

AUDITOR'S REPORT

We have examined the Balance Sheet of **PRODIGALS HOME (Regd. No. RS-1349)**, Fellowship Colony, House No.102, Dimapur 797112 Nagaland as at **31st March 2025** and also the Income & Expenditure Account for the year ended on the date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted the audit in accordance with auditing standard 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 a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

1. 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.
2. The **Balance Sheet and Income and Expenditure Account and Receipts & Payments Account** dealt with the report is in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true and fair view.
 - a. In the case of the Balance Sheet, of the state of affairs as on 31st Mar, 2025.
 - b. In the case of Income & Expenditure account for the period ended on that date.

DATE: 28.07.2025
PLACE: GUWAHATI
UDIN: 25087827BMJQZK8819



For DHANA & Associates
CHARTERED ACCOUNTANTS

DINESH SHARMA
(PARTNER)
M. NO.087827
Firm No. 0510525C

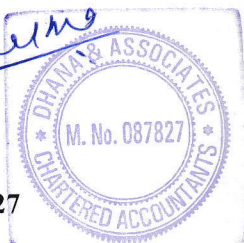
PRODIGALS HOME
Balance Sheet as at 31st March,2025

(All amounts in Rs.)

	Particulars	Note	As at 31st March, 2025	As at 31st March, 2024
I	FUNDS & LIABILITIES			
1	<u>Fund Account</u>			
(a)	Corpus Fund		-	-
(b)	General Fund	3	-1,752,056	-12,709,902
			-1,752,056	-12,709,902
2	<u>Non-Current liabilities</u>			
(a)	Revolving Funds	4	-	895,000
(b)	Long Term Loans	4	7,816,132	11,755,573
			7,816,132	12,650,573
3	<u>Current liabilities</u>			
(a)	Trade Payables		1,426,605	4,726,697
			1,426,605	4,726,697
	Total		7,490,681	4,667,368
II	ASSETS			
1	<u>Non-current assets</u>			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		1,242,166	1,448,992
			1,242,166	1,448,992
2	<u>Current assets</u>			
(a)	Cash and bank balances	5	6,128,043	2,202,902
(b)	Revolving Fund		120,473	1,015,473
			6,248,516	3,218,375
	Total		7,490,681	4,667,368
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

M/s DHANA & Associates
Chartered Accountants
Firm Registration No. 0510525C

Dinesh Sharma
Partner
Membership No. 087827
Place: Guwahati
Date: 28/07/2025
UDIN : 25087827BMJQZK8819



For & on behalf of Governing Body
PRODIGALS HOME

Ms. K. Ela Prodigals' Home
Director Dimapur : Nagaland

Place: Dimapur
Date: 28/07/2025

PRODIGALS HOME**Statement of Income & Expenditure for the year ended 31st March,2025**

(All amounts in Rs.)

	Particulars	Note	31st March,2025	31st March,2024
I	<u>Income</u>			
(a)	<u>Donations and Grants</u>	7		
(i)	Local Contribution		25,271,485	16,148,881
(ii)	Foreign Contribution		7,280,181	2,931,737
II	<u>Other Income</u>	8	49,822	144,954
III	Total Income (I+II)		32,601,488	19,225,572
IV	<u>Expenses:</u>			
(a)	Donations/contributions paid		-	-
(b)	Employee benefits expense		-	-
(c)	Finance costs		-	-
(d)	Depreciation and amortization expense	9	301,827	160,999.14
(e)	Religion/charitable expenses	10	21,329,579	20,632,515.00
(f)	Other expenses	10	12,235	987
	Total Expenses (IV)		21,643,641	20,794,501.14
V	Excess of Income over Expenditure for the year (Surplus) (III- IV)		10,957,847	-1,568,929
VI	<u>Appropriations</u>			
	Transfer to funds		-	-
	Transfer from funds		-	-
	Balance transferred to General Fund		10,957,847	-1,568,929
			10,957,847	-1,568,929
	The accompanying notes are an integral part of the financial statements			

M/s DHANA & Associates
Chartered Accountants
Firm Registration No. 0510525C


Dinesh Sharma
Partner
Membership No. 087827
Place: Guwahati
Date: 28/07/2025
UDIN : 25087827BMJQZK8819



For & On Behalf of Governing Body
PRODIGALS HOME


Director
Prodigals Home
Dimapur : Nagaland
Ms. K. Ela
Director

Place: Dimapur
Date: 28/07/2025

PRODIGALS HOME

Receipt and Payment account for the year ended 31st March,2025

(All amounts in Rs.)

