

AUDITOR'S REPORT

We have examined the balance sheet of **REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORAIL ASSIST (RASTA), Gangta Chowk (Near Middle School), Gangta, Godda, (Jharkhand)**, along with Receipt and Payment Account and Income and Expenditure Account as at 31/03/2025. Which are in agreement with the books of account maintained by the said society.

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

We conducted our audit in accordance with the Auditing Standard generally accepted in India. Those standards require that we plan and perform the audit to obtained reasonable assurance about whether the financial statements are free of material misstatements. Our audit includes examining, on test basis, evidence supporting the amounts which are disclosed in financial statements. An audit also includes assessing the accountings principles used and significant estimates made by the managements as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named Trust so far as appears from our examination of the books.

In our opinion and to the best of our knowledge, and according to information given to us, the said accounts give a true and fair view:-

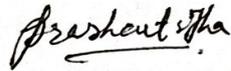
1. In the case of the Balance Sheet, of the state of affairs of the above named Society as at 31st March 2025, and
2. In the case of the Income & Expenditure Account of the surplus of its accounting period 01.04.2024 to 31.03.2025.

The prescribed particulars are annexed hereto.

Date- 16/08/2025

Place- Banka

Jha Prashant & Co.
Chartered Accountants


(Prashant Shekhar Jha)
Partner



M.No:- 416623



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



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REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Gangta Chowk (Near Middle School), Gangta, Godda, Jharkhand

Receipt and Payment Account for the period ended on 31-03-2025

Receipts	Amount	Payments	Amount
To Opening Balance			
Cash In Hand-	0.00	By Administrative Expenses:	
Cash at Bank:		Office maintainance	52,650.00
PNB, Godda (FC Utilization Account)	10,14,609.43	Travelling & Conveyance for admin purpose	52,982.00
SBI, New Delhi (FC Dedicated Account)	3,16,033.65	Staff salary for OD Ecxercise	1,74,400.00
UBI, Godda	1,90,095.54	Consultancy fee to Dhvani Foundation	1,00,000.00
Canara Bank, Godda	4,567.28		
	15,25,305.90	By Administrative Expenses under FC Fund	3,65,079.99
To Grant in Aid		By Child marriage prevention initiatives	27,56,101.01
For Health and HIV/AIDS, JSACS	22,75,197.00	By Child Protection & Child Welfare Services	3,59,968.00
For Dhvani Foundation	2,54,600.00	By Health and HIV/AIDS	22,75,197.00
		By Strengthening protection concerns among adolescent girls & Young women	17,80,113.00
For Azim Premji Foundation	23,03,000.00	JATN	44,543.00
For Child India Foundation	3,59,968.00	By Fixed Assets	72,100.00
For Child marriage prevention initiatives (Girls First Fund)	24,60,224.00	By Outstanding Exp	
	76,52,989.00	Jharkhand Anti Trafficking Network (JATN)	2,58,509.00
		Audit fee Payble	17,000.00
			2,75,509.00
To Fee and Donation	90,732.00	By Bank Charges	4,446.81
		By Closing Balance	
To Bank Interest	69,092.00	Cash at Bank:	
		PNB, Godda	3,21,611.43
		SBI, New Delhi	66,383.84
		UBI, Godda	84,933.54
		ICICI Bank	4,88,645.00
		Canara Bank, Godda	63,455.28
		Cash in hand	-
Total	93,38,118.90		93,38,118.90

In terms of our separate report of even date annexed

For: REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Place: Banka
Dated: 16/08/2025



Jha Prashant & Co.
Chartered Accountants
Prashant Shekhar
(Prashant Shekhar Jha)
Partner
Mem No.: - 416623

REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Gangta Chowk (Near Middle School), Gangta, Godda, Jharkhand

