motor Cycle (Activa)                             | 15%          | 26,643.00             | -                            | -                            | -                          | 26,643.00              | 3,996.00           | 3,397.00           | -        | 7,393.00           | -                 | 19,250.00           | 22,647.00           |
| Mobile Phone                                     | 15%          | 1,339.00              | -                            | -                            | -                          | 1,339.00               | 536.00             | 120.00             | -        | 656.00             | -                 | 683.00              | 803.00              |
| <b>Improved Ecosystem Governance</b>             |              |                       |                              |                              |                            |                        |                    |                    |          |                    |                   |                     |                     |
| Computer & Printer                               | 40%          | 49,800.00             | -                            | -                            | -                          | 49,800.00              | 19,920.00          | 11,952.00          | -        | 31,872.00          | -                 | 17,928.00           | 29,880.00           |
| <b>CURRENT YEAR</b>                              |              | <b>20,00,822.00</b>   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                   | <b>20,00,822.00</b>    | <b>2,98,908.00</b> | <b>2,80,582.00</b> | <b>-</b> | <b>5,79,490.00</b> | <b>70,595.60</b>  | <b>13,50,736.40</b> | <b>17,01,914.00</b> |
| <b>PREVIOUS YEAR</b>                             |              | <b>7,47,228.00</b>    | <b>12,53,594.00</b>          | <b>-</b>                     | <b>-</b>                   | <b>20,00,822.00</b>    | <b>-</b>           | <b>2,98,908.00</b> | <b>-</b> | <b>2,98,908.00</b> | <b>-</b>          | <b>17,01,914.00</b> | <b>-</b>            |
| <b>GRAND TOTAL - CURRENT YEAR</b>                |              | <b>27,00,081.75</b>   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                   | <b>27,00,081.75</b>    | <b>3,12,516.00</b> | <b>3,24,897.00</b> | <b>-</b> | <b>6,37,413.00</b> | <b>70,595.60</b>  | <b>19,92,073.15</b> | <b>23,87,565.75</b> |
| <b>PREVIOUS YEAR</b>                             |              | <b>14,31,484.75</b>   | <b>12,53,594.00</b>          | <b>-</b>                     | <b>-</b>                   | <b>26,85,078.75</b>    | <b>-</b>           | <b>3,12,516.00</b> | <b>-</b> | <b>3,12,516.00</b> | <b>-</b>          | <b>23,72,562.75</b> | <b>-</b>            |

  
 Secretary  
 People's Resource Development Assn.  
 Bishnupur



**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
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**TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134**

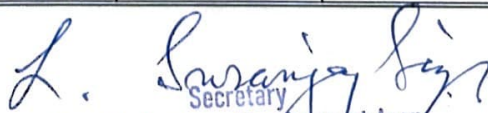
**Notes forming part of Financial Statements**

