

SATHI

(Society for Assistance to Children in Difficult Situation)



AUDIT REPORT

Financial Year 2023-24

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

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Independent Auditor's report

To the Members of

**SATHI(SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION),
BANGALORE.**

Opinion

We have audited the financial statements of **SATHI(SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION)**, which comprises the Balance sheet as at 31st March 2024 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 Society, so far as it appears from our examination of the books;
- (iii) The balance sheet and Income and expenditure 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,



a) In the case of the Balance Sheet of the State of affairs of SATHI(SOCIETY FOR ASSISTANCE TO CHILDREN IN DIFFICULT SITUATION), as on 31st March 2024;

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: 24202841BKAEHJ7750

For SHENOY & KAMATH
CHARTERED ACCOUNTANTS,
Firm Registration Number. 0066735



(M. RATHNAKAR KAMATH)
PARTNER
Membership Number :202841

PLACE: BENGALURU.

DATE: 26th June, 2024

SATHI (Society for Assistance to Children in Difficult Situation)
CONSOLIDATION (FC & NON FC)
BALANCE SHEET AS AT 31/03/2024

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		ASSETS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
I. SATHI FUND:						I. Fixed Assets	A1	0.82	0.82	0.75	0.75
Opening Balance		22,93,138.06		16,43,524.09		II. Investments (FD)	A2	55,00,000.00	55,00,000.00	45,00,000.00	45,00,000.00
Add: Prior period adjustment	E 3	1,30,987.83		0.00		III. Current Assets					
Add: Excess of Income over exp transferred from Income & Exp a/c			24,24,125.89	6,49,613.97	22,93,138.06	Deposits (Asset)	A3	5,17,900.00		4,05,400.00	
						Accrued Interest on FD's		65,593.00		3,95,050.00	
II. FUNDING AGENCY :Undisbursed funds						TDS receivable: AY 2021-22		37,641.00		37,641.00	
1) Foreign Contribution (FC)	L1	3,00,381.00		6,72,833.00		TDS receivable: AY 2022-23		0.00		28,487.00	
2) Non Foreign Contribution (Non FC)	L2	65,89,523.09	68,89,904.09	61,18,212.90	67,91,045.90	TDS receivable: AY 2023-24		28,487.00		28,487.00	
						TDS receivable: AY 2023-25		9,838.00		0.00	
III. OTHER FUNDS/PAYABLES						Cash-in-hand	A4	12,290.50		25,900.50	
TDS Payables		81,793.00		46,923.00		Bank Accounts	A5	32,41,966.66		37,22,654.71	
EPF Payable		17,494.00		8,314.00		Staff (Program) advance	A6		39,13,716.16	0.00	4643620.21



PT Payable		400.00	99,687.00	4,200.00	59,437.00						
Total			94,13,716.98		91,43,620.96	Total			94,13,716.98		91,43,620.96