Income and Expenditure Account for the period ended on 31-03-2025

Expenditure	Amount	Income	Amount
To Administrative Expenses	7,45,111.99	By Grant In Aid	76,52,989.00
To Child marriage prevention initiatives	27,56,101.01	By Fee & Donation	90,732.00
To Child Protection & Child Welfare Services	3,59,968.00	By Bank Interest	69,092.00
To Health and HIV/AIDS	22,75,197.00		
To Strengthening protection concerns among Adolescent girls & Young women	17,80,113.00		
JATN	44,543.00		
To Fixed Assets			
To Bank Charges	4,446.81		
Professional Fees payable	5,000.00		
Depriciation	74,878.40		
To Surplus	-2,32,546.21	By Defficiency of icome Over Expenditure	
Total	78,12,813.00	Total	78,12,813.00

In terms of our separate report of even date annexed

For: REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Place: Banka

Dated: 16/08/2025



Jha Prashant & Co.

Chartered Accountants

(Prashant Shekhar Jha)

Partner

Mem No.: - 416623

REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Gangta Chowk (Near Middle School), Gangta, Godda, Jharkhand

Balance Sheet as on 31/03/2025

Liabilities		Amount	Assets	Annex	Amount
Capital/ General Fund			Fixed Assets	C	1,74,509.60
Opening Balance	14,27,084.89				
Add:					
Surplus	-2,32,546.21				
Round off	-0.01				
Closing Balance		11,94,538.69			
Current Liabilities & Loans					
Advances			Cash at Bank		
			PNB, Godda	3,21,611.43	
Expense Payable	-		SBI, New Delhi	66,383.84	
	-		UBI, Godda	84,933.54	
			ICICI, Godda	4,88,645.00	
Audit Fee Payable (2024-25)	5,000.00	5,000.00	Canara Bank, Godda	63,455.28	10,25,029.09
			Cash in hand		-
	Total	11,99,538.69	Total		11,99,538.69

In terms of our separate report of even date annexed

For: REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

DM KUMAR

Place: Banka

Dated: 16/08/2025



Jha Prashant & Co.

Chartered Accountants

Prashant Shekhar Jha

(Prashant Shekhar Jha)

Partner

Mem No.: - 416623

REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)

Gangta Chowk (Near Middle School), Gangta, Godda, Jharkhand

Schedule Annexed to & Forming part of the Accounts for the year ended on 31-03-2025

Annexure "C"

Schedule of Fixed Assets

Particulars	Opening WDV	Addition	Sale	Total amount	Depreciation (10%) During the Year	Closing WDV
Furniture & Fixture	49805.00	0.00	0.00	49805.00	4980.50	44824.50
Bike	55010.00	0.00	0.00	55010.00	8251.50	46758.50
Refrigerator	8161.00	0.00	0.00	8161.00	1224.15	6936.85
Mobile	6086.00	0.00	0.00	6086.00	912.90	5173.10
Computer & Printer	16701.00	0.00	0.00	16701.00	10020.60	6680.40
Laptop	0.00	39320.00	0.00	39320.00	23592.00	15728.00
Pico Projector	0.00	32780.00	0.00	32780.00	19668.00	13112.00
Invertor & Battery	41525.00	0.00	0.00	41525.00	6228.75	35296.25
Total	1,77,288.00	72,100.00	-	2,49,388.00	74,878.40	1,74,509.60

In terms of our separate report of even date annexed

For: REGULATORY ASSOCIATION FOR SOCIAL AND TERRITORIAL ASSIST (RASTA)



Place: Banka
Dated: 16/08/2025

Jha Prashant & Co.
Chartered Accountants

(Prashant Shekhar Jha)
Proprietor
Mem No.: - 416623

UDIN:-



ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. The Financial statements are prepared under the mercantile system of accounting.
2. All expenditure and income of the extent considered payable and receivable accounted for on accrual basis.
3. Fixed Assets are stated at Cost.
4. Balances as appearing in the books of account are subject to confirmation.
5. Cash in hand has been certified by the Management.

Date-16/08/2025

Place- Banka

Jha Prashant & Co.
Chartered Accountants

Prashant Shekhar Jha

(Prashant Shekhar Jha)

Partner



M.No:- 416623