SATHI

(Society for Assistance to Children in Difficult Situation)

AUDIT REPORT

Financial Year 2022-23

SHENOY & KAMATH

CHARTERED ACCOUNTANTS

No. T-306, 3rd Floor, Suraj Plaza,

Behind Bata Showroom, 8th 'F' Main,

Jayanagar III Block, Bengaluru – 560 011.

(Karnataka – India)

Ph No: 080 - 26542305

PARTNERS :
K.S. RANGANATH SHENOY B.Com., F.C.A.
M. RATHNAKAR KAMATH B.Com., F.C.A.

Independent Auditor`s report

To the Members of
SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION(SATHI),
BANGALROE

Opinion

We have audited the financial statements of **SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION(SATHI)**, which comprises the Balance sheet as at 31st March 2023 and the Statement of Income and Expenditure account, for the year then ended, and other explanatory information.

Management`s Responsibility for the Financial Statements

The members of the society are responsible for preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor`s Responsibility for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor`s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

Basis of opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Other Information

These financial statements are the responsibility of the members of the Society.

We report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

(ii) In our opinion, proper books of account as required by law have been kept by the Trust, so far as it appears from our examination of the books;

(iii) The balance sheet and Profit and Loss account dealt with by this report are in agreement with the books of account;

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

SHENOY & KAMATH * BANGALORE-11 * CHARTERED ACCOUNTANTS

a) In the case of the Balance Sheet of the State of affairs of **SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION(SATHI),** as on 31st March 2023;

And

b) In the case of the Income and Expenditure Account, of the **excess of income over expenditure** for the year ended on that date.

UDIN: 23202841BGWMDO9224

For SHENOY & KAMATH
CHARTERED ACCOUNTANTS,
Firm Registration Number. 006673S

(M RATHNAKAR KAMATH)
PARTNER
Membership Number :202841

PLACE: BENGALURU.
DATE: 30th May, 2023

SATHI (Society for Assistance to Children in Difficult Situation)
CONSOLIDATED (FC & NON FC)
BALANCE SHEET AS AT 31.03.2023

LIABILITIES	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		ASSETS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
I. SATHI FUND:						**I. Fixed Assets**	A1	0.75	**0.75**	**0.59**	**0.59**
Opening Balance		1643524.09		890137.61		**II. Investments (FD)**	A2	4500000.00	**4500000.00**	**10099560.00**	**10099560.00**
Add: Prior period adjustment	E 3	0.00		3897.14		**III. Current Assets**					
Add: Excess of Income over exp transferred from Income& Exp a/c		649613.97	**2293138.06**	749489.34	**1643524.09**	Deposits (Asset)	A3	405400.00		420000.00	
						Accrued Interest on FD's		395050.00		292152.00	
II. FUNDING AGENCY :Undisbursed funds						TDS receivable: AY 2021-22		37641.00		37641.00	
1) Foreign Contribution (FC)	L1	672833.00		4172695.41		TDS receivable: AY 2022-23		28487.00		28487.00	
2) Non Foreign Contribution(Non FC)	L2	6118212.90	**6791045.90**	14104132.29	**18276827.70**	TDS receivable: AY 2023-24		28487.00		0.00	
						Cash-in-hand	A4	25900.50		1541.50	
III. OTHER FUNDS/PAYABLES						Bank Accounts	A5	3722654.71		9074205.70	
TDS Payables		46923.00		24370.00		Staff (Program) advance	A6	0.00	**4643620.21**	9848.00	**9863875.20**
EPF Payable		8314.00		17514.00							
PT Payable		4200.00		1200.00							

Audit fee payable		0.00	**59437.00**	0.00	**43084.00**						
Total			**9143620.96**		**19963435.79**	**Total**			**9143620.96**		**19963435.79**

AS PER OUR REPORT ATTACHED

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

SHENOY & KAMATH ★ CHARTERED ACCOUNTANTS ★ BANGALORE-11

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

PLACE: BANGALORE
DATE:30.05.2023

SATHI (Society for Assistance to Children in Difficult Situation)
FOREIGN CONTRUBITION
BALANCE SHEET AS AT 31.03.2023