**NOTE - 7 : CASH AND BANK BALANCES**

| Particulars                                                 | IC Account                |                           | FC Account                |                           |
|-------------------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                                                             | As at<br>31st March, 2025 | As at<br>31st March, 2024 | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
| <b><u>Cash and Cash Equivalents</u></b>                     |                           |                           |                           |                           |
| <b>Balance with Banks</b>                                   |                           |                           |                           |                           |
| Central Bank of India, Bishnupur Br. (A/c No. - 3433889529) | 2,942.35                  | 2,870.55                  | -                         | -                         |
| <b>Manipur Rural Bank, Nambol Branch:</b>                   |                           |                           |                           |                           |
| (A/c No. - 9003050000099)                                   | 3,370.00                  | 4,712.00                  | -                         | -                         |
| (A/c No. - 9003011002546)                                   | 844.90                    | 925.90                    | -                         | -                         |
| (A/c No. - 9003050000108)                                   | 2,728.00                  | 940.00                    | -                         | -                         |
| (A/c No. - 9003011006100)                                   | 1,528.70                  | 10,156.82                 | -                         | -                         |
| (A/c No. - 9026010008525)                                   | 4,355.00                  | 4,377.00                  | -                         | -                         |
| (A/c No. - 9026010008518)                                   | 394.00                    | 736.00                    | -                         | -                         |
| <b>FCRA Designated Main Bank Account</b>                    |                           |                           |                           |                           |
| SBI, New Delhi Main Branch - (A/c No. 40073912731)          | -                         | -                         | 56,341.40                 | 67,824.01                 |
| <b>Utilization Bank Accounts</b>                            |                           |                           |                           |                           |
| UCO Bank, Bishnupur Br. (A/c No. 08540110099858)            | -                         | -                         | 23,815.24                 | 24,930.35                 |
| UCO Bank, Bishnupur Br. (A/c No. - 0854010007590)           | -                         | -                         | 0.02                      | 341.86                    |
| UCO Bank, Bishnupur Br. (A/c No. - 0854010102121)           | -                         | -                         | -                         | 209.43                    |
| Central Bank, Bishnupur Br. (A/c No. - 3590428021)          | -                         | -                         | 5,85,306.39               | 1,54,081.73               |
| IOB, Imphal Br. (A/c No. - 073202000001457)                 | -                         | -                         | 16,52,161.67              | 3,17,894.10               |
|                                                             | <b>16,162.95</b>          | <b>24,718.27</b>          | <b>23,17,624.72</b>       | <b>5,65,281.48</b>        |
| <b>Cash on Hand ( as certified by the management)</b>       |                           |                           |                           |                           |
| Childline Sub Centre                                        | 9.00                      | 9.00                      | -                         | -                         |
| Improved Ecosystem Governance                               | -                         | 3,345.00                  | -                         | -                         |
| Capacity Building of CSO for Sustainable Dev.               | -                         | -                         | 18,710.00                 | 14,600.00                 |
| Improved Ecosystem Governance                               | -                         | -                         | 2,811.00                  | 11,070.00                 |
| Rebuild India Fund                                          | -                         | -                         | -                         | 7,816.00                  |
|                                                             | <b>9.00</b>               | <b>3,354.00</b>           | <b>21,521.00</b>          | <b>33,486.00</b>          |
| <b>TOTAL</b>                                                | <b>16,171.95</b>          | <b>28,072.27</b>          | <b>23,39,145.72</b>       | <b>5,98,767.48</b>        |

**NOTE - 8 : SHORT TERM LOANS AND ADVANCES**

| Particulars                                       | IC Account                |                           | FC Account                |                           |
|---------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                                                   | As at<br>31st March, 2025 | As at<br>31st March, 2024 | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
| <b><u>Balance with Government Authorities</u></b> |                           |                           |                           |                           |
| TDS Receivable (FY 2022-23)                       | 3,234.00                  | 3,234.00                  | -                         | -                         |
| TDS Receivable (FY 2023-24)                       | 1,319.00                  | 1,319.00                  | -                         | -                         |
| <b><u>Other Receivables</u></b>                   |                           |                           |                           |                           |
| CML TATA (Revolving)                              | 21,61,866.00              | 21,61,866.00              | -                         | -                         |
| Programme Advance to Staffs                       | -                         | -                         | 30,000.00                 | 20,000.00                 |
| <b>TOTAL</b>                                      | <b>21,66,419.00</b>       | <b>21,66,419.00</b>       | <b>30,000.00</b>          | <b>20,000.00</b>          |

  
 Secretary  
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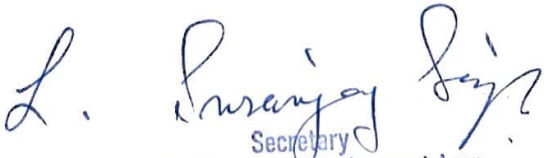
**Notes forming part of Financial Statements**

**NOTE - 9 : DONATIONS AND CONTRIBUTIONS**

| Particulars                                              | IC Account                             |                                        | FC Account                             |                                        |
|----------------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                                          | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b><u>Contributions from:</u></b>                        |                                        |                                        |                                        |                                        |
| - Childline India Foundation                             | 2,99,560.00                            | -                                      | -                                      | -                                      |
| - Seven Sisters Development Assistance (SeSTA), Guwahati | 20,500.00                              | -                                      | -                                      | -                                      |
| - Members                                                | 5,94,000.00                            | 3,45,054.82                            | -                                      | -                                      |
| - Other Benefactors                                      | 1,40,000.00                            | 1,65,500.00                            | -                                      | -                                      |
| <b><u>Contributions towards Projects from:</u></b>       |                                        |                                        |                                        |                                        |
| <b><u>KZE/Misereor towards</u></b>                       |                                        |                                        |                                        |                                        |
| - Capacity Building of CSO for Sustainable Dev.          | -                                      | -                                      | 68,51,312.50                           | 55,23,636.50                           |
| <b><u>BftW/Brot towards</u></b>                          |                                        |                                        |                                        |                                        |
| - Capacity Building of CSO for Sustainable Dev.          | -                                      | -                                      | 90,92,303.92                           | 70,64,066.00                           |
| - Improved Ecosystem Governance                          | -                                      | -                                      | 33,81,268.00                           | 29,86,094.00                           |
| <b><u>DASRA towards</u></b>                              |                                        |                                        |                                        |                                        |
| - Rebuild India Fund                                     | -                                      | -                                      | 10,24,250.00                           | 10,16,271.00                           |
| - Relief Support for Vulnerable Community                | -                                      | -                                      | 5,13,084.00                            | -                                      |
| <b>TOTAL</b>                                             | <b>10,54,060.00</b>                    | <b>5,10,554.82</b>                     | <b>2,08,62,218.42</b>                  | <b>1,65,90,067.50</b>                  |

