

**CONSOLIDATED AUDIT REPORT
FINANCIAL YEAR 2024-25**

**BHARTIYA JAN UTTHAN PARISHAD
QUAMRUDDINGANJ, BIHARSHARIF,
NALANDA, BIHAR-803101**

AUDITOR:

S K KANTH & ASSOCIATES.

FIRST FLOOR, BOMBAY DYEING BUILDING, KANKARBAGH COLONY MORE, PATNA-800020

MOB-9308056291,8210335759

E-MAIL:casandeepkanth@gmail.com



AUDITOR'S REPORT

1. We have examined the Consolidated Balance Sheet as at 31st March, 2025 and the Income & Expenditure & Receipt & Payment Account for the period ended on that date, attached herewith, of BHARTIYA JAN UTTAN PARISHAD, QUAMRUDDINGANJ, BIHAR SHARIF, NALANDA, BIHAR. We certify that the Balance Sheet and Income & Expenditure & Receipts and payments Account are in agreement with the books of accounts as produced before us.
2. These financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.
3. We conducted our audit in accordance with Accounting Standards generally accepted in India. These 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 test checking 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 evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.
5. Subject to above and Notes to Accounts enclosed herewith, we report that
 - (A) We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes to accounts, if any, give true and fair view:
 - (i) In the case of Balance Sheet, of the state of the affairs of the institutions as at 31st March, 2025 and
 - (ii) In the case of the Income & Expenditure of Surplus and Receipts and payments Account of the institutions for the year ended on that date.

Place : Patna
Dated : 30.07.2025



For S K Kanth & Associates
Chartered Accountants

Sandeep Kumar Kanth

(Sandeep Kumar Kanth)
Partner

M. No. -408838

FRN-021742C

UDIN- 25408838BMKVJS8794

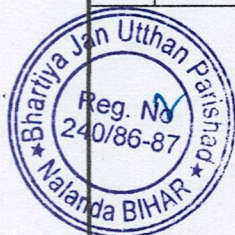
Name of the NPO : BHARTIYA JAN UTTHAN PARISHAD
Balance Sheet as at 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3	16,018,757.10	11,373,934.42
(a)	Unrestricted Funds			
(b)	Restricted Funds			
			16,018,757.10	11,373,934.42
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	2,321,424.17
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	2,321,424.17
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	6,239,470.58	9,437,714.25
(d)	Short-term provisions	6	-	-
			6,239,470.58	9,437,714.25
	Total		22,258,227.68	23,133,072.84
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		3,082,511.59	3,055,326.49
(ii)	Intangible assets		550.29	1,375.74
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	14,161.00	-
(d)	Other non-current assets (specify nature)	12	23,046.00	23,046.00
			3,120,268.88	3,079,748.23
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	5,532,678.75	7,551,401.68
(d)	Cash and bank balances	14	13,535,153.35	12,320,742.93
(e)	Short Term Loans and Advances	11	70,126.70	181,180.00
(f)	Other current assets	15	-	-
			19,137,958.80	20,053,324.61
	Total		22,258,227.68	23,133,072.84
	Brief about the Entity	1	-	-
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

FOR, BHARTIYA JAN UTTHAN PARISHAD

As per our report of even date



Abhishek Bhartiya
 (ABHISHEK BHARTIYA)
 GENERAL SECRETARY

S K KANTH & ASSOCIATES
 CHARTERED ACCOUNTANTS
Sandeep Kumar Kanth
 [SANDEEP KUMAR KANTH]
 Proprietor
 Membership No. 408838



Place: PATNA
 Date :30.07.2025

Name of the NPO : BHARTIYA JAN UTTIHAN PARISHAD
Statement of Income and Expenditure for the year ended 31st March, 2025

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants (As per Annexure-1)		93,574,578.32		93,574,578.32	74,010,216.01	-	74,010,216.01
(b) Fees from Rendering of Charitable Services (As per Annexure-3)		3,336,472.40		3,336,472.40	4,500,360.81	-	4,500,360.81
(c) Sale of Goods							
Other Income	16	4,310,154.48		4,310,154.48	1,492,331.26	-	1,492,331.26
Total Income (I+II)		101,221,205.20		101,221,205.20	80,002,908.08	-	80,002,908.08
IV Expenses:							
(a) Material consumed/distributed	17						
(b) Donations/contributions paid							
(c) Employee benefits expense	18						
(d) Depreciation and amortization expense	19						
(e) Finance costs	20						
(f) Other expenses	21						
(g) Religion/charitable expenses (As per Annexure-4)		83,819,230.61		83,819,230.61	68,378,272.02		68,378,272.02
(h) Other Expenses (As per Annexure-5)		1,587,450.93		1,587,450.93	1,114,823.43		1,114,823.43
Total expenses		85,406,681.54		85,406,681.54	69,493,095.45	-	69,493,095.45
Excess of income over Expenditure for the year before exceptional and extraordinary items (III- IV)		15,814,523.66		15,814,523.66	10,509,812.63	-	10,509,812.63
Exceptional Items (specify nature & provide note/delete if none)							
Excess of income over Expenditure for the year before extraordinary items (V-VI)		15,814,523.66		15,814,523.66	10,509,812.63	-	10,509,812.63
Extraordinary Items (specify nature & provide note/delete if none)							
Excess of income over Expenditure for the year (VII-VIII)		15,814,523.66		15,814,523.66	10,509,812.63	-	10,509,812.63
Appropriations Transfer to funds, e.g., Capital fund							
Transfer from funds		686,248.00		686,248.00			
Balance transferred to General Fund		15,128,275.66		15,128,275.66	10,509,812.63	-	10,509,812.63
The accompanying notes are an integral part of the financial statements		15,814,523.66		15,814,523.66	10,509,812.63	-	10,509,812.63

As per our report of even date

S K KANTH & ASSOCIATES
 CHARTERED ACCOUNTANTS

Sandeep Kumar Kanth

[SANDEEP KUMAR KANTH]