LIABILITIES	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		ASSETS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
I-SATHI FUND:						**I. FXED ASSETS**		0.00	0.00		0.00
Opening balance	E1	1307332.09		559724.85							
Add: Prior period adjustment		0.00		3897.14		**II. INVESTMENTS**		1500000.00	**1500000.00**	5000000.00	5000000.00
Less:Excess of Exp over income		8608.42	**1298723.67**	743710.10	**1307332.09**						
II. FUNDING AGENCY:						**III. CURRENT ASSETS**					
						TDS Receivable AY 2023-24		13460.00			
						Accrued Interest		41554.00	**55014.00**		
Unused Foreign Contribution (FC)	L1	672833.00	**672833.00**	4172695.41	**4172695.41**						
III. Outstanding Liabilities						Staff Advances	A6	0.00		3529.00	
TDS Payable		7510.00		**5520.00**		Cash-in-hand	A4	3712.00		121.00	
Prof. Tax Payable		0.00	**7510.00**	800.00	**6320.00**	Bank Accounts	A5	420340.67	**424052.67**	482697.50	**486347.50**
Total			**1979066.67**		**5486347.50**	**Total**			**1979066.67**		**5486347.50**

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

Society for Assistance to Children in Difficult Situation
Karnataka Reg Act - 1960
SATHI
Reg No.: SOR/226/96

PLACE: BANGALORE
DATE:30.05.2023

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

SHENOY & KAMATH
BANGALORE-11
CHARTERED ACCOUNTANTS

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
NON FOREIGN CONTRIBUTION
BALANCE SHEET AS AT 31.03.2023

LIABILITIES	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		ASSETS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
I. SATHI FUNDS:						**I. FIXED ASSETS**	A1	0.75	**0.75**	0.59	**0.59**
Opening Balance:	E2	336192.00		330412.76							
Add: Prior period adjustment		0.00		0.00							
Add:Excess of Income Over expenses from I & E		658222.39	**994414.39**	5779.24	**336192.00**	**II. INVESTMENTS (FD)**	A2	3000000.00	**3000000.00**	5099560.00	**5099560.00**
						Accrued Interest on FD's		353496.00	**353496.00**	292152.00	**292152.00**
II. FUNDING AGENCY: **Non Foreign Contribution(Non FC)**	L2	6118212.90	**6118212.90**	14104132.29	**14104132.29**						
						III. CURRENT ASSETS					
III. OTHER FUNDS/PAYABLES						TDS receivable AY 2021-22		37641.00		37641.00	
						TDS receivable AY 2022-23		28487.00		28487.00	
TDS Payables		39413.00		18850.00		TDS receivable AY 2023-24		15027.00	**81155.00**		
EPF Payable		8314.00		16714.00		Deposits (Asset)	A3	405400.00		420000.00	
PT Payable		4200.00	**51927.00**	1200.00	**36764.00**	Cash-in-hand	A4	22188.50		1420.50	
						Bank Accounts	A5	3302314.04		8591508.20	
						Staff (Program) advance	A6			6319.00	
						Staff Loan Account		0.00	**3729902.54**		**9085375.70**
Total			**7164554.29**		**14477088.29**	**Total**			**7164554.29**		**14477088.29**

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

Society for Assistance to Children in Difficult Situation
Karnataka Reg Act - 1960
SATHI
Reg No.: SOR/225/95

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

SHENOY & KAMATH
BANGALORE-11
CHARTERED ACCOUNTANTS

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
SATHI (FC & NON FC)
CONSOLIDATED INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2023

EXPENDITURE	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To,				
Staff & Children Travel	3411.00		75284.06	
Electricity and water charges	0.00		15822.83	
Shelter in charge Salary	0.00		0.00	
Documentation & Communication	0.00		41302.05	
Street Educator part Salary	72813.00		147847.00	
Program Officer part Salary	6033.00		161000.00	
Food cloth for CCI children	5775.00		0.00	
Documentist Cum MIS salary	5434.00		22000.00	
Counselor part Salary	9000.00		6000.00	
Staff benefit	0.00		59580.25	
FCRA Renewal charges	0.00		5005.90	
Bank Charges	1667.08		56.70	
Vehicle expenses	0.00		2172.27	
Office Rent & Maintenance	0.00		151624.00	
Stationery, phone, Xerox ,Postage & Internet	0.00		28517.47	
IT Maintenance	0.00		950.00	
Accountant part Salary	16000.00		28000.00	
Misc assets	0.00		7890.00	
Administrator's salary	46000.00		112000.00	
Accounts Officer's salary	20000.00		131500.00	
Honorarium-Secretary	125000.00		0.00	
HR & Recruitment cost	0.00		0.00	
Audit Fees	0.00		27000.00	
Cleaner Salary	46202.95		60000.00	
Staff Training Program for Capacity Building	0.00		5830.00	
Professional Consultancy	0.00		160000.00	