**NOTE - 10 : OTHER INCOME**

| Particulars                                      | IC Account                             |                                        | FC Account                             |                                        |
|--------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                                  | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b><u>Interest Income</u></b>                    |                                        |                                        |                                        |                                        |
| Bank Interest (including FD Interest)            | 320.88                                 | 2,924.16                               | 43,428.00                              | 37,985.00                              |
| <b><u>Other Incidental Charitable Income</u></b> |                                        |                                        |                                        |                                        |
| Receipts from Weaving                            | -                                      | 29,500.00                              | -                                      | -                                      |
| Receipts from Yarn                               | -                                      | 2,000.00                               | -                                      | -                                      |
| Receipts from OSC ( Transport charge)            | -                                      | 2,44,800.00                            | -                                      | -                                      |
| Receipts From TANYAK (Relief )                   | -                                      | 80,000.00                              | -                                      | -                                      |
| Receipts From SPHERE INDIA (Relief)              | -                                      | 9,688.00                               | -                                      | -                                      |
| Receipts From Karkinos                           | -                                      | 65,952.00                              | -                                      | -                                      |
| Receipt from Childline Project                   | 1,96,407.00                            | -                                      | -                                      | -                                      |
| <b>TOTAL</b>                                     | <b>1,96,727.88</b>                     | <b>4,34,864.16</b>                     | <b>43,428.00</b>                       | <b>37,985.00</b>                       |

  
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Bishnupur





**PEOPLE'S RESOURCES DEVELOPMENT ASSOCIATION**  
(A Charitable Society registered with Registrar of Societies, Manipur vide Reg. No. 169 of 1989)  
TIDDIM ROAD, P.O. ISKOK, WARD NO. 11(LLI) BISHNUPUR, MANIPUR - 795134

**Notes forming part of Financial Statements**

**NOTE - 11 : CHARITABLE EXPENSES**

| Particulars                                                                               | IC Account                             |                                        | FC Account                             |                                        |
|-------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                                                                           | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b><u>PROJECT EXPENSES</u></b>                                                            |                                        |                                        |                                        |                                        |
| A) GENERAL PROGRAMME & ADMINISTRATIVE EXPENSES                                            | 3,23,799.00                            | 1,81,830.00                            | -                                      | -                                      |
| B) RELIEF DONATION TANYAK , SPHERE INDIA & LOCAL MEMBERS                                  | -                                      | 1,17,000.00                            | -                                      | -                                      |
| C) ONE STOP CENTRE PROJECT                                                                | -                                      | 3,25,400.00                            | -                                      | -                                      |
| D) CHILD LINE PROJECT                                                                     | -                                      | 2,91,269.00                            | -                                      | -                                      |
| E) ENSURING ENERGY SECURITY FOR COMMUNITIES LIVING IN REMOTE AREA ( CML TATA)             | -                                      | 4,95,379.00                            | -                                      | -                                      |
| F) IMPROVED ECOSYSTEM GOVERNANCE FOR RESILIENT LOCAL LIVELIHOOD & SUSTAINABLE DEVELOPMENT | 1,44,687.00                            | 1,57,625.00                            | -                                      | -                                      |
| G) CAPACITY BUILDING OF CSO FOR SUSTAINABLE                                               | -                                      | -                                      | 1,46,36,483.85                         | 1,13,53,933.68                         |
| H) IMPROVED ECOSYSTEM GOVERNANCE FOR RESILIENT LOCAL LIVELIHOOD & SUSTAINABLE DEVELOPMENT | -                                      | -                                      | 34,12,961.72                           | 28,95,482.31                           |
| I) REBUILD INDIA FUND                                                                     | -                                      | -                                      | 10,69,718.64                           | 8,76,444.04                            |
| J) REFIEF SUPPORT FOR VULNERABLE COMMUNITY                                                | -                                      | -                                      | 51,731.70                              | -                                      |
| <b>TOTAL</b>                                                                              | <b>4,68,486.00</b>                     | <b>15,68,503.00</b>                    | <b>1,91,70,895.91</b>                  | <b>1,51,25,860.03</b>                  |