Proprietor

Membership No. 408838



FOR BHARTIYA JAN UTTIHAN PARISHAD

Bharat
 (BHARAT BHARTIYA)
 GENERAL SECRETARY



Place: PATNA
 Date :30.07.2025

BHARTIYA JAN UTTHAN PARISHAD				
Receipts and Payments Account for the year ended 31st March, 2025 (Amount in Rs.)				
RECEIPTS	31st March, 2025		31st March, 2024	
Opening Balances:				
Cash Balances	6,602.37		10,755.37	
Bank Balances	5,269,967.56	5,276,569.93	11,130,050.35	11,140,805.72
Receipt during the year				
Grants & Donations (Annexure-2)	83,529,242.69		60,372,350.01	
Fee for rendering other Charitable Activities (Annexure-3)	3,336,472.40		4,500,360.81	
Bank Interest Received (Annexure-6)	355,277.28	87,220,992.37	408,528.46	65,281,239.28
Fixed Deposit Maturity Proceeds	7,000,000.00	7,000,000.00	5,000,000.00	5,000,000.00
Adjustment of Advances				
DITC	-		106,672.00	
Bachhe SKN	-		6,522.00	
Bachapan APPI	-		11,036.00	
Community Empowerment Project (RMI)	55,429.00		-	
HO	36,235.00	91,664.00	-	124,230.00
Total		99,589,226.30		81,546,275.00
PAYMENTS	Amount			
Expenses under Project				
RMI CEP -III	432,857.00		-	
RMI Other Than CEP III	4,833,531.44		11,517,729.00	
SKN Bachpan	1,289,523.90		2,850,798.00	
SKN Bacche	11,416,406.57		9,935,046.00	
SRHR	183,360.00		-	
Avon	413,780.23		-	
TI Project	-		349,275.00	
Child Line Project	-		80.24	
Share and Care	615,077.00		-	
SKN Out of School Children	187,749.00		-	
Educate Girl	1,969,413.06		6,417,371.00	
Challang	1,054,936.50		-	
APPI Bachpan	10,159,360.00		9,657,468.00	
DITC	1,966,211.00		2,339,681.00	
Children Wallet India	183,972.00			
Benevity Project	30,000.00			
HRDP P 1015	7,193,175.00			
HDFC P 0593	12,334,307.96		16,006,603.96	
LIC HFL SAATHI	2,639,053.00			
E vidyaloka Trust	2,372,684.49		272,743.48	
CSC Gaya CHRI (S SHAKTI Project)	1,367,854.00			
Ghoshrawan Training Center Expenses	1,018,718.00		23,950.00	
Community Contribution in Kind	-		1,753,500.00	
Setting up Community Library & Learning Centre at Banka			158,943.00	
APPI Vaccination-2	-		300,157.00	
Action Research	-		129,000.00	
Rotary India Literacy Mission	86,025.00		-	
Vihaan Project	569,428.60		2,097,598.00	
HDFC P 0888	19,736,803.40	82,054,227.15	-	63,809,943.68



ADMINISTRATIVE & OTHER EXPENSES

Expenses on Project Management	49,673.00		145,657.00	
Meeting Expenses	29,890.00		-	
Miscellaneous Expenses	7,629.00		21,623.00	
Office Expenses	44,850.00			
Office Rent	15,400.00		43,400.00	
Postage & Stamp	1,369.00			
Printing & Stationary	13,850.00		51,650.00	
IEC Development	-		10,000.00	
Web Site Development & Maintenance	-		19,550.00	
Telephone & Mobile Expenses	-		17,374.00	
Office Equipment Maintenance	-		36,857.00	
Electricity Expenses	-		136,948.00	
Professional Tax	15,000.00		-	
Refreshment & Food Expenses	24,928.00		64,536.72	
Repairs & Maintenance	33,485.00		257,000.00	
Bank Charges	44,717.36		77.88	
Salary & EPF	20,000.00		230,462.00	
Travel & Conveyance	93,895.00		238,493.28	
Video Documentation	49,500.00	444,186.36	-	1,273,628.88

Payment of Liabilities

Community Empowerment Project (RMI)	518,329.00		965,519.00	
DITC	522,544.00		963,253.00	
TI Project	338,391.00		63,482.00	
E-Vidyaloka Trust	35,796.30		64,600.00	
HRDP HDFC	76.04		31,162.00	
HO	175,638.00			
BACCHE SKN	198,422.00		420,838.00	
BACHPAN APPI	190,266.00		236,764.00	
Bachpan SKN	-		126,682.81	
Child Line Project	-		569,739.00	
Maitri Project (Educate Girl)	678,461.00		358,976.00	
Action Research	129,381.00	2,787,304.34	-	3,801,015.81

Expenses from Local Contribution/Donation

SKN Bachpan	40,000.00		49,713.00	
SKN Bacche	49,050.00		68,898.00	
Share & Care	29,500.00		-	
E-Vidya Loka Trust	-		7,107.70	
Benevity Project	5.00		-	
SKN Capacity Building	8,972.00	127,527.00	-	125,718.70

Payment for Purchase of Fixed Assets

RMI CEP -III	78,600.00			
HRDP P 1015	300,000.00			
Head Office	303,850.00	682,450.00		217,218.00

Bank Fixed Deposit (APPI)

6,500,000.00 7,000,000.00

Project Advance

Community Empowerment (RMI)	-		26,804.00	
Bachpan APPI	1,296.00		15,376.00	
HO	19,930.00	21,226.00	-	42,180.00

Closing Balances:

Cash Balances	33,182.67		6,602.37	
Bank Balances	6,939,122.78	6,972,305.45	5,269,967.56	5,276,569.93
Total		99,589,226.30		81,546,275.00

As per our report of even date

S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

[SANDEEP KUMAR KANTH]

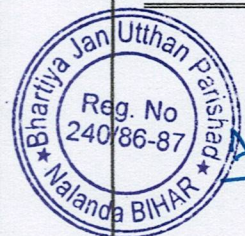
Proprietor

Membership No. 408838

FOR BHARTIYA JAN UTTAN PARISHAD

(ABHISHEK BHARTIYA)
GENERAL SECRETARY

Place: PATNA
Date :30.07.2025



Name of the Entity: BHARTIYA JAN UTTHAN PARISHAD

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 1 Brief about the entity

Bhartiya Jan Utthan Parishad is a charitable institution registered under Society Registration Act, 1860. It carries on

various activities with the aid of both foreign and domestic grant, donation and receipts from various social activities.