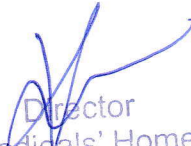
	Particulars	31 March 2025	31 March 2024
I	<u>SOURCES OF FUNDS</u>		
	Opening balance		
	Cash and Bank Balance	2,202,902	2,990,003
A)	<u>LOCAL FUND</u>		
	MSJE		
	Integrated Rehabilitation Centre for Addicts	3,182,424	2,051,699
	Helpage India Project:		
	"Support a Granny Parent HI Project."	450,000	450,000
	NSACS		
	Targeted Intervention Project of MIGRANTS at DIMAPUR	2,733,059	2,710,200
	Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur	2,100,387	2,127,000
	Childline India Foundation	310,421	-
	State Child Protection Society (Mission Vatsalya)		
	Child Care Institution	4,229,328	6,260,774
	Swachhta Action Plan	37,500	22,500
	Shamdasani Foundation		
	For Needy and Poor	45,000	15,000
	Ministry of Women and Child Development		
	Shakti Sadan	10,696,996	-
	LIC HFL CSR Department		
	LICHFL Sarthak	419,800	-
	Shishu Sarothi	20,620	-
	Enable India		
	Hamari Vaani	-	23,700
	North East Council		
	Cultural Event	-	600,000
	Nagaland Disability Commissioner		
	Workshop on Rights of Children with Disabilities	-	88,000
	Documenting terminologies of tribes/communities for Person with Disabilities	-	292,100
	Donations from Individuals/Institutions		
	Organization Contribution	800,000	1,507,908
	Donations from Well wishers	245,950	
	Bank Interest	46,131	35,954
	Creditors	951,908	4,371,809
	IDBI bank amount credited for Account closure procedure	3,691	
	Temporary Loan borrowed	1,751,423	1,325,213
	PH refunded against borrowed for project expenses	-	109,000



Director
Prodigals' Home
Dimapur : Nagaland

B) FCRA Contribution		
Department of State, U.S. Consulate, Kolkata YUVA (Young Un heard Voices for Action) on Climate Change	363,875	816,453
Story Centre, USA Rainbow Dailogues	631,219	1,811,961
Joni & Friends Family Retreat	516,519	264,334
International Indigenous Women's Forum "Indigenous women's empowerment towards sustainable livelihood and upholding indigenous women's rights" - FIMI	537,940	-
Wake up call on Violence against Women - AYNi Fund	1,667,695	-
Operation Lift Up Awareness program on Drug Abuse and Rehabilitation	2,627,120	-
DKA Austria Facilitating development and effective implementation of Child Protection Policies in Dimapur, Chumukedima and Niuland Districts of Nagaland	909,271	-
Bank Interest	26,542	38,989
Creditors	-	354,888
Total (a)	37,507,721	28,267,485




 Director
 Prodigals' Home
 Dimapur : Nagaland

II	<u>APPLICATION OF FUNDS</u>		
	LOCAL		
a)	<u>Project Expense</u>		
a)	Ministry of Social Justice and Empowerment (Annexure-I) Integrated Rehabilitation Centre for Addicts	3,564,354	5,625,770
b)	Helpage India Project (Annexure-II) Support a Granny Parent HI Project	450,000	450,000
c)	NSACS (Annexure-III) Targeted Intervention Project of MIGRANTS at DIMAPUR Prevention and Reduction of HIV/AIDS among High Risk Women in Dim	2,782,049 2,240,893	2,679,073 2,003,160
d)	Childline India Foundation (Annexure-IV)	311,070	588,000
e)	Ministry of Women and Child Development (Annexure-V) Shakti Sadan	10,782,391	2,449,110
f)	State Child Protection Society (Mission Vatsalya) (Annexure-VI) Child Care Institution Swachhta Action Plan	4,229,328 37,500	6,260,963 45,000
g)	Harsh Samdasani Foundation (Annexure-VII) Poor and Needy	45,000	15,000
h)	LIC HFL CSR Department LICHFL Sarthak	419,793	-
i)	Nagaland Disability Commissioner (Annexure-VIII) Workshop on Rights of Children with Disabilities	292,100	-
j)	Enable India Hamari Vaani		23,700
k)	North East Council Cultural Event		600,000
l)	Nagaland Disability Commissioner Workshop on Rights of Children with Disabilities		88,000
m)	Education Support Expenses		137,200
n)	Medical Expenses		42,116
	Administration Expenses (Annexure-IX) Miscellaneous Expenses	116,678	103,013




 Director
 Prodigals' Home
 Dimapur : Nagaland

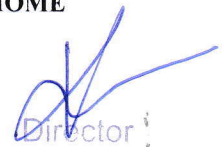
II FOREIGN		
Project Expense		
(a) Department of State, U.S. (Annexure-X) YUVA (Young Un heard Voices for Action) on Climate Change	363,875	1,716,068
b) Story Centre, USA (Annexure-XI) Rainbow Dailogues	1,455,252	2,973,088
c) Joni & Friends (Annexure-XII) Family Retreat	516,519	264,334
d) DKA Austria (Annexure-XVI) Facilitating development and effective implementation of Child Protection Policies in Dimapur, Chumukedima and Niuland Districts of Nagaland	427,388	-
e) International Indigenous Women's Forum (Annexure-XIII) "Indigenous women's empowerment towards sustainable livelihood and upholding indigenous women's rights" - FIMI	537,940	-
f) Wake up call on Violence against Women - AYNi Fund (Annexure-XIV)	843,297	-
g) Operation Lift Up (Annexure-XV) Awareness program on Drug Abuse and Rehabilitation	1,952,016	-
Others Expenses	12,235	987
Total (b)	31,379,678	26,064,582
Closing Cash and Bank Balance (a-b)	6,128,043	2,202,902
The accompanying notes are an integral part of the financial statements		