INCOME	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
By,				
Contribution From Individual and Parents	711001.00		1956473.18	
Board membership fee	800.00		800.00	
Miscellaneous receipts	1402.00		0.00	
Income Tax refund AY 20-21	0.00		54253.00	
Interest on IT Refund	0.00		6897.00	
Interest on SB A/c	52673.00		90532.00	
Interest on FD A/C	241453.00	**1007329.00**	299318.00	**2408273.18**

			0.00						
Rent, rate & Taxes	379.00		9575.60						
Staff coordination, meetings & Monitoring	0.00		41391.00						
Covid Response -Support to education	0.00		31528.00						
Covid Response -Food distribution	0.00		180150.00						
Loss on sale of old car	0.00		137168.87						
Construction of school wash rooms project	0.00	**357715.03**	357715.03	**2006911.03**					
Depreciation	0.00	**0.00**	9587.84	**9587.84**					
Excesses of Income over Expenditure transferred to balance sheet		**649613.97**		**749489.34**					
TOTAL		**1007329.00**		**2408273.18**	**TOTAL**		**1007329.00**		**2408273.18**

Note:

1) Funds received from the donors and utilization of such donors funds are not shown in the Income & Expenditure account. They are shown in Balance Sheet under Undisbursed Funds

2) Expenses which are not covered by any donors are covered here.

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE: 30.05.2023

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
SATHI (FC)
INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2023

EXPENDITURE	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		INCOME	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To,					By,				
Bank Charges	30.42		0.00		Interest on SB A/c	18502.00		55655.00	
FCRA Renewal charges	0.00		5005.90		Interest on FD	118299.00		0.00	
Honorarium-Secretary	125000.00		0.00		Contribution from individuals	0.00	**136801.00**	905681.00	**961336.00**
Rates & Taxes	379.00		402.00						
Salary-Accounts officer	20000.00		0.00						
Covid response-support to education	0.00		31528.00		Excess of Expenses Over Income transferred to Balance sheet		**8608.42**		**0.00**
Covid response-Food distribution	0.00		180150.00						
Printing & Stationery	0.00	**145409.42**	540.00	**217625.90**					
Excesses of Income over expenditure transferred to balance sheet		**0.00**		**743710.10**					
TOTAL		**145409.42**		**961336.00**	**TOTAL**		**145409.42**		**961336.00**

Note:

1) Funds received from the donors and utilization of such donors funds are not shown in the Income & Expenditure account. They are shown in Balance sSeet under Undisbursed Funds
2) Expenses which are not covered by any donors are covered here.

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
SATHI (NON FC)
INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2023

EXPENDITURE	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		INCOME	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To,					By,				
					Contribution From Individual and Parents	711001.00	**711001.00**	1050792.18	**1050792.18**
Staff & Children Travel	3411.00		75284.06		Interest on SB A/c	34171.00		34877.00	
Electricity and water charges	0.00		15822.83		Interest on FD A/C	123154.00	**157325.00**	299318.00	**334195.00**
Website, Documentation & Communication	0.00		41302.05		Income Tax refund AY 2020-21	0.00		54253.00	
Street Educator Salary	72813.00		147847.00		Interest in IT Refund	0.00		6897.00	
Programme Officer Salary	6033.00		161000.00		Board membership fee	800.00		800.00	
Food cloth for CCI children	5775.00		0.00		Miscellaneous receipts	1402.00	**2202.00**	0.00	**61950.00**
Documentist Cum MIS salary	5434.00		22000.00						
Counsellor part Salary	9000.00		6000.00						
Staff benefit	0.00		59580.25						
Bank Charges	1636.66		56.70						
Vehicle expenses	0.00		2172.27						
Office Rent & Maintenance	0.00		151624.00						
Stationery, Phone, Xerox , Postage & Internet	0.00		27977.47						
IT Maintenance	0.00		950.00						
Accountant Salary	16000.00		28000.00						
Misc assets	0.00		7890.00						
Administrator's salary	46000.00		112000.00						
Accounts Officer salary	0.00		131500.00						
Audit Fees	0.00		27000.00						
Cleaner Salary	46202.95		60000.00						
Staff Training & Capacity Building	0.00		5830.00						
Professional Consultancy	0.00		160000.00						
Rent, Rate & Taxes	0.00		9173.60						
Staff coordination, meetings & monitoring	0.00		41391.00						
Loss on sale of old car	0.00	**212305.61**	137168.87	**1431570.10**					