Note - 2 Significant Accounting Policies

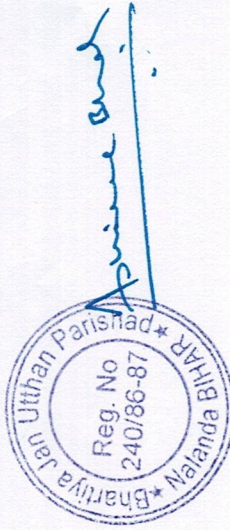
As per enclosed Significant Accounting Policy and Notes to Account.

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/receive d during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds	10,509,812.63	15,128,275.66	10,509,812.63	15,128,275.66
3	Designated Funds	864,121.79	686,248.00	659,888.35	890,481.44
(B)	Restricted Funds				-
		10,509,812.63	15,814,523.66	11,169,700.98	16,018,757.10
Previous Year (PY)		14,605,970.33	10,727,030.63	13,959,066.54	11,373,934.42



Name of the Entity: Bhartiya Jan Utthan Parishad					
Notes forming part of the Financial Statements for the year ended 31st March, 2025					
		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
4	Borrowings				
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (In anticipation of Grant Receivable)	-	2,321,424.17	-	-
	Total (B)	-	2,321,424.17	-	-
	Total (A) + (B)	-	2,321,424.17	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Name of the Entity: Bhartiya Jan Utthan Parishad

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

(Amount in Rs.)

5	Other long-term liabilities	31 March 2025	31 March 2025								
(a)	Advance from customers	-	-								
(b)	Others (please specify)	-	-								
	Total Other long-term liabilities	-	-								
6	Provisions	<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>31 March 2025</th><th>31 March 2025</th><th>31 March 2025</th><th>31 March 2025</th></tr> </table>		Long term		Short term		31 March 2025	31 March 2025	31 March 2025	31 March 2025
Long term		Short term									
31 March 2025	31 March 2025	31 March 2025	31 March 2025								
(a)	Provision for employee benefits	-	-								
(i)	Provision for gratuity	-	-								
(ii)	Provision for leave Encashment	-	-								
(b)	Other provisions	-	-								
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-								
	Other (specify nature)	-	-								
	Total Provisions	-	-								
7	Payables	31 March 2025	31 March 2025								
(a)	Total outstanding dues of micro, small and medium enterprises	-	-								
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-								
	Total payables	-	-								
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:										
	Particulars	31 March 2025	31 March 2025								
(a)	Amount remaining unpaid to any supplier at the end of each accounting year:										
	Principal	-	-								
	Interest	-	-								
	Total	-	-								
(b)	The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-								
(c)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-								
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-								
(e)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-								
8	Other current liabilities	31 March 2025	31 March 2025								
(a)	Current maturities of finance lease obligations	-	-								
(b)	Interest accrued but not due on borrowings	-	-								
(c)	Interest accrued and due on borrowings	-	-								
(d)	Income received in advance	-	-								
(e)	Unearned revenue	-	-								
(f)	Goods and Service tax payable	-	-								
(g)	TDS payable	-	-								
(h)	Other payables (As per Annexure-7)	6,239,470.58	9,437,714.25								
	Total Other current liabilities	6,239,470.58	9,437,714.25								



Name of the Entity: BHARTIYA JAN UTTHAN PARISHAD
Notes forming part of the Financial Statements for the year ended 31st March, 2025

9 Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars / Assets	TANGIBLE ASSETS								(Amount in Rs.)	
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computer, Laptop & Printer	Total		
Gross Block										
At 1 April 2024	156,350.00	262,800.05	610,125.13	264,285.68	1,160,486.67	332,807.57	268,471.38	3,055,326.48		
Additions				32,450.00	168,400.00		485,398.00	686,248.00		
Deductions/Adjustments										
At 1 April 2023	156,350.00	292,000.05	693,394.60	309,894.09	1,161,581.64	391,538.31	386,692.97	3,391,451.66		
Additions			25,000.00		127,848.00		64,370.00	217,218.00		
Deductions/Adjustments										
At 31 March 2025	156,350.00	262,800.05	610,125.13	296,735.68	1,328,886.67	332,807.57	753,869.38	3,741,574.48		
At 31 March 2024	156,350.00	292,000.05	718,394.60	309,894.09	1,289,429.64	391,538.31	451,062.97	3,608,669.66		
Depreciation/Adjustments										
At 1 April 2024	-	26,280.00	89,532.00	44,309.55	132,888.67	49,921.13	301,547.75	644,479.10		
Additions			13,755.40	828.39				14,583.79		
Deductions/Adjustments										
At 1 April 2023	-	29,200.01	107,759.19	46,118.67	128,942.96	58,730.75	182,591.59	553,343.17		
Additions										
Deductions/Adjustments										
At 31 March 2025	-	26,280.00	103,287.40	45,137.94	132,888.67	49,921.13	301,547.75	659,062.89		
At 31 March 2024	-	29,200.01	107,759.19	46,118.67	128,942.96	58,730.75	182,591.59	553,343.17		
Net Block										
At 31 March 2025	156,350.00	236,520.05	506,837.73	251,597.74	1,195,998.00	282,886.44	452,321.63	3,082,511.59		
At 31 March 2024	156,350.00	262,800.04	610,635.41	263,775.42	1,160,486.68	332,807.56	268,471.38	3,055,326.49		