M/s DHANA & Associates
Chartered Accountants
Firm Registration No. 0510525C


Dinesh Sharma
Partner
Membership No. 087827
Place: Guwahati
Date: 28/07/2025
UDIN : 25087827BMJQZK8819



For & On Behalf of Governing Body
PRODIGALS HOME


Director
Ms. K. Ela
Director

Place: Dimapur
Date: 28/07/2025

Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

(All amounts in Rs.)

31st March, 2025**PROJECT WISE LOCAL/DOMESTIC EXPENDITURE****Annexure-I****M.S.J.E. Project:***"Integrated Rehabilitation Centre for Addicts"****Administrative Cost***

Project Coordinator	216,000
Accountant	120,000
Cook	96,000
Chowkidar	192,000
House Keeping Staff	96,000
Medical Officer	144,000
Counsellor	600,000
Yoga therapist	60,000
Nurse	288,000
Ward Boys	264,000
Peer Educator	108,000

Recurring exp.(other than Estt)

Rent	360,000
Medicines	137,873
Contingencies	100,006
Transport	71,544
In house Kitchen expenditure for BPL inmates	600,782
Bank Charges	149
Repayment of Loan	110,000

3,564,354**Annexure-II****Helpage India Project:***"Support a Gran"*

Printing, Stationery, Telephone, Internet, Miscellaneous Expenses	27,000
Direct cost such as food, nutrition, medicine, rescue, recreation, clothing, funeral.	423,000

450,000


Director
Prodigals' Home
Dimapur : Nagaland

Annexure-III

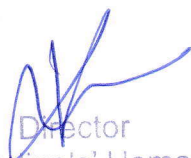
NSACS

"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS at DIMAPUR"

Honararium to Project Director	48,000
Programme Manager	249,504
M & E Assistant cum Accountant	189,600
Doctor	240,000
Honorarium to Pes(8 nos)	672,000
ANM/ Counsellor	147,600
ORW(5 NOS)	619,800
Travel for programme manager	16,800
Travel for M & E	7,200
Travel cost for admin purpose	6,000
Travel for Health Educator(Outreach worker)	90,000
Travel for ANM	14,400
Travel for Peer Educator	100,800
Rent for Office cum DIC	144,000
Rent for Additional Field DIC 2	60,000
Communication	8,000
Printing and Stationaries	47,142
Water and Electricity	9,000
Rapid Assesement	16,000
AMC	6,000
Documentation Cost	2,000
Mid Media	24,000
Clinic Maintanace cost	3,600
Consumable for community based screening and BMW	10,000
Mangaement	
Review meeting at Prog level	3,000
Advocacy Meeting	3,600
Congregation Events	6,000
Demand Generation Activity	9,000
Professional Tax	18,288
Refunded to NSACS	10,636
Bank charges	79

2,782,049




Director
Prodigals' Home
Dimapur : Nagaland

Prevention and Reduction of HIV/AIDS among High Risk Women in Dimapur

Honararium to Project Director	48,000
Programme Manager	249,504
M & E Assistant cum Accountant	189,504
Doctor	120,000
Honorarium to Pes(8 nos)	528,000
ANM/ Counsellor	147,504
ORW	371,520
Travel for programme manager	16,800
Travel for M & E	7,200
Travel cost for admin purpose	8,400
Travel for Outreach worker	54,000
Travel for ANM	14,400
Travel cost for Peer Navigator	1,200
Travel for Peer Educator	79,200
Rent for Additional Field DIC 2	123,500
Communication	9,600
Printing and Stationaries	48,600
Water and Electricity	2,500
AMC	5,800
Documentation Cost for BCC Materials	3,400
Recurring cost	7,200
Consumable for community based screening and BMW	9,930
Mangaement	
Review meeting	6,000
Advocacy Meeting	6,000
Demand Generation Activity	6,000
Community Event	18,000
Dic Level Meetiing	3,600
Professional Tax	13,968
Health Camp	5,000
Strengthen Outreach activities	18,000
Refunded to NSACS	118,553
Bank charges	10

2,240,893




Director
Prodigals' Home
Dimapur : Nagaland

Annexure-IV

Childline India Foundation, Mumbai.