Depreciation		**0.00**	9587.84	**9587.84**					
Excesses of Income over expenses transferred to balance sheet		**658222.39**		**5779.24**					
TOTAL		**870528.00**		**1446937.18**	**TOTAL**		**870528.00**		**1446937.18**

Note:

1) Funds received from the donors and utilization of such donors funds are not shown in the Income & Expenditure account. They are shown in Balance Sheet under Undisbursed Funds

2) Expenses which are not covered by any donors are covered under Expenditure here.

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
CONSOLIDATED FC & NON FC
RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31.03.2023

RECEIPTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		PAYMENTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To Opening Balance						**By, Amount towards**					
Cash	A4	1541.50		4662.50		Foreign Funding	L1	4792598.41		814387.59	
Bank	A5	9074205.70		4801644.24		Non Foreign Funding	L2	19227024.44		14340031.42	
Staff Advances for Project		9848.00		0.00		Funds returned to Donors	L2	10091593.00		0.00	
FD Investment		10099560.00	**19185155.20**	11677560.00	**16483866.74**	Capital expenditure		0.16		-137168.79	
						By Expenses as per I & E		357715.03	**34468931.04**	1649196.00	**16666446.22**
To Fund Received From:						(Expenses not covered by any donors)					
Received from Funding agencies	L1 & L2	22448265.05		16858864.50							
Interest from Funding agencies	L1 & L2	177169.00	**22625434.05**	179019.00	**17037883.50**	Additional rent & other deposit		35400.00	**35400.00**	45270.00	**45270.00**
						Accrued Interest on FD's		0.00	**0.00**	189263.00	**189263.00**
Contribution From Individualand Parents		711001.00		1956473.18							
Interest on SB		52673.00		90532.00		TDS previous year paid		24370.00		15301.00	
Interest on FD		75797.00		299318.00							
Income Tax Refund		0.00		54253.00		TDS receivable		0.00		28487.00	
Interest on Tax Refund		0.00		6897.00							
Board membership fee		800.00		800.00		EPF for previous year paid		16714.00		20454.00	
Miscellaneous receipt		1402.00	**841673.00**	0.00	**2408273.18**	PT for previous year Paid		2000.00		400.00	
						Audit fee previous year paid		0.00	**43084.00**	150000.00	**214642.00**
Deposit received back		50000.00									
		0.00									
Sale proceed of old Car		0.00		45000.00		**By Closing Balance**					
Accrued Interest received		34271.00	**84271.00**	282669.00	**327669.00**	Cash in Hand	A4	25900.50		1541.50	
						Bank	A5	3722654.71		9074205.70	
						Staff (Program) Advance	A6	0.00		9848.00	
						FD Investments	A2	4500000.00	**8248555.21**	10099560.00	**19185155.20**
PT Payable		4200.00		2000.00							
TDS Payable		46923.00		24370.00							

EPF Payable		8314.00		16714.00							
Accrue Interest Received During the year		0.00	**59437.00**	0.00	**43084.00**						
Total			**42795970.25**		**36300776.42**	**Total**			**42795970.25**		**36300776.42**

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
FOREIGN CONTRIBUTION
RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31.03.2023

RECEIPTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		PAYMENTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To Opening Balance						**By Amount Spent towards**					
Cash	A4	121.00		661.00							
Bank	A5	482697.50		604385.99		Foreign Funding	L1	4792598.41	**4792598.41**	814387.59	**814387.59**
Staff Advances for Project		3529.00									
FD Investment		5000000.00	**5486347.50**	0.00	**605046.99**						
To Fund Received From						By Expenses as per I & E (Expenses not covered by any donors)		145409.42	**145409.42**	217625.90	**217625.90**
Foreign Funding	L1	1292736.00		4987083.00							
Interest from Funding agencies		0.00	**1292736.00**	0.00	**4987083.00**						
Contribution From Individual and Parents		0.00		905681.00							
Interest from SB		18502.00		55655.00		Previous year PT paid		800.00		0.00	**0.00**
Interest on FD		63285.00	**81787.00**	0.00	**961336.00**	Previous year TDS paid		5520.00		1425.00	**1425.00**
						Previous year audit fee paid		0.00	**6320.00**	40000.00	**40000.00**
PT Payable		0.00		800.00							
EPF Payable		0.00		0.00							
TDS Payable		7510.00	**7510.00**	5520.00	**6320.00**						
						By Closing Balance					
						Cash in Hand	A4	3712.00		121.00	
						Bank balances	A5	420340.67		482697.50	
						Staff & Other Advances	A6			3529.00	