Pratima Bhandari



9 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Comuter, Laptop & Printer	
Gross Block								
At 1 April 2024	156,350.00	262,800.05	610,125.13	264,285.68	1,160,486.67	332,807.57	268,471.38	3,055,326.48
Additions				32,450.00	168,400.00		485,398.00	686,248.00
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At 31 March 2024	156,350.00	292,000.05	718,394.60	309,894.09	1,289,429.64	391,538.31	451,062.97	3,608,669.66
Depreciation/Adjustments								
At 1 April 2024								
Additions		26,280.00	89,532.00	44,309.55	132,888.67	49,921.13	301,547.75	644,479.10
Deductions/Adjustments			13,755.40	828.39				14,583.79
At 1 April 2023								
Additions		29,200.01	107,759.19	46,118.67	128,942.96	58,730.75	182,591.59	553,343.17
Deductions/Adjustments								
At 31 March 2025		26,280.00	103,287.40	45,137.94	132,888.67	49,921.13	301,547.75	659,062.89
At 31 March 2024		29,200.01	107,759.19	46,118.67	128,942.96	58,730.75	182,591.59	553,343.17
Net Block								
At 31 March 2025	156,350.00	236,520.05	506,837.73	251,597.74	1,195,998.00	282,886.44	452,321.63	3,082,511.59
At 31 March 2024	156,350.00	262,800.04	610,635.41	263,775.42	1,160,486.68	332,807.56	268,471.38	3,055,326.49

(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS					Total
	Goodwill	Computer Software	Copyrights/patents	License and franchise	Others (specify nature)	
Gross Block						
At 1 April 2024		1,375.74				1,375.74
Additions						
Deductions/Adjustments						
At 1 April 2023		3,439.36				3,439.36
Additions						
Deductions/Adjustments						
At 31 March 2025		1,375.74				1,375.74
At 31 March 2024		3,439.36				3,439.36
Amortization/Adjustment						
At 1 April 2024						
Additions		825.45				825.45
Deductions/Adjustments						
At 1 April 2023						
Additions		2,063.62				2,063.62
Deductions/Adjustments						
At 31 March 2025		825.45				825.45
At 31 March 2024		2,063.62				2,063.62
Net Block						
At 31 March 2025		550.29				550.29
At 31 March 2024		1,375.74				1,375.74

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31-Mar-25	31-Mar-24
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development

	31-Mar-25	31-Mar-24
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Note: Gross Block Value of Fixed Assets is not available and so Written down value at the beginning of the year is taken under Gross Block Value.



Name of the Entity: Bhartiya Jan Utthan Parishad

		As at 31 March 2025		As at 31 March 2024		(Amount in Rs.)
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
10	Investments - Non Current and Current (Valued at historical cost unless stated otherwise)					
	Trade Investments -Quoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of Investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(c)	Investments in preference shares					
(d)	Investments in equity Instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Investments property					
(i)	Other non-current investments (specify nature)					
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of Investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(c)	Investments in preference shares					
(d)	Investments in equity Instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Other non-current investments (specify nature)					
(i)	Investments property					
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm			Monday, March 31, 2025		Sunday, March 31, 2024
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)					

Total capital of the firm (Amount in Rs.)

Footnote 1: Details of investment in partnership firm

Name of partner with % share in profits of such firm

ABC

ZYX

Mr. A

Total capital of the firm (Amount in Rs.)



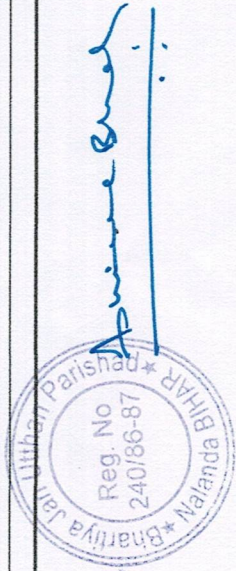
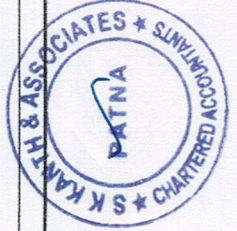
Name of the Entity: Bhartiya Jan Utthan Parishad					
Notes forming part of the Financial Statements for the year ended 31st March, 2025					
	Face Value	As at 31 March 2025		As at 31 March 2024	
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Current Investments					
Trade (valued at lower of cost or market value) - Quoted					
(a) Current maturities of long-term investments					
(b) Investments in equity instruments					
(c) Investments in preference shares					
(d) Investments in government or trust securities					
(e) Investments in debentures or bonds					
(f) Investments in mutual funds					
(g) Other Short-term investments (specify nature)					
Net current investments					
Trade (valued at lower of cost or market value) - Unquoted					
(a) Current maturities of long-term investments					
(b) Investments in equity instruments					
(c) Investments in preference shares					
(d) Investments in government or trust securities					
(e) Investments in debentures or bonds					
(f) Investments in mutual funds					
(g) Other Short-term investments (specify nature)					
Net current investments					
Grand Total					
Aggregate value of quoted investments and market value thereof.					
Aggregate value of quoted investments.					
Aggregate Provision for diminution in value of investments.					



Name of the Entity: Bhartiya Jan Utthan Parishad						
Notes forming part of the Financial Statements for the year ended 31st March, 2025						
		Long Term		Short Term		
		Monday, March 31, 2025	Sunday, March 31, 2024	Monday, March 31, 2025	Sunday, March 31, 2024	
11	Loans and advances					
A	(Secured)					
(a)	Capital advances					
(i)	Considered good	-	-	-	-	-
(ii)	Doubtful	-	-	-	-	-
	Less: Provision for doubtful advances					
(b)	Loans advances to partners or relative of partners	-	-	-	-	-
(c)	Other loans and advances (Advance against Project Program Expense)					
(i)	Prepaid expenses	-	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-	-
(v)	GST input credit receivable	-	-	-	-	-
(vi)	Security Deposits	-	-	-	-	-
	Balance with government authorities	-	-	-	-	-
	Total (a)+(b) (A)	-	-	-	-	-
B	Loans and advances					
	(Unsecured)					
(a)	Capital advances					
(i)	Considered good	-	-	-	-	-
(ii)	Doubtful	-	-	-	-	-
	Less: Provision for doubtful advances					
(b)	Loans advances to partners or relative of partners	-	-	-	-	-
(c)	Other loans and advances (Advance against Project Program Expense)					
(i)	Prepaid expenses	-	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-	-
(v)	GST input credit receivable	-	-	-	-	-
(vi)	Security Deposits	-	-	-	-	-
	Balance with government authorities	-	-	-	-	-
	Total (a)+(b) (B)	14,161.00	-	20,626.70	14,161.00	
	Total (A + B)	14,161.00	-	20,626.70	14,161.00	
		14,161.00	-	49,500.00	167,019.00	
		14,161.00	-	70,126.70	181,180.00	
		14,161.00	-	70,126.70	181,180.00	
		14,161.00	-	70,126.70	181,180.00	