'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'

Loan Repayment (2022-23)	310,421
Bank charges	649
	<u>311,070</u>

Annexure-V

Ministry of Women and Child Development

"Shakti Sadan"

Loan repayment	5,247,943
Sundry creditors payment of previous years	4,252,000
Payment of Rent during the period	568,053
Expenditure during the year for Shakti Sadan	714,395
	<u>10,782,391</u>

Annexure-VI

**State Child Protection Society, Deptt. Of Social Welfare,
Kohima, Nagaland. (CCI)**

Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'

Salary	2,040,384
Maintenance	900,000
Bedding	25,000
Administrative Expenses - Water, Electricity, Transportation, Rent, Miscellenous Exp and Contingencies	600,000
Specialized Equipment	50,000
Additional Grant for Nutrition food	24,000
Salary	589,944
	<u>4,229,328</u>




Director
Prodigals' Home
Dimapur : Nagaland

**State Child Protection Society, Deptt. Of Social Welfare,
Kohima, Nagaland. (CCI)**

Project: 'Mission Vatsalya Scheme (Swachhta Action Plan)

Cleaning of water storage tanks	3,000
Orientation program on Water, Sanitation and Hygiene in CCI	3,500
Plantation drive in CCI	3,000
Art and Craft activity	3,200
Hair Cut Expenses	2,300
	<u>15,000</u>
Loan Repayment (2023-24)	22,500
	<u>37,500</u>

Annexure-VII

Harsh Samdasani Foundation

Poor and Needy	45,000
	<u>45,000</u>

Annexure-VIII

Nagaland Disability Commissioner

Documenting terminologies of tribes/communities for Person with Disabilities	292,100
	<u>292,100</u>

Annexure-IX

Administration Expenses

Expenses incurred from Bandhan Bank Account	116,678
	<u>116,678</u>




Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

PROJECT- WISE FCRA EXPENDITURE

Annexure-X

(All amounts in Rs.)

31st March, 2025

U.S. Department of State (YUVA Project)

Paid to Creditors	354,888
Admin Expenses	7,390
Bank charges	1,597
	363,875

Annexure-XI

Story Center

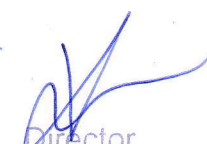
Conference Package	106,748
Accommodation and meals for outstation participants	103,651
Printing (banners, etc. for event)	8,400
Conference kit	25,000
Travel & Accommodation	588,116
Contractual services	623,337
	1,455,252

Annexure-XII

Joni & friends

Equipment Rental	60,000
Consultants/Interpreters/Guides	20,000
Honorariums	10,000
Resource Supplies/Other Items	37,832
T-Shirt Printing	19,325
Books	10,000
Hotels	66,000
Meals	225,427
Transportation	66,200
Bank Charges	1,735
	516,519




Director
Prodigals' Home
Dimapur : Nagaland

Annexure-XIII

International Indigenous Women's Forum (FIMI)

Project Personnel	
Project Coordinator	57,932
Local Coordinator	28,966
Finance Coordinator	28,966
External Experts	
Translations	6,000
Resource Persons	31,000
Documentation	8,500
Communication	5,200
Travel & Accommodation	
Transportation	147,190
Accommodation	34,800
Hall Hiring	4,000
Materials & Banner	
Banner	1,780
Stationery	3,450
Printing Materials	7,200
Incentives	26,700
Other Direct Cost	
Refreshment/Food	55,392
Preparatory Meetings	27,767
Review Meetings	25,000
Administrative Expenses	
Office Stationery	2,597
Communication	5,500
Contingency	21,597
Audit fees	6,000
Bank fees	2,403
	537,940

Annexure-XIV

International Indigenous Women's Forum (AYNI)

Strategic Planning Meeting	132,092
Awareness Campaign on violence against women	342,179
Capacity Building - Workshop on revision of the constitution	92,544
Personnel Expenses: Project team IWFNEI & Fiscal Partner	169,914
Office Rent	30,480
Travel for participants	73,797
Bank Charges	2,291
	843,297



Director
Prodigals' Home
Dimapur : Nagaland

Annexure-XV

Operation Lift Up

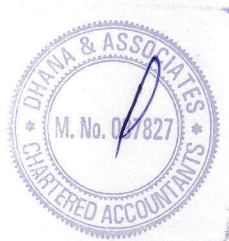
Honorarium to Resource Person	135,000
Honorarium to Medical Doctor	135,000
Food	510,000
Lodging	225,000
Hiring of Conference Hall and Sound system	450,000
Transportation	255,800
Stationery	72,000
Medicines	162,392
Bank Charges	6,823

1,952,016

Annexure-XVI

DKA Austria

Director	60,000
Program Manager	200,000
Part time accountant	40,000
Communications	1,500
Refreshments	12,000
Communications and transport cost	43,800
Questionnaire development & printing	5,000
Communications and transport cost	20,000
Bank Charges	2,088
	384,388
Capital Expenditure (Office equipment (Computer))	43,000
	427,388




Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

Note - 1 Background of the entity

Note - 2 Significant Accounting Policies

Note - 3 Fund Account

(All amounts in Rs.)