						FD Investment		1500000.00	**1924052.67**	5000000.00	**5486347.50**
Total			**6868380.50**		**6559785.99**	**Total**			**6868380.50**		**6559785.99**

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

Society for Assistance to Children in Difficult Situation
Karnataka Reg Act 1960
SATHI
Reg No.: SOR/226/96

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

SHENOY & KAMATH
BANGALORE-11
CHARTERED ACCOUNTANTS

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
NON FOREIGN CONTRIBUTION
RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31.03.2023

RECEIPTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022		PAYMENTS	SCH	CURRENT YEAR (Rs) 31.03.2023		PREVIOUS YEAR (Rs) 31.03.2022	
To Opening Balance						**By Amount Spent towards**					
Cash		1420.50		4001.50							
Bank Balances		8591508.20		4197258.25		Non Foreign Funding	L2	19227024.44		14340031.42	
Staff Advances for Project		6319.00			**15878819.75**	Funds returned to Donors	L2	10091593.00			
FD Investment		5099560.00	**13698807.70**	11677560.00		Capital expenditure		0.16	**29318617.60**	-137168.79	**14202862.63**
To Fund Received From Funding Agency						By Expenses as per I & E		212305.61	**212305.61**	1431570.10	**1431570.10**
Non Foreign Funding	L2	21155529.05		11871781.50		(Expenses not covered by any donors)					
Interest from Funding agencies	L2	177169.00	**21332698.05**	179019.00	**12050800.50**						
						Additional rent & other deposit		35400.00	**35400.00**	45270.00	**45270.00**
Contribution From Individual and Parents		711001.00		1050792.18							
Interest on SB		34171.00		34877.00		Accrued Interest on FD's		0.00		189263.00	
Interest on FD		12512.00		299318.00							
Income Tax Refund		0.00		54253.00		Previous year EPF Paid		16714.00		20454.00	
Interest on Tax Refund		0.00		6897.00		Previous year PT paid		1200.00		400.00	
Board membership fee		800.00		800.00							
Miscellaneous receipt		1402.00	**759886.00**	0.00	**1446937.18**						
						Previous year TDS paid		18850.00		13876.00	
						TDS Receivable		0.00		28487.00	
Deposits recovered back		50000.00		0.00							
Sale proceed of old Car		0.00		45000.00		Previous year Audit fee paid	L3	0.00	**36764.00**	110000.00	**362480.00**
Accrued Interest received		34271.00	**84271.00**	282669.00	**327669.00**						

Society for Assistance to Children in Difficult Situation · Karnataka Reg Act. 1960 · SATHI · Reg No.: SOR/22/96

SHENOY & KAMATH · BANGALORE · CHARTERED ACCOUNTANTS

GSLI Payable		0.00		0.00		**By Closing Balances** Cash in Hand	A4	22188.50		1420.50	
Others		0.00		0.00		Bank Balances	A5	3302314.04		8591508.20	
PT Payable		4200.00		1200.00		Staff (program) Advance	A6	0.00		6319.00	
TDS Payable		39413.00		18850.00							
EPF Payable		8314.00	**51927.00**	16714.00	**36764.00**	FD Investment	A2	3000000.00	**6324502.54**	5099560.00	**13698807.70**
Total			**35927589.75**		**29740990.43**	**Total**			**35927589.75**		**29740990.43**

FOR SATHI (Society for Assistance to Children in Difficult Situation)

(Pramod Kulkarni)
Secretary

PLACE: BANGALORE
DATE:30.05.2023

Society for Assistance to Children in Difficult Situation
Karnataka Reg Act - 1960
SATHI
Reg No.: SOR/228/86