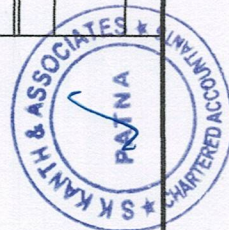
Name of the Entity: Bhartiya Jan Utthan Parishad			
Notes forming part of the Financial Statements for the year ended 31st March, 2025			
12	Other non-current assets	Monday, March 31, 2025	Sunday, March 31, 2024
(a)	Security Deposits	23,046.00	23,046.00
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	23,046.00	23,046.00
13	Receivables	Monday, March 31, 2025	Sunday, March 31, 2024
(a)	Donations/grants receivable (Annexure-8)	5,532,678.75	7,551,401.68
(b)	Others (specify nature)	-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt	5,532,678.75	7,551,401.68
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	5,532,678.75	7,551,401.68
14	Cash and Bank Balances	Monday, March 31, 2025	Sunday, March 31, 2024
A	Cash and cash equivalents	-	-
(a)	On current/Savings accounts	6,939,122.78	5,269,967.56
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits	-	-
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	33,182.67	6,602.37
(e)	Cash on hand	6,972,305.45	5,276,569.93
	Total	-	-
B	Other bank balances	-	-
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	6,562,847.90	7,044,173.00
(iv)	Others (specify nature)	-	-
	Total other bank balances	6,562,847.90	7,044,173.00
	Total Cash and bank balances	13,535,153	12,320,743
15	Other current assets	Monday, March 31, 2025	Sunday, March 31, 2024
	(Specify nature)	-	-
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)	-	-
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-



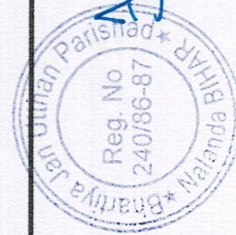
Name of the Entity: Bhartiya Jan Utthan Parishad			Notes forming part of the Financial Statements for the year ended 31st March, 2025		(Amount in Rs.)	
				31-Mar-25	31-Mar-24	
16	Other income					
(a)	Interest income			394,578.88	466,862.46	
(b)	Dividend income			-	-	
(c)	Net gain on sale of investments			-	-	
(d)	Other non-operating income			-	-	
	Loan and Liabilities Written back			3,915,575.60	1,025,468.80	
	Total other income			4,310,154.48	1,492,331.26	
17	Cost of goods sold (Delete whatever is not applicable)					
(A)	Materials consumed/distributed					
	Raw material consumed/distributed					
(i)	Inventory at the beginning of the year			-	-	
(ii)	Add : Purchases during the year			-	-	
(iii)	Less: Inventory at the end of the year			-	-	
	Cost of raw material consumed	(I)		-	-	
	Other materials (purchased intermediates and components)					
(i)	Inventory at the beginning of the year			-	-	
(ii)	Add : Purchases during the year			-	-	
(iii)	Less: Inventory at the end of the year			-	-	
	Cost of other material distributes	(II)		-	-	
	Total raw material consumed/distributed (A)	(I+II)		-	-	
B	Purchases of stock-in-trade			-	-	
(i)	...			-	-	
(ii)	...			-	-	
(iii)	...			-	-	
	Total (B)			-	-	



Name of the Entity: Bhartiya Jan Utthan Parishad			Notes forming part of the Financial Statements for the year ended 31st March, 2025	
C	Changes in inventories of finished goods, work in progress and stock-in trade		0	0
	Inventories at the beginning of the year:			
	(i) Stock-in-trade		-	-
	(ii) Work in progress		-	-
	(iii) Finished goods		-	-
	Inventories at the end of the year:	(I)	-	-
	(i) Stock-in-trade		-	-
	(ii) Work in progress		-	-
	(iii) Finished goods	(II)	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-	-
	Total (A+B+C)		0	0
18	Employee benefits expense			
	(Including contract labour)			
	(a) Salaries, wages, bonus and other allowances		-	-
	(b) Contribution to provident and other funds		-	-
	(c) Gratuity expenses		-	-
	(d) Staff welfare expenses		-	-
	Total Employee benefits expense		-	-
19	Finance cost		0	0
	(a) Interest expense			
	(i) On bank loan		-	-
	(ii) On assets on finance lease		-	-
	(b) Other borrowing costs			
	(c) Loss on foreign exchange transactions and translations considered as finance cost (net)		-	-
	Total Finance cost		-	-
20	Depreciation and amortization expense			
	(a) on tangible assets (Refer note 11)		-	-
	(b) on intangible assets (Refer note 11)		-	-
	Total Depreciation and amortization expense		-	-



Name of the Entity: Bhartiya Jan Utthan Parishad		
Notes forming part of the Financial Statements for the year ended 31st March, 2025		
21	Other Expenses	0
(a)	Religious/charitable	0
(b)	Other Expenses	
(i)	Consumption of stores and spare parts	
(ii)	Power and fuel	
(iii)	Rent	
(iv)	Repairs and maintenance - Buildings	
(v)	Repairs and maintenance - Machinery	
(vi)	Insurance	
(vii)	Rent, Rates and taxes, excluding, taxes on income	
(viii)	Labour charges	
(ix)	Travelling expenses	
(x)	Auditor's remuneration	
(xi)	Printing and stationery	
(xii)	Communication expenses	
(xiii)	Legal and professional charges	
(xiv)	Advertisement and publicity	
(xv)	Business promotion expenses	
(xvi)	Commission	
(xvii)	Clearing and forwarding charges	
(i)	Loss on sale of Property, Plant and Equipment	
(ii)	Loss on foreign exchange transactions (net)	
(iii)	Loss on cancellation of forward contracts	
(iv)	Loss on sale of investments (net)	
(v)	Provision for diminution in value of investments	
(vi)	Provision for doubtful debts	
(vii)	Miscellaneous expenses	
	Total	0