**NOTE - 12 : EMPLOYEE BENEFIT EXPENSES**

| Particulars                      | IC Account                             |                                        | FC Account                             |                                        |
|----------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                  | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| Salaries and Allowances to Staff | 3,27,139.00                            | 2,14,930.00                            | -                                      | -                                      |
| <b>TOTAL</b>                     | <b>3,27,139.00</b>                     | <b>2,14,930.00</b>                     | <b>-</b>                               | <b>-</b>                               |

  
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**Notes forming part of Financial Statements**

**NOTE - 13 : OTHER EXPENSES**

| Particulars                                      | IC Account                             |                                        | FC Account                             |                                        |
|--------------------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                                  | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b><u>Unit Running Expenses</u></b>              |                                        |                                        |                                        |                                        |
| Water Expenses                                   | 4,400.00                               | -                                      | -                                      | -                                      |
| Rent, Rates & Taxes                              | 8,000.00                               | -                                      | -                                      | -                                      |
| Electricity Expenses                             | -                                      | 2,000.00                               | -                                      | -                                      |
| Office Maintenance                               | -                                      | 5,400.00                               | -                                      | -                                      |
| <b><u>Repairs &amp; Maintenance Expenses</u></b> |                                        |                                        |                                        |                                        |
| Repairs to Building                              | 2,47,200.00                            | -                                      | -                                      | -                                      |
| Computer Maintenance                             | 5,000.00                               | -                                      | -                                      | -                                      |
| Assets Written Off                               | -                                      | -                                      | 70,595.60                              | -                                      |
| <b>TOTAL</b>                                     | <b>2,64,600.00</b>                     | <b>7,400.00</b>                        | <b>70,595.60</b>                       | <b>-</b>                               |

**NOTE - 14 : ADMINISTRATION EXPENSES**

| Particulars             | IC Account                             |                                        | FC Account                             |                                        |
|-------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                         | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| Bank Charges            | 1,567.00                               | 1,788.57                               | 1,146.27                               | 1,561.76                               |
| Travelling & Conveyance | 4,138.00                               | -                                      | -                                      | -                                      |
| <b>TOTAL</b>            | <b>5,705.00</b>                        | <b>1,788.57</b>                        | <b>1,146.27</b>                        | <b>1,561.76</b>                        |

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**Notes forming part of Financial Statements**

**NOTE - 15 : OTHER INCOME**

| Particulars                           | IC Account                             |                                        | FC Account                             |                                        |
|---------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                       | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b>Interest Income</b>                |                                        |                                        |                                        |                                        |
| Bank Interest (including FD Interest) | 517.88                                 | 2,924.16                               | 43,428.00                              | 37,985.00                              |
| <b>Other Income</b>                   |                                        |                                        |                                        |                                        |
| Receipts from Weaving                 | -                                      | 29,500.00                              | -                                      | -                                      |
| Receipts from Yarn                    | -                                      | 2,000.00                               | -                                      | -                                      |
| Receipts from OSC ( Transport charge) | -                                      | 2,44,800.00                            | -                                      | -                                      |
| Receipts From TANYAK (Relief)         | -                                      | 80,000.00                              | -                                      | -                                      |
| Receipts From SPHERE INDIA (Relief)   | -                                      | 9,688.00                               | -                                      | -                                      |
| Receipts From Karkinos                | -                                      | 2,24,442.00                            | -                                      | -                                      |
| Receipt from Childline Project        | 1,96,407.00                            | -                                      | -                                      | -                                      |
| <b>TOTAL</b>                          | <b>1,96,924.88</b>                     | <b>5,93,354.16</b>                     | <b>43,428.00</b>                       | <b>37,985.00</b>                       |