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 06673S

SHENOY & KAMATH
BANGALORE-11
CHARTERED ACCOUNTANTS

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

Sl. No	FUNDS/PROJECTTS	OPENING BALANCE: 01.04.2022 (A)	GRANT RECEIVED: 2022-23 (B)	INT & OTHER RECEIPTS: 2022-23 (C)	TOTAL D= A+B+C	Returned/ Transfer to funders (E)	UTILISED DURING 2022-23 (F)	CLOSING BALANCE 31.03.2023 (G)
	PROJECT WISE FC & NON FC UTILIZATION STATEMENT FOR THE YEAR 2022-23							
	SCH L1: DETAILS OF FOREIGN FUND							
A1	Give India	-	22,016.00	-	22,016.00	-	22,016.00	-
A2	Give India Appeal	6,84,479.41	-	-	6,84,479.41	-	6,84,479.41	-
A3	Synamedia	29,31,326.00	-	-	29,31,326.00	-	23,48,114.00	5,83,212.00
A4	AJWS Program	5,56,890.00	12,70,720.00	-	18,27,610.00	-	17,37,989.00	89,621.00
	TOTAL	**41,72,695.41**	**12,92,736.00**	-	**54,65,431.41**	-	**47,92,598.41**	**6,72,833.00**
	SCH L2 : DETAILS OF NON-FOREIGN FUND							
	OPEN SHELTER							
B1	Pune	6,27,967.88	22,40,560.00	-	28,68,527.88	-	19,41,891.32	9,26,636.56
B2	Delhi	-12,55,944.68	21,75,268.00	-	9,19,323.32	(2,02,224.68)	19,16,758.00	(7,95,210.00)
	RAILWAY CHILD LINE							
C1	Visakhapatnam	1,00,608.55	-	-	1,00,608.55	1,00,608.55	-	-
C2	Yeshwantpur	(3,31,070.74)	11,90,578.00	-	8,59,507.26	-	12,38,064.44	(3,78,557.18)
C3	Pune	(1,79,258.27)	8,39,166.00	-	6,59,907.73	-	11,75,973.36	(5,16,065.63)
	INDIVIDUAL/ INISTITUTIONAL DONORS							
D1	Hema Hattangady Fund	60,41,083.24	-	-	60,41,083.24	2,52,229.13	997040.37	47,91,813.74
D2	Give India	-	15,797.05	-	15,797.05	-	15,797.05	-
D3	APPI	68,06,360.93	-	87,670.00	68,94,030.93	57,40,980.00	-	11,53,050.93
D4	Bajaj Allianz General Insurance	5,58,072.98	45,00,000.00	49,776.00	51,07,848.98	-	51,07,848.98	-
D5	Bajaj Finance -Covid Pune	-	40,00,000.00	39,723.00	40,39,723.00	36,00,000.00	5,14,857.81	(75,134.81)
D6	Bajaj Finance -Platform Delhi	-	30,00,000.00	-	30,00,000.00	4,00,000.00	26,33,563.10	(33,563.10)
D7	Bajaj Finance -Platform YPR	-	10,00,000.00	-	10,00,000.00	2,00,000.00	8,22,859.00	(22,859.00)
D8	Shobha Agarwal Education Fund	5,82,717.40	5,00,000.00	-	10,82,717.40	-	10,72,849.57	9,867.83
D9	Letz Dream Foundation	11,53,595.00	-	-	11,53,595.00	-	95,361.44	10,58,233.56
D10	Akamai CSR Trust	-	16,94,160.00	-	16,94,160.00	-	16,94,160.00	-
	TOTAL NON FOREIGN FUND	**1,41,04,132.29**	**2,11,55,529.05**	**1,77,169.00**	**3,54,36,830.34**	**1,00,91,593.00**	**1,92,27,024.44**	**61,18,212.90**
	TOTAL FC & NON FC	**1,82,76,827.70**	**2,24,48,265.05**	**1,77,169.00**	**4,09,02,261.75**	**1,00,91,593.00**	**2,40,19,622.85**	**67,91,045.90**
E1	GENERAL CONTRIBUTION -FC	13,07,332.09	-	1,36,801.00	14,44,133.09	-	1,45,409.42	12,98,723.67
E2	GENERAL CONTRIBUTION -NON FC	3,36,192.00	7,12,403.00	1,58,125.00	12,06,720.00	-	2,12,305.61	9,94,414.39
E3(E1+E2)	**TOTAL SATHI FUND**	**16,43,524.09**	**7,12,403.00**	**2,94,926.00**	**26,50,853.09**	-	**3,57,715.03**	**22,93,138.06**
	GRAND TOTAL	**1,99,20,351.79**	**2,31,60,668.05**	**4,72,095.00**	**4,35,53,114.84**	**1,00,91,593.00**	**2,43,77,337.88**	**90,84,183.96**