BHARTIYA JAN UTTHAN PARISHAD		Amount in Rs.
ANNEXURE-1: DETAILS OF GRANT & DONATIONS (INCOME & EXPENDITURE)		
Particulars	31st March 2025	31st March 2024
Grant under Project		
RMI CEP -III	2,368,937.00	-
RMI Other Than CEP III	4,005,871.80	13,746,397.00
SKN Bachpan	523,584.00	2,413,860.00
SKN Bacche	12,353,041.50	9,606,192.80
SRHR	171,000.00	-
Avon	414,236.00	-
Share and Care	795,002.00	-
SKN Out of School Children	173,898.00	-
Educate Girl	2,546,400.00	3,932,278.00
Challang	1,049,886.00	-
APPI Bachpan	9,580,000.00	8,900,000.00
Children Wallet India	216,395.00	-
Benevity Project	58,522.99	-
HRDP P 1015	7,493,175.00	-
HDFC P 0593	12,334,384.00	16037765.01
LIC HFL SAATHI	3,500,001.00	-
E vidyaloka Trust	2,427,615.00	301,287.00
CSC Gaya CHRI (S SHAKTI Project)	1,373,388.00	-
Vihaan Project	542,637.00	2,092,871.00
HDFC P 0888	19,736,803.40	-
Rotary India Literacy Mission	88,004.00	-
Action Research	-	128,880.00
TI Project	-	349,473.00
Monetary Gain under FCRA Project	360,774.00	179,858.20
Donation		
Cash	951,210.00	308,905.00
Kind	-	1,753,500.00
Grant in Aid Receivable		
Action Research	-	129,381.00
Child Line Project	-	340,459.24
TI Project	-	385,449.00
Un-utilized Grant Transferred from Previous Year BS	10,509,812.63	13403659.76
TOTAL	93,574,578.32	74,010,216.01



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ANNEXURE-2: DETAILS OF GRANT & DONATIONS (RECEIPT & PAYMENT)		
Particulars	31st March 2025	31st March 2024
RMI CEP -III	2,368,937.00	-
RMI Other Than CEP III	4,005,871.80	13,746,397.00
SKN Bachpan	523,584.00	2,413,860.00
SKN Bacche	12,353,041.50	9,606,192.80
SRHR	171,000.00	
Avon	414,236.00	
Share and Care	795,002.00	
SKN Out of School Children	173,898.00	
Educate Girl	2,546,400.00	3,932,278.00
Challang	1,049,886.00	
APPI Bachpan	9,580,000.00	8,900,000.00
Children Wallet India	216,395.00	
Benevity Project	58,522.99	
HRDP P 1015	7,493,175.00	
HDFC P 0593	12,334,384.00	16,037,765.01
LIC HFL SAATHI	3,500,001.00	
E vidyaloka Trust	2,427,615.00	301,287.00
CSC Gaya CHRI (S SHAKTI Project)	1,373,388.00	
Vihaan Project	542,637.00	2,092,871.00
Action Research	126,086.00	128,880.00
TI Project	338,391.00	412,757.00
HDFC P 0888	19,736,803.40	
Rotary India Literacy Mission	88,004.00	
Child Line Project	-	557,799.00
Donation in Kind	-	1,753,500.00
Monetary Gain under FCRA Project	360,774.00	179,858.20
Donation	951,210.00	308,905.00
TOTAL	83,529,242.69	60,372,350.01
3: DETAILS OF FEE FOR RENDERING CHARITABLE ACTIVITIES SERVICES		
Particulars	31st March 2025	31st March 2024
Receipts from Ghosrawan Training Centre (HO)	236,374.00	1,284,060.81
Receipts through Devendra Industrial Training Centre	2,510,483.00	3,207,300.00
Membership Fee	9,000.00	9,000.00
NGO Management Cost	580,615.40	-
	3,336,472.40	4,500,360.81



ANNEXURE-4: CHARITABLE EXPENSES (INCOME & EXPENDITURE)		
Particulars	31st March 2025	31st March 2024
EXPENSES UNDER PROJECT		
RMI CEP -III	432,857.00	-
RMI Other Than CEP III	4,847,688.70	12,029,454.00
SKN Bachpan	1,353,580.08	2,850,798.00
SKN Bacche	11,533,391.57	10,258,468.00
SRHR	293,242.66	
Avon	413,780.23	
Share and Care	646,980.00	
SKN Out of School Children	289,830.00	
Educate Girl	1,969,413.06	7,095,302.00
Challang	1,054,936.50	
APPI Bachpan	10,177,824.00	9,849,676.00
DITC	2,125,111.00	2,480,262.00
Children Wallet India	183,972.00	
Benevity Project	34,172.00	
HRDP P 1015	7,193,175.00	
HDFC P 0593	12,334,307.96	16,006,680.00
LIC HFL SAATHI	3,052,333.00	
E vidyaloka Trust	2,392,614.49	304,341.48
CSC Gaya CHRI (S SHAKTI Project)	1,505,354.00	
Vihaan Project	569,428.60	2,097,598.00
HDFC P 0888	19,736,803.40	-
Rotary India Literacy Mission	88,004.00	
Setting up Community Library & learning Centre at Bank	-	681,830.00
Targetted Intervention (TI) Project	-	495,585.00
Action Research	-	258,381.00
Grant of APPI Vax-2	-	300,157.00
Child Line Project		341,458.24
Local Contribution Expense in Projects	127,527.00	125,688.70
Ghosrawan Training Center Expense	1,018,718.00	
Community Contribution in Kind	-	1,753,500.00
ADMINISTRATIVE EXPENSES	399,469.00	1,449,092.60
BANK CHARGES UNDER PROJECT & OTHERS	44717.36	-
TOTAL	83,819,230.61	68,378,272.02
ANNEXURE-5: OTHER EXPENSES (INCOME & EXPENDITURE)		
Particulars	31st March 2025	31st March 2024
Settlement of Old Liability/Advance	-	1,114,823.43
Grants & Donations W/off	1,554,245.93	-
Advance W/off	33,205.00	-
Total	1,587,450.93	1,114,823.43
ANNEXURE-6 : BANK INTEREST RECEIVED (RECEIPT & PAYMENT)		
Particulars	31st March 2025	31st March 2024
Saving Bank Interest	188,311.88	236,407.86
Fixed Deposit Interest Received	166,965.40	172,120.60
TOTAL	355,277.28	408,528.46