**NOTE - 16 : SUNDRY RECEIPTS**

| Particulars                     | IC Account                             |                                        | FC Account                             |                                        |
|---------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| Loan Recovery (SNL Energy)      | -                                      | 3,05,840.00                            | -                                      | -                                      |
| Recovery of Advance from Staffs | -                                      | 10,000.00                              | -                                      | -                                      |
| <b>TOTAL</b>                    | <b>-</b>                               | <b>3,15,840.00</b>                     | <b>-</b>                               | <b>-</b>                               |

**NOTE - 17 : STATUTORY DEDUCTIONS/REFUNDS**

| Particulars               | IC Account                             |                                        | FC Account                             |                                        |
|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                           | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| TDS Deducted              | -                                      | -                                      | 69,094.00                              | 42,400.00                              |
| Provident Fund Deducted   | -                                      | -                                      | 4,97,110.00                            | 2,45,120.00                            |
| Professional Tax Deducted | -                                      | -                                      | 20,000.00                              | 22,464.00                              |
| <b>TOTAL</b>              | <b>-</b>                               | <b>-</b>                               | <b>5,86,204.00</b>                     | <b>3,09,984.00</b>                     |

**NOTE - 18 : SUNDRY PAYMENTS**

| Particulars                    | IC Account                             |                                        | FC Account                             |                                        |
|--------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| Repayment of Loan (SNL Energy) | -                                      | 25,000.00                              | -                                      | -                                      |
| Payment of Temporary Borrowing | 1,96,407.00                            | -                                      | -                                      | -                                      |
| Programme Advance to Staffs    | -                                      | -                                      | 10,000.00                              | 20,000.00                              |
| <b>TOTAL</b>                   | <b>1,96,407.00</b>                     | <b>25,000.00</b>                       | <b>10,000.00</b>                       | <b>20,000.00</b>                       |

**NOTE - 19 : STATUTORY PAYMENTS**

| Particulars                | IC Account                             |                                        | FC Account                             |                                        |
|----------------------------|----------------------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                            | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| TDS Deposited              | -                                      | 1,319.00                               | 64,214.00                              | 42,400.00                              |
| Provident Fund Deposited   | -                                      | -                                      | 4,85,216.00                            | 2,32,590.00                            |
| Professional Tax Deposited | -                                      | -                                      | 20,000.00                              | 22,464.00                              |
| <b>TOTAL</b>               | <b>-</b>                               | <b>1,319.00</b>                        | <b>5,69,430.00</b>                     | <b>2,97,454.00</b>                     |

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**Notes to financial statement for the year ended 31st March, 2025**

**20 DISCLOSURES UNDER ACCOUNTING STANDARDS AND NOTES TO ACCOUNTS:**

**20.1 COMPLIANCES U/S 11 AND 12 OF THE INCOME TAX ACT, 1961**

During the reporting year, the Society has able to apply more than 85% of the total receipts for the year as computed according to the provisions laid down in Section 11 and 12 of the Income Tax Act, 1961. Thus, its eligible for tax exemption during the financial year 2024-25.

**20.2 EMPLOYEE BENEFIT PLANS**

**a) Defined Contribution Plan:**

The organisation makes contributions towards provident fund for eligible employees, in accordance with statutory requirements. Under these plans, obligation of the organisation is limited to the amount of contributions made to the fund/authority. Contributions are charged to the Income & Expenditure account in the year in which the relevant services are rendered by employees. The organisation has no further obligations beyond its periodic contributions.

**b) Defined benefit plans:**

Gratuity is not provided for in the Books of Accounts and it is accounted for as and when paid. However, the impact thereof on surplus or deficit of the Society is not significant.

**20.3 FIXED ASSETS AND DEPRECIATION**

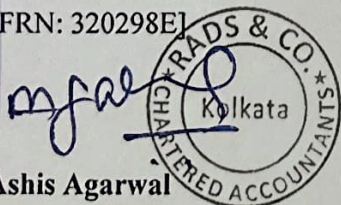
The guidance note on financial statements for non-corporate entities has been implemented from FY 24-25, as per which assets need to be disclosed at cost less accumulated depreciation. However, since it was not practically feasible for the organization to derive the cost of each asset, we have considered the Groos WDV of FY 23-24 to be the cost and depreciation of previous year to be the accumulated depreciation till 01.04.24.