Note:

1) SATHI has to cover 10% contribution towards **B2 Delhi open shelter**, which is covered by **Hema Hattangady (D1)** fund
2) Total Free fund of SATHI as on 31st Mar 23 is Rs 81 Lakh (D1+D3+ E3), out of which we have spent Rs 18 lakh towards Childline & Openshelter program in anticipation of receipts

SATHI
SCH A1: FIXED ASSETS-NON FC
BANGALORE

(Amounts in Rs)

Sl.No.	ASSETS	GROSS BLOCK				DEPRECIATION BLOCK		NET BLOCK
		Non FC Section						
		Op as on 01-04-2022	Addition during the year	Deletions during the year	Total as on 31.03.23	Rate	Deprecation during the year	Closing as on 31.03.2023
1	Vehicle Car & Van	0.02	-	0.02	0.00	-	0.00	0.00
2	Two Wheeler	0.01	-	0.01	-	-	-	-
3	Television	0.02	0.01		0.03	-	-	0.03
4	CC TV/Camera	0.03	-	-	0.03	-	-	0.03
5	Electrical & Electronic Equipment	0.05	0.03	-	0.08	-	-	0.08
6	Camera	0.02	-	-	0.02	-	-	0.02
7	Computer & Laptop	0.35	0.03	0.15	0.23	-	-	0.23
8	Furnitures	0.03	0.04	-	0.07	-	-	0.07
9	Mobile & Telephone	0.02	0.01	-	0.03	-	-	0.03
10	UPS	0.02	-	-	0.02	-	-	0.02
11	Carpet	0.02	0.01	-	0.03	-	-	0.03
12	Bunker Bed	-	0.03	-	0.03	-	-	0.03
	Total Non FC (A)	**0.59**	**0.16**	**0.18**	**0.57**	-	**0.00**	**0.57**

SATHI

Sch 2: Investments & Accrued Interest Schedule 2022-23

NON FC INVESTMENT (A)

Sl. No	Name of the Bank	Date of Issue	Rate of Interest	Opening FD as on 01.04.2022	Invested during the year	Withdrawn during the year	Interest earned during the year	Closing FD as on 31.03.2023	Interest Accrued	TDS	Net Interest Accrued	FD No	Funding Agency	Status
1	SBI MVM	31-03-2017	6.9	12,576	-	12,576	1,611	-	-	33	-	36729272392	SATHI	Closed
2	SBI MVM	31-03-2017	6.9	9,195	-	9,195	1,177	-	-	24	-	36729273634	SATHI	Closed
3	SBI MVM	31-03-2017	6.9	32,003	-	32,003	4,107	-	-	84	-	36729273634	SATHI	Closed
4	SBI MVM	31-03-2017	6.9	45,786	-	45,786	5,878	-	-	120	-	36729274843	SATHI	Closed
5	SBI MTK	16.06.2020	4.4	30,00,000	-	-	-	30,00,000	1,10,381	14,766	95,615	39410746578	Hema H	Active
6	SBIMTK	06.10.2021	3.9	20,00,000	-	20,00,000	-	-	-	-	-	40494134578	SATHI	Closed
TOTAL (A)				**50,99,560**	-	**20,99,560**	**12,773**	**30,00,000**	**1,10,381**	**15,027**	**95,615**			

FC INVESTMENT(B)

Sl. No	Name of the Bank	Date of Issue	Rate of Interest	Opening FD as on 01.04.2022	Invested during the year	Withdrawn during the year	Interest earned during the year	Closing FD as on 31.03.2023	Interest Accrued	TDS	Net Interest Accrued	FD No	Funding Agency	Status
1	SBI MTK	30.03.2022	3.9	1000000	-	1000000	6699	-	-	642	-	40882935011	SATHI	Closed
2	SBI MTK	30.03.2022	3.9	1000000	-	1000000	14427	-	-	1411	-	40882936886	SATHI	Closed
3	SBI MTK	30.03.2022	3.9	1000000	-	1000000	29045	-	-	2878	-	40882936784	Synamedia	Closed
4	SBI MTK	30.03.2022	3.9	1000000	-	-	-	10,00,000	33896	4070	29826	40882936728	SATHi	Active
5	SBI MTK	30.03.2022	4.4	500000	-	500000	18938	-	1095	1988	-	40882937552	Synamedia	Closed
6	SBI MTK	30.03.2022	4.4	500000	-	-	-	5,00,000	14199	2471	11728	40882937405	AJWS	Active
TOTAL (B)				**5000000**	-	**3500000**	**69109**	**15,00,000**	**49190**	**13460**	**41554**			
TOTAL FC & NON FC A+B				**1,00,99,560**	-	**55,99,560**	**81,882**	**45,00,000**	**1,59,571**	**28,487**	**1,37,169**			