Sr. No.	Particulars	As at 1st April 2024	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025
(A)	Unrestricted Funds				
1	Corpus Funds	-		-	-
2	General Funds	-12,709,902	10,957,847	-	-1,752,056
(B)	Restricted Funds	-	-	-	-
		-12,709,902	10,957,847	-	-1,752,056
	Previous Year (PY)	-11,140,973	-1,568,929	-	-12,709,902

As at
31st March, 2025

As at
31st March, 2024

4 Non-Current Liabilities

Revolving Funds (Annexure-1)
Long Term Loans (Annexure-2)
Total

-	895,000.00
7,816,132	11,755,573
7,816,132	12,650,573

5 Current Asset

Cash and Cash Equivalents (Annexure-3)
Total

6,128,043	2,202,902
6,128,043	2,202,902



Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

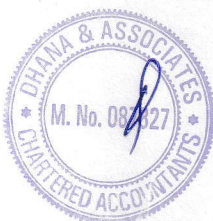
Annexure to Balance Sheet**Annexure 1: Revolving Fund**

(All amounts in Rs.)

Sl.No.	Particulars	As on 01.04.2023	Addition this year	Grant Total	Settled this year	As on 31.03.2024
1	I. G. S. S. S	450,000.00		450,000.00	450,000.00	-
2	A. H. BONN	60,000.00		60,000.00	60,000.00	-
3	M. OF TEXTILES	60,000.00		60,000.00	60,000.00	-
4	C. B. R. PROJECT	120,000.00		120,000.00	120,000.00	-
5	Tear Australia	70,000.00		70,000.00	70,000.00	-
6	Bethany Society	135,000.00		135,000.00	135,000.00	-
Grand Total:		895,000.00	-	895,000.00	895,000.00	-

Annexure 2: Temporary Loan

Sl.No.	Particulars	As on 01.04.2024	Addition this year	Grant Total	Settled this year	As on 31.03.2025
1	M.S.J.E	5,071,130.00	1,751,423.00	6,822,553.00	110,000.00	6,712,553.00
2	Swadhar Greh	5,247,943.00	-	5,247,943.00	5,247,943.00	-
3	Childline India Foundation	1,414,000.00		1,414,000.00	310,421.00	1,103,579.00
4	SCPS/CCI	-	-	-	-	-
6	SCPS Swachhta Action Plan	22,500.00		22,500.00	22,500.00	-
Grand Total:		11,755,573.00	1,751,423.00	13,506,996.00	5,690,864.00	7,816,132.00



Director
Prodigals' Home
Dimapur : Nagaland

Annexure 3: Cash and Cash Equivalent

Sl.No.	Particulars	Cash Balance	Bank Balance	Total
	Indian Fund			
1	NSACS Migrant TI Project			-
2	NSACS FSW Project			-
3	CHILDLINE India Foundation		13,990	13,990
4	SHAKTI SADAN			-
5	MSJE		3,421,047	3,421,047
6	Azim Premji		447,420	447,420
7	CCI (SCPS)	995	13,019	14,014
8	Swachhta Hi Sewa (SCPS)			-
9	HelpAge India	336		336
10	LIC HFL CSR Department		7	7
11	Bandhan Bank, Account Number 50150084650508		84,514	84,514
12	IDBI BANK General Fund A/c Number 0160104000103428		153,224	153,224
	Sub Total A	1,331	4,133,221	4,134,552
	Foreign Fund			
1	AYNI-International Indigenous Women's Forum	-	824,398	824,398
2	DKA Austria	-	481,883	481,883
3	Operation Lift up	-	675,104	675,104
4	Others (Balance on bank interest)	-	12,106	12,106
	Sub Total B	-	1,993,491	1,993,491
	Grand Total: (A + B)	1,331	6,126,712	6,128,043



[Signature]
 Director
 Prodigals' Home
 Dimapur : Nagaland

PRODIGALS HOME

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

6 Property, Plant and Equipment (owned assets)

Sr. No.	Particulars	Rate of Depreciation	WDV as on 31/03/2024	Addition/Deletion (less than 180 days)	Addition/Deletion (less than 180 days)	Total	Depreciation for 2024-25	WDV as on 31/03/2025
A	Fixed Assets (Created out of Local Contribution)							
1	<u>Building</u>							
	Building		302,333			302,333	30,233.27	328,149
	Irrigational Structure (civil structure)	10%	56,906			56,906	5,690.62	272,099
	Poultry & Dairy Shed (temporary)	40%	8,056			8,056	3,222.59	51,216
2	<u>Plant & Machinery (15%)</u>							
	Medical Equipment	15%	18,035			18,035	2,705.30	429,175
	Office Equipment	15%	27,050			27,050	4,057.45	15,330
	Games & Sports Equipment	15%	12,275			12,275	1,841.29	22,992
	LCD Projector	15%	20,619			20,619	3,092.92	10,434
	Sewing Machine	15%	34,504			34,504	5,175.60	17,527
	Tools & Machine (farming)	15%	18,285			18,285	2,742.69	29,328
	Audio/Visual Set	15%	8,806			8,806	1,320.86	15,542
	Misc. Assets	15%	10,681			10,681	1,602.14	7,485
	Digital Camera	15%	22,513			22,513	3,377.01	9,079
	Xerox Machine	15%	8,510			8,510	1,276.51	19,136
	Sony Handycam	15%	3,826			3,826	573.96	7,234
	Spiral Binding Machine	15%	864			864	129.66	3,252
	Inverter & Battery	15%	14,251			14,251	2,137.64	735
	Mobile Phones	15%	65,610			65,610	9,841.50	12,113
	Vehicle (Car/Jeep, etc.)	15%	148,966			148,966	22,344.95	55,769
	Motor Bike	15%	75,946			75,946	11,391.93	126,621
	Kitchenwares	15%	14,169			14,169	2,125.34	64,554
								12,044




Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

(All amounts in Rs.)

31st March, 2025

31st March, 2024

7 Donations & Grants

I LOCAL/INDIAN Contribution

a) MSJE

Integrated Rehabilitation Centre for Addicts

3,182,424

2,051,699

b) Helpage India Project:

"Support a Granny Parent HI Project."

450,000

450,000

c) NSACS

Targeted Intervention Project of MIGRANTS at DIMAPUR

2,733,059

2,710,200

Prevention and Reduction of HIV/AIDS among 650 High Risk Women in D

2,100,387

2,127,000

d) Childline India Foundation

310,421

-

e) State Child Protection Society (Mission Vatsalya)

Child Care Institution

4,229,328

6,260,774

Swachhta Action Plan

37,500

22,500

f) Shamdasani Foundation

For Needy and Poor

45,000

15,000

g) Ministry of Women and Child Development

Shakti Sadan

10,696,996

-

h) LIC HFL CSR Department

LICHFL Sarthak

419,800

-

i) Shishu Sarothi

20,620

-

j) Enable India

Hamari Vaani

-

23,700

k) North East Council

Cultural Event

-

600,000

l) Nagaland Disability Commissioner

Workshop on Rights of Children with Disabilities

-

88,000

Documenting terminologies of tribes/communities for Person with Disabilities

-

292,100

m) Donations from Individuals/Institutions

Organization Contribution

800,000

1,507,908

Donations from Well wishers

245,950

-



Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

II FCRA Contribution

(a) Department of State, U.S. Consulate, Kolkata

YUVA (Young Un heard Voices for Action) on Climate Change 363,875 816,453

b) Story Centre, USA

Rainbow Dailogues 631,219 1,811,961

c) Joni & Friends

Family Retreat 516,519 264,334

d) International Indigenous Women's Forum

"Indigenous women's empowerment towards sustainable livelihood and upholding indigenous women's rights" - FIMI 537,940 -

e) Wake up call on Violence against Women - AYNi Fund

1,667,695 -

f) Operation Lift Up

Awareness program on Drug Abuse and Rehabilitation 2,627,120 -

g) DKA Austria

Facilitating development and effective implementation of Child Protection Policies in Dimapur, Chumukedima and Niuland Districts of Nagaland 909,271 -

i) Bank Interest

26,542 38,989

32,551,666

19,080,618

8 Other income

(a) Bank Interest

46,131 35,954

(b) Dividend income

- -

(c) Net gain on sale of investments

- -

(d) Other non-operating income

3,691 109,000

49,822

144,954

9 Depreciation and amortization expense

(a) on tangible assets (Refer note 6)

301,827 160,999

301,827

160,999



Director
Prodigals' Home
Dimapur : Nagaland

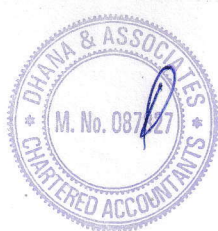
PRODIGALS HOME

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

10 Other Expenses

Charitable Expenses

I Local/Domestic Expenditure		
<u>Project Expense</u>		
a) Ministry of Social Justice and Empowerment (Annexure-I) Integrated Rehabilitation Centre for Addicts	3,454,354	3,574,071
b) Helpage India Project (Annexure-II) Support a Granny Parent HI Project	450,000	450,000
c) NSACS (Annexure-III) Targeted Intervention Project of MIGRANTS at DIMAPUR Prevention and Reduction of HIV/AIDS among High Risk Women in Dimapur	2,782,049 2,240,893	2,679,073 2,003,160
d) Childline India Foundation (Annexure-IV)	649	588,000
e) Ministry of Women and Child Development (Annexure-V) Shakti Sadan	1,282,448	2,449,110
f) State Child Protection Society (Mission Vatsalya) (Annexure-VI) Child Care Institution Swachhta Action Plan	4,229,328 15,000	2,901,832 24,750
g) Harsh Samdasani Foundation (Annexure-VII) Poor and Needy	45,000	15,000
h) LIC HFL CSR Department LICHFL Sarthak	367,793	-
i) Nagaland Disability Commissioner (Annexure-VIII) Workshop on Rights of Children with Disabilities	292,100	-
j) Enable India Hamari Vaani	-	23,700
k) North East Council Cultural Event Promoting Historical Union between Ahom and Ao Naga Culture.	-	600,000
l) Nagaland Disability Commissioner Workshop on Rights of Children with Disabilities	-	88,000
m) Education Support Expenses	-	137,200
n) Medical Expenses	-	42,116
Administration Expenses (Annexure-IX) Miscellaneous Expenses	116,678	103,013