BHARTIYA JAN UTTHAN PARISHAD
Annexure -7 :Schedule of Outstanding Current Liability For The Year 2024-2025

Sr. No.	Project	Opening Balance	Addition During The Year	Addition through Book Entry	Paid During The Year	Liabilities Written back	Closing Balance
1	Child Labour Project Society, Nalanda	463,037.00	-	-	-	-	463,037.00
2	Child Labour Project Society, Bhagalpur	1,270,285.00	-	-	-	-	1,270,285.00
3	Community Empowerment Project (RMI)	518,329.00	14,157.26	-	518,329.00	-	14,157.26
4	Family Counseling Centre	390,770.60	-	-	-	-	390,770.60
5	Devendra Industrial Traning centre	522,544.00	158,900.00	-	522,544.00	-	158,900.00
6	Targeted Intervention Program	3,160,772.39	-	-	338,391.00	1,594,151.43	1,228,229.96
7	Children Home Project	151,725.00	-	-	-	-	151,725.00
8	BACHPAN Project (SKN)	-	64,056.18	-	-	-	64,056.18
9	E-Vidyaloka Trust	35,796.30	21,430.00	-	35,796.30	-	21,430.00
10	HRDP HDFC	76.04	-	-	76.04	-	0.00
11	HO	780,891.62	-	-	175,638.00	-	605,253.62
12	CSC Gava CHRI (S SHAKTI Project)	-	137,500.00	-	-	-	137,500.00
13	BACCHE SKN	198,422.00	116,985.00	-	198,422.00	-	116,985.00
14	BACHPAN APPI	192,208.00	3,088.00	-	190,266.00	-	5,030.00
15	Child Line Project	422,128.30	-	-	-	-	422,128.30
16	Maitri Project (Educate Girl)	678,461.00	-	-	678,461.00	-	-
17	Setting up Community Library & Learning Centre, Banka	522,887.00	-	-	-	-	522,887.00
18	Action Research	129,381.00	-	-	129,381.00	-	-
19	Benevity Project	-	4,172.00	-	-	-	4,172.00
20	Lic HFL Saathi	-	413,280.00	-	-	-	413,280.00
21	Rotary India Literacy Mission	-	1,979.00	-	-	-	1,979.00
22	RMI CEP -III	-	3,798.00	-	-	-	3,798.00
23	Out of School Children (SKN)	-	102,081.00	-	-	-	102,081.00
24	Share and Care	-	31,903.00	-	-	-	31,903.00
25	SRHR	-	109,882.66	-	-	-	109,882.66
	Total Rs. Current Year	9,437,714.25	1,183,212.10	-	2,787,304.34	1,594,151.43	6,239,470.58
	Total Rs. Previous Year	10,213,704.06	2,951,762.76	1,098,732.04	3,801,015.81	1,025,468.80	9,437,714.25

Annexure -8 :Schedule of Grants in Aid Receivable For The Year 2024-2025

Sr. No.	Project	Opening Balance	Addition During The Year	Adjustment through Book Entry	Received During The Year	Grant written off	Closing Balance
1	Targeted Intervention Project	3,258,961.89	-	-	338,391.00	1,541,077.93	1,379,492.96
2	Family Conselling Centre	1,281,932.74	-	-	-	-	1,281,932.74
3	Child Labour Project Society, Nalanda	653,972.00	-	-	-	-	653,972.00
4	Child Labour Project Society, Bhagalpur	1,592,777.65	-	-	-	-	1,592,777.65
5	Community Empowerment Project (RMI)	9,873.00	-	-	-	9,873.00	-
6	Vihan	202,312.00	-	-	-	-	202,312.00
7	Child Line Project	422,191.40	-	-	-	-	422,191.40
8	Action Research	129,381.00	0.00	0.00	126,086.00	3,295.00	0.00
	Total Rs. Current Year	7,551,401.68	-	-	464,477.00	1,554,245.93	5,532,678.75
	Total Rs. Previous Year	7,317,195.44	615,952.24	239,337.00	621,083.00	-	7,551,401.68

Pratima Bhatt

Bharatiya Jan Uththan Parishad
Reg. No 240/86-87
Nalanda



Annexure -9 :Schedule of Cash & Bank Balances For The Year 2024-2025

OPENING BALANCE AS ON 01.04.2024		PARTICULARS	CLOSING BALANCE AS ON 31.03.2025	
Cash	Bank		Cash	Bank
1171.87	644,979.08	BJUP Main Account Organization	6339.17	397,086.07
5147.00	17797.37	Devendra Industrial Traning centre	26775.00	18239.52
0.00	1,036.45	Saving The Childhood Project	0.00	1,036.45
0.00	160.09	ARGHYAM COVID-19 RELIEF	0.00	160.09
0.00	3359.00	Child Labour Project Society, Nalanda (MBGB)	0.00	3359.00
0.00	1,153.26	Family Councelling Centre	0.00	1,153.26
0.00	0.00	CSC Gaya CHRI (S SHAKTI Project)	0.00	6,742.00
0.00	3,307.20	E-Vidya Loka Trust	0.00	23,002.69
2.50	0.00	World Vision	2.50	0.00
215.00	268,262.79	Community Empowerment (Axis Bank)	0.00	0.00
0.00	1,016,419.23	Community Empowerment (State Bank of India)-CEP-I	-	1,838,937.00
0.00	0.00	Community Empowerment (IDBI Bank)-CEP-III	-	20,959.00
0.00	278.00	Maitri Project	-	0.00
66.00	0.00	Mobility India (BOI-802)	66.00	0.00
0.00	0.86	Child Line Project	-	0.86
0.00	0.00	HRDP HDFC	-	0.00
0.00	0.00	Action Research	-	0.00
0.00	25,609.60	Vihan Project	-	0.00
0.00	2,089,117.00	BACCHE Project, -IDBI Bank FC-UT Bank -051350		1,992,043.66
0.00	394,368.75	BACCHE Project, -State Bank of india FC-09268		1,313,625.00
0.00	542,550.00	BACHPAN Project, SKN (IDBI)	0.00	0.28
0.00	80,255.28	BACHPAN Project, SKN (State Bank of India)	0.00	-
0.00	181313.6	BACHPAN Project, APPI	-	116,268.10
0.00	0.00	Benevity Project	-	27,243.45
0.00	0.00	LIC HFL Saathi	-	869,681.00
0.00	0.00	Rotary India Literacy Mission (IDBI-6682)	-	1,979.00
0.00	0.00	Children Wallet India	-	32,082.24
0.00	0.00	Share and Care (Khula Assama)	-	273,486.11
0.00	0.00	SRHR	-	2,038.00
0.00	0.00	Challang	-	0.00
6,602.37	5,269,967.56		33,182.67	6,939,122.78
		Mar-24 BJUP (OTHER BANK ACCOUNTS)	Mar-25	
		1,997.13 MBGB Ghosrawan-71580100015741		1,997.13
		6,761.00 MBGB Biharsharif-71470100111946		6,761.00
		2,441.00 PNB-1255000102946		2,441.00
		2,835.00 PNB-1255000102955		2,835.00
		27163.24 BOI-486110100013802		27163.24
		159886.00 UBI-347302010011800 (NCLP, Bhagalpur)		159886.00
		3240.00 UBI-409502010018351 (NCLP, Nalanda)		3240.00
		5029.00 IDBI Account No.54366		5029.00
		5792.50 IDBI Salary A/C-54380		5792.50
		122366.93 IDBI Bank A/C No.6682		-880.28
		187496.02 IDBI Bank EPF A/C No.46118		165241.22
		0.00 IDBI ACCOUNT 1083		6000.00
		0.00 IDBI ACCOUNT 1144		10287.00
		118678.00 IDBI Bank A/C No.0780104000051536		0.00
		1293.26 BOI-486110100013803 (initial deposit, FCC)		1293.26
		644,979.08		397,086.07