Society for Assistance to Children in Difficult Situation · Karnataka Reg Act 1960 · SATHI · Reg No: SOR 226/88

SHENOY & KAMATH · CHARTERED ACCOUNTANTS · BANGALORE-11

SCHEDULE A3: DEPOSITS ASSETS 2022-23			
PARTICULARS	**Current Year 31.03.2023**	**Previous Year 31.03.2022**	**BRANCH**
Shivakumar Gupta -Paharganj Shelter	1,05,400.00	70,000.00	DELHI
Jaya M Rao- SATHI HO	3,00,000.00	3,00,000.00	BANGALORE
Rent Deposit - Chikkaballapur	-	50,000.00	
GRAND TOTAL	**4,05,400.00**	**4,20,000.00**	

SCH A4 : CASH IN HAND as on 31.03.2023					
Sl No	**CASH IN HAND**	**Current Year : 31.03.2023**		**Previous Year : 31.03.2022**	
	LOCATION	**NON FC**	**FC**	**NON FC**	**FC**
1	Delhi	362.00	-	854.00	-
2	Bangalore	21,826.50	3,712.00	566.50	121.00
		22,188.50	**3,712.00**	**1,420.50**	**121.00**
		TOTAL	**25,900.50**	**TOTAL**	**1,541.50**

SCH: A5: BANK ACCOUNTS : Bank balance as on 31.03.2023					
Sl No	**BANK NAME**	**Account No**	**Branch/Location**	**Current Year 2023**	**Previous Year 2022**
1	SBI BANK (General Fund)	30712550135	BANGALORE	9,52,715.84	5,18,847.47
2	SBI BANK (APPI)	31448229191	BANGALORE	11,89,354.25	68,42,664.25
3	SBI BANK (CHILDLINE)	37632358873	BANGALORE	325.57	2,275.77
4	SBI BANK (ICPS)	30846928477	DELHI	8,526.98	13,355.00
5	SBI BANK (Bajaj)	36093782764	DELHI	50,203.06	-
6	ICICI BANK (ICPS)	33305006248	DELHI	-	21,342.00
7	BANK OF MAHARASHTRA (BAJAJ)	20000321139	PUNE	1,69,844.35	5,51,841.90
8	ICICI BANK (ICPS)	007801028430	PUNE	9,24,402.35	6,33,733.81
9	SBI BANK (CHILDLINE)	38050992924	PUNE	6,941.64	7,448.00
	TOTAL NON FC (A)			**33,02,314.04**	**85,91,508.20**
1	SBI BANK MAIN FCRA A/C	40029193739	NEW DELHI MAIN	28,919.10	3,93,032.10
2	SBI BANK UTILISATION A/C	33913005703	BANGALORE	3,91,421.57	89,665.40
TOTAL FC (B)				**4,20,340.67**	**4,82,697.50**
GRAND TOTAL (A+B)				**37,22,654.71**	**90,74,205.70**

Society for Assistance to Children in Difficult Situation * Karnataka Reg Act, 1960 * SATHI * Reg No.: SOR/225/96

SHENOY & KAMATH * BANGALORE-11 * CHARTERED ACCOUNTANTS

SATHI ACCOUNTING POLICIES & NOTES ON ACCOUNTS•

1. The accounts of SATHI are prepared on cash basis but some expenses due to their peculiar nature are accounted for on accrual basis.
2. The accounts are prepared on historical cost basis as an ongoing concern.
3. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
4. Fixed Assets are valued at cost less depreciation. The depreciation has been calculated at the rates provided in Income Tax Act 1961.
5. The accepted accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.
6. The books of accounts of the Society maintained on 'Tally' software in all the locations and consolidated at Head Office.

For SATHI

(Pramod Kulkarni)
Secretary
Place: Bangalore
Date: 30.05.2023

For SHENOY & KAMAT
CHARTERED ACCOUNTANTS

(CA M RATNAKAR KAMATH)
PARTNER, M No. 202841