[Signature]
Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

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

II FCRA Expenditure

Project Expense

(a) Department of State, U.S. (Annexure-X)

YUVA (Young Un heard Voices for Action) on Climate Change 363,875 1,716,068

b) Story Centre, USA (Annexure-XI)

Rainbow Dialogues 1,455,252 2,973,088

c) Joni & Friends (Annexure-XII)

Family Retreat 516,519 264,334

d) International Indigenous Women's Forum (Annexure-XIII)

"Indigenous women's empowerment towards sustainable livelihood and upholding indigenous women's rights" - FIMI 537,940 -

e) Wake up call on Violence against Women - AYNi Fund (Annexure-XIV)

843,297 -

f) Operation Lift Up (Annexure-XV)

Awareness program on Drug Abuse and Rehabilitation 1,952,016 -

g) DKA Austria (Annexure-XVI)

Facilitating development and effective implementation of Child Protection Policies in Dimapur, Chumukedima and Niuland Districts of Nagaland 384,388 -

Others Expenses

12,235 987

Total

21,341,814

20,633,502



Director
Prodigals' Home
Dimapur : Nagaland

PRODIGALS HOME

Significant accounting policies and notes on accounts

forming part of the financial statement for the period ended on 31st march, 2025

Note - 1 Brief about the entity

1. Legal Status of the Society

Prodigals Home is a **Society** registered under Society Registration Act, 1860 vide registration no. **RS-1349** dated **14/08/1991**.

2. Society Registered Office

- **Registered Office:** House No.102, Fellowship Colony, Dimapur, Nagaland, 797112.

3. Charitable Projects & Activities Undertaken (Current Year):

(i) Awareness & Rehabilitation Programs

- Integrated Rehabilitation Centre for Addicts (Supported by Ministry of Women and Child Development)
- Drug Abuse Awareness & Rehabilitation (Supported by Operation Lift up)

(ii) Child Protection & Welfare Programs

- Implementation of Child Protection Policies in Dimapur, Chumukedima & Niuland (Supported by DKA Austria)
- Child Care Institution under Mission Vatsalya (Supported by Ministry of Women and Child Development)

(iii) Women Empowerment

- Indigenous Women's Empowerment Programs (FIMI Project)
- Shakti Sadan Project (Supported by Ministry of Women & Child Development)
- LICHFL Sarthak Project (Supported by LIC HFL CSR Department)

(iv) Differently Abled & Livelihood

- LICHFL Sarthak Project (Supported by LIC HFL CSR Department)

(v) Health & Elderly Care

- Helpage India Project – "Support a Granny Parent"
- Prevention & Reduction of HIV/AIDS among High-Risk Women in Dimapur (NSACS)
- Targeted Intervention Project of MIGRANTS at DIMAPUR (NSACS)
- Provision of Medical Support, Awareness, and Counselling



[Signature]
Director
Prodigals' Home
Dimapur : Nagaland

(vi) Community Development & Inclusion

- Swachhata Action Plan Initiatives
- Support for needy and poor (Shamdasani Foundation)

4. Society Registrations

The Society holds the following registrations:

1. **Income Tax Act, 1961**
 - Section 12AB Registration
 - Section 80G Registration
2. **Corporate Social Responsibility (CSR)**
 - Registered under the Ministry of Corporate Affairs
3. **NGO Darpan / NITI Aayog**
 - Unique ID: NIL/2009/0000506
4. **Foreign Contribution (Regulation) Act, 2010 (FCRA)**
 - Registered for receiving foreign contributions

Note - 2 Significant Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention, on accrual basis, and in compliance with generally accepted accounting principles in India, applicable Accounting Standards, and guidance issued by ICAI for Not-for-Profit Organizations. Management makes estimates and assumptions based on best judgment, which may differ from actual results. Variances, if any, are recognized in the period in which results become known.

b) Use of estimates

Preparation of financial statements requires estimates and assumptions that affect reported assets, liabilities, income, and expenses. Actual outcomes may differ, and such differences are recognized in the period they arise.