**20.4** Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification disclosure.

**For RADS & CO.**

Chartered Accountants

[FRN: 320298E]



**Ashis Agarwal**

Partner

Membership No : 303622

Place: Kolkata

Date: 29th day of September, 2025

Secretary  
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Bishnupur



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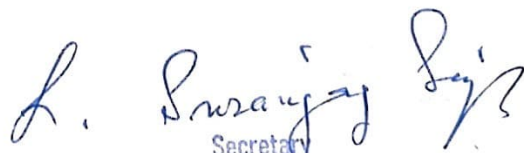
PAN: AAAAP3000G  
 FINANCIAL YEAR : 2024-2025  
 ASSESSMENT YEAR : 2025-2026

**STATEMENT OF INCOME**

|                                                    | <u>Voluntary<br/>Donations</u><br>(Rs.) | <u>Interest</u><br>(Rs.) | <u>Others</u><br>(Rs.) | <u>Total</u><br>(Rs.) |
|----------------------------------------------------|-----------------------------------------|--------------------------|------------------------|-----------------------|
| <b><u>THROUGH BALANCE SHEET :</u></b>              |                                         |                          |                        |                       |
| Interest on FDRs/Savings A/c                       | -                                       | 197.00                   | -                      | 197.00                |
| <b><u>THROUGH INCOME AND EXPENDITURE A/C :</u></b> |                                         |                          |                        |                       |
| Donations and Contributions                        | : 2,19,16,278.42                        | -                        | -                      | 2,19,16,278.42        |
| Interest on FDRs/Savings A/c                       | : -                                     | 43,748.88                | -                      | 43,748.88             |
| Other Income                                       | : -                                     | -                        | 1,96,407.00            | 1,96,407.00           |
|                                                    | <u>2,19,16,278.42</u>                   | <u>43,945.88</u>         | <u>1,96,407.00</u>     | <u>2,21,56,631.30</u> |

**STATEMENT OF APPLICATION OF INCOME FOR CHARITABLE PURPOSES IN INDIA**

|                                                    | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u>          |
|----------------------------------------------------|---------------------|---------------------|------------------------------|
| <b><u>THROUGH BALANCE SHEET :</u></b>              |                     |                     |                              |
| Addition to Fixed Assets                           | :                   |                     | -                            |
| Bank Charges                                       | :                   |                     | 548.20                       |
| <b><u>THROUGH INCOME AND EXPENDITURE A/C :</u></b> |                     |                     |                              |
| Total Expenditure during the year                  | :                   | 2,06,33,464.78      |                              |
| Less: Depreciation                                 | :                   | (3,24,897.00)       | 2,03,08,567.78               |
| Less: Administrative Expenses                      | :                   |                     | (7,399.47)                   |
|                                                    |                     |                     | <u>2,03,01,168.31</u>        |
| <b>TOTAL AMOUNT OF APPLICATION OF INCOME</b>       |                     |                     | <u><u>2,03,01,716.51</u></u> |

  
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PAN: AAAAP3000G

FINANCIAL YEAR : 2024-2025

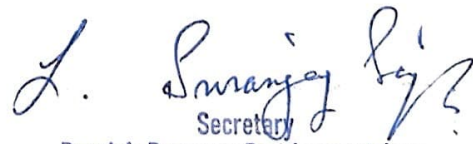
ASSESSMENT YEAR : 2025-2026

**NOTE REGARDING COMPLIANCE OF SECTION 11 OF THE INCOME -TAX ACT, 1961**

|                                                                 |   |                       |
|-----------------------------------------------------------------|---|-----------------------|
| INCOME                                                          | : | 2,21,56,631.30        |
| [As per statement of income attached]                           |   |                       |
| Less: Administrative Expenses                                   | : | (7,399.47)            |
| INCOME AVAILABLE FOR APPLICATION                                | : | <u>2,21,49,231.83</u> |
| Minimum amount to be applied for charitable purposes in India   | : | <u>1,88,26,847.06</u> |
| [ 85% of income Rs. 2,21,49,231.83 ]                            |   |                       |
| Amount actually applied for charitable purposes during the year | : | 2,03,01,716.51        |
| Amount not exceeding 15% accumulated or set- apart u/s 11(1)(a) | : | 18,47,515.32          |
|                                                                 |   | <u>2,21,49,231.83</u> |
| Tax Payable                                                     |   | NIL                   |
| Less: TDS Receivable                                            |   | NIL                   |
| Refundable                                                      |   | <u>NIL</u>            |

**Notes :**

- 1 As more than 85% of the income has been applied during the year, as per provisions section 11 & 12 of the Income Tax Act, 1961, the whole of the income is exempt from tax.

  
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Bishnupur