Annexure -10 :Schedule of Loans & Advances For The Year 2024-2025

	Loan & Advances	OB	Addition	Adjustment	Recovery	Write off	CB
1	Community Empowerment Project (RMI)	55,429.00	-	55,429.00	-	-	-
2	BACHPAN SKN	20,348.00	-	-	-	20,348.00	-
		-	1,500.00	-	-	-	1,500.00
3	E Vidyaloka Trust	15,009.00	-	-	-	-	15,009.00
4	Targeted Intervention Project	48,000.00	-	36,235.00	-	-	11,765.00
5	HO	6,000.00	-	-	-	6,000.00	-
6	Vihan Project	6,857.00	-	-	-	6,857.00	-
7	APPI Vaccination -2	-	19,930.00	-	-	-	19,930.00
8	HO (Advance to E VIDYALOKA)	-	1,296.00	-	-	-	1,296.00
9	Bachapan APPI	15,376.00	22,726.00	107,040.00	-	33,205.00	49,500.00
	Total Rs. Current Year	167,019.00	42,180.00	124,230.00	-	16,091.39	167,019.00
	Total Rs. Previous Year	285,160.39	-	-	-	-	-



BHARTIYA JAN UTTHAN PARISHAD

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

For the year ended 31st March, 2025

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting, and in accordance with generally accepted accounting principles in India (Indian GAAP) unless otherwise stated. The trust follows the relevant accounting standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to charitable organizations.

2. Use of Estimates

The preparation of financial statements requires estimates and assumptions that affect the reported amounts of assets and liabilities, income and expenditure, and the disclosure of contingent liabilities. Actual results could differ from these estimates. Estimates are reviewed periodically, and any revisions are recognized prospectively.

3. Revenue Recognition

- Grants , Donations and Subscriptions are recognized on accrual basis .

4. Property, Plant & Equipment

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes expenses incidental to the acquisition and installation. Depreciation is provided on the Written Down Value (WDV) at the rate prescribed under the Income Tax Act, 1961 or as per management estimate, whichever is appropriate.

6. Employee Benefits

- Short Term Employee Benefits such as salaries, leave encashment, etc., are recognized as expense in the period in which the employee renders the related service.
- Provident Fund and ESI contributions are accounted on cash basis .

7. Fund Accounting

The Trust maintains its accounts under the Fund Based Accounting System, where funds received for specific purposes are accounted under respective fund heads and expenditures are adjusted against them.

8. Investments

Investments are carried at cost. Provision for diminution is made if such decline is not temporary.



9. Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, bank balances, and fixed deposits with a maturity of less than 12 months from the date of acquisition.

10. Provisions and Contingent Liabilities

Provisions are recognized when the Trust has a present obligation, and it is probable that an outflow of resources will be required. Contingent liabilities are disclosed when the possibility of outflow is not remote.

NOTES TO ACCOUNTS

1. Society Status

Bhartiya Jan Utthan Parishad is registered under the Society Registration Act, 1860.

2. TDS and Statutory Deductions

The Society is generally regular in deducting and depositing TDS wherever applicable and other applicable statutory dues including EPF on deposit basis and no liabilities have been provided for payable amount during the reporting period.

3. Related Party Transactions

Details of related party transactions as per AS-18 are as follows:

Sl. No.	Name of Related Party	Designation	Nature of Expense	Amount (Rs.)
1.	Sri Abhishek Bhartiya	General Secretary cum Project Director	Honorarium for working as Project Director	17,53,018.00

The Honorarium paid to Sri Abhishek Bhartiya for working as Project Director is paid as per approved Project Budget of donor and also accorded by Executive Committee meeting of the Bhartiya Jan Utthan Parishad.

4. Written Back/Write off of Loan, Liabilities, Grant Receivable and Advance

As per recommendation of Executive Committee meeting no.232 dt. 29th March, 2025, the management of the society has written back/written off following items in Financial Statement considering very old liabilities/receivable either not payable or not recoverable:

Sl. No.	Particulars	Amount	Remark
1.	Loan & Liabilities	39,15,575.60	Written Back
2.	Grant Receivable	15,54,245.93	Written off
3.	Advance	33,205.00	Written off

5. Contingent Liabilities

No material contingent liabilities exist as on the Balance Sheet date unless otherwise specified.

6. Capital Commitments

Capital commitments (if any) not provided for as on 31st March, 2025: ₹ 0.00



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