Director
Prodigals' Home
Dimapur : Nagaland

c) Property, Plant and Equipment

Tangible Assets

- (a) Tangible assets and capital work-in-progress are stated at cost less accumulated depreciation and impairment losses.
- (b) Cost includes purchase price, taxes, freight, installation, and other attributable expenses net of any input tax credit available.
- (c) Depreciation is provided on Written Down Value basis as per Income-tax Act, 1961.
- (d) Depreciation is provided on the block of assets as per the rates prescribed under the Income-tax Act, 1961. Assets used for less than 180 days are depreciated at 50% of the applicable rate.
- (e) Fixed assets funded by donors are adjusted against the "Fixed Asset Fund" created for the same.
- (f) Consumables, medicines, and materials meant for free distribution are charged off as expenses in the year of purchase.

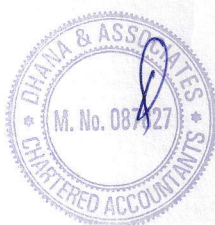
d) Revenue Recognition

(a) Grants and Donations –

- (i) Restricted/project-specific donations are credited to "Earmarked/Restricted Funds" in the Balance Sheet and utilized as per donor instructions.
 - (ii) Capital grants are transferred to "Capital Asset Fund" to the extent utilized.
 - (iii) Unrestricted donations are recognized as income in the year of receipt.
 - (iv) Unutilized restricted grants are carried forward as liabilities.
- (b) **Donations in Kind:** Recognized at fair value on the date of receipt and correspondingly recorded as expenditure when distributed/utilized.
- (c) **CSR Grants:** Treated as restricted funds and utilized strictly for approved CSR activities/projects.
- (d) **Interest Income:** Recognized on a time proportion basis.
- (e) **Service Fees/Subscriptions (if any):** Recognized on accrual basis as per terms.

h) Income Tax

The Society, being registered under section 12AB, is exempt from income tax subject to compliance with applicable provisions of the Income-tax Act, 1961. Hence, no provision for taxation is made in the accounts.



Director
Prodigals' Home
Dimapur : Nagaland

Notes to Accounts

(a) Donations and Grants

- (i) **Local Contribution** received in cash and bank during the year amounted to ₹ 2,53,21,307/-
(ii) **Foreign Contribution** received in bank during the year amounted to ₹ 72,80,181/-

(b) Charitable Activities/ Project-wise Expenditure

During the year, the NGO has undertaken the following major activities:

<i>Category</i>	<i>Project / Funding Agency</i>	<i>Expenditure (₹)</i>
I. Local / Domestic Expenditure		
Ministry of Social Justice & Empowerment	Running Integrated Rehabilitation Centre for Addicts	34,54,354
Helpage India Project	Supporting Elderly through "Support a Granny Parent" Programme	4,50,000
NSACS	Targeted Intervention Project of Migrants at Dimapur	27,82,049
	HIV/AIDS Prevention & Reduction among High Risk Women in Dimapur	22,40,893
Childline India Foundation	Childline Helpline and Support Services	649
Ministry of Women & Child Development	Shakti Sadan - Shelter & Support for Women	12,82,448
State Child Protection Society (Mission Vatsalya)	Child Care Institution	42,29,328
	Swachhta Action Plan (Cleanliness & Hygiene Drive)	15,000
Harsh Samdasani Foundation	Welfare Support for Poor & Needy	45,000
LIC HFL CSR Department	LICHFL Sarthak - CSR Support Programme	3,67,793
Nagaland Disability Commissioner	Workshop on Rights of Children with Disabilities	2,92,100
Administration Expenses	Miscellaneous Administrative & Project Support	1,16,678
II. FCRA Expenditure		
Department of State, U.S.	YUVA - "Young Unheard Voices for Action" on Climate Change	3,63,875
Story Centre, USA	Rainbow Dialogues - Promoting Inclusion & Awareness	14,55,252
Joni & Friends	Family Retreat Programme for Differently Abled	5,16,519
International Indigenous Women's Forum	Indigenous Women's Empowerment for Sustainable Livelihood & Rights (FIMI)	5,37,940
AYNI Fund	"Wake-up Call" Programme on Violence against Women	8,43,297
Operation Lift Up	Awareness Programmes on Drug Abuse & Rehabilitation	19,52,016
DKA Austria	Child Protection Policy Implementation - Dimapur, Chumukedima & Niuland	3,84,388
Other Expenses	Miscellaneous Project Expenses	12,235



Director
Prodigals' Home
Dimapur : Nagaland

(c) Other Matter

- (i) No remuneration has been paid to governing body members, other than reimbursement of actual expenses incurred.
- (ii) Previous year figures have been regrouped or reclassified wherever necessary to conform to the current year's presentation.
- (iii) All amounts are rounded off to the nearest rupee unless otherwise stated.

M/s DHANA & Associates
Chartered Accountants
Firm Registration No. 0510525C



Dinesh Sharma
Partner

Membership No. 087827

Place: Guwahati

Date: 28/07/2025

UDIN : 25087827BMJQZK8819



For & on behalf of Governing Body
PRODIGALS HOME


Director
Prodigals' Home
Dimapur : Nagaland

Ms. K. Ela
Director

Place: Dimapur

Date: 28/07/2025