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

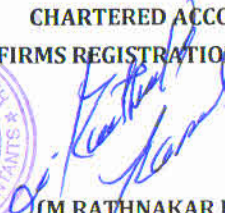

(Basavaraj Shali)
Secretary



PLACE: BANGALORE
DATE: 26.06.2024

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)
NON FOREIGN CONTRIBUTION
BALANCE SHEET AS AT 31/03/2024

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		ASSETS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
I. SATHI FUNDS: Opening Balance:	E2	9,94,414.39		3,36,192.00		I. FIXED ASSETS	A1	0.82	0.82	0.75	0.75
Add: Excess of Income Over expenses from I & E		3,53,136.35	13,47,550.74	6,58,222.39	9,94,414.39	II. INVESTMENTS (FD)	A2	45,00,000.00	45,00,000.00	30,00,000.00	30,00,000.00
II. FUNDING AGENCY: Non Foreign Contribution (Non FC)	L2	65,89,523.09	65,89,523.09	6,118,212.9	61,18,212.90	Accrued Interest on FD's		2,530.00	2,530.00	3,53,496.00	3,53,496.00
III. OTHER FUNDS/PAYABLES TDS Payables		77,372.00		39,413.00		III. CURRENT ASSETS					
						TDS receivable AY 2021-22		37,641.00		37,641.00	
						TDS receivable AY 2022-23				28,487.00	
						TDS receivable AY 2023-24		15,027.00		15,027.00	
						TDS receivable AY 2024-25		283.00	52,951.00	0.00	81,155.00
EPF Payable		17,494.00		8,314.00		Deposits (Asset)	A3	5,17,900.00		4,05,400.00	
PT Payable		400.00		4,200.00		Cash-in-hand	A4	11,250.50		22,188.50	
						Bank Accounts	A5	29,47,707.51		33,02,314.04	
			95,266.00		51,927.00				34,76,858.01		37,29,902.54
Total			80,32,339.83		71,64,554.29	Total			80,32,339.83		71,64,554.29

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

(Basavaraj Shali)
Secretary



PLACE: BANGALORE
DATE: 26.06.2024

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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 CONTRUBITION
BALANCE SHEET AS AT 31/03/2024

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		ASSETS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
I-SATHI FUND:						I. FXED ASSETS		0.00	0.00		0.00
Opening balance	E1	12,98,723.67		13,07,332.09							
Less:Excess of expenses over Income		(2,22,148.52)	10,76,575.15	(8,608.42)	12,98,723.67	II. INVESTMENTS		10,00,000.00	10,00,000.00	15,00,000.00	15,00,000.00
II. FUNDING AGENCY:						III. OTHERS RECEIVABLES					
Unused Foreign Contribution (FC)	L1	3,00,381.00	3,00,381.00	6,72,833.00	6,72,833.00	TDS Receivable AY 2023-24		13,460.00		13,460.00	
						TDS Receivable AY 2024-25		9,555.00		0.00	
III. Outstanding Liabilities						Accrued Interest		63,063.00	86,078.00	41,554.00	55,014.00
TDS Payable		4,421.00	4,421.00	7,510.00	7,510.00	III. CURRENT ASSETS					
						Cash-in-hand	A4	1,040.00		3,712.00	
						Bank Accounts	A5	2,94,259.15	2,95,299.15	4,20,340.67	4,24,052.67
TOTAL			13,81,377.15		19,79,066.67	TOTAL			13,81,377.15		19,79,066.67

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

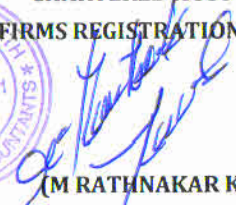

(Basavaraj Shali)
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PLACE: BANGALORE
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(M RATHNAKAR KAMATH)
 PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
SATHI (FC & NON FC)
CONSOLIDATED INCOME & EXPENDIURE FOR THE PERIOD ENDED 31/03/2024

EXPENDITURE	CURRENT YEAR (RS) 31.03.2024	PREVIOUS YEAR (RS) 31.03.2023	INCOME	CURRENT YEAR (RS) 31.03.2024	PREVIOUS YEAR (RS) 31.03.2023
Staff & Children Travel	0.00	3,411.00	Contribution From Individual and Parents	7,48,917.00	7,11,001.00
Electricity and water charges	16,960.26	0.00	Board membership fee	700.00	800.00
Street Educator part Salary	0.00	72,813.00	Miscellaneous receipts	31,000.00	1,402.00
Programme Officer part Salary	0.00	6,033.00	Interest on IT Refund	1,703.00	0.00
Food cloth for CCI children	0.00	5,775.00	Interest on SB A/c	88,243.00	52,673.00
Documentist Cum MIS salary	0.00	5,434.00	Interest on FD A/C	98,341.00	2,41,453.00
Counsellor part Salary	0.00	9,000.00		9,68,904.00	10,07,329.00
Staff Welfare	27,331.00	0.00			
Bank Charges	10,336.32	1,667.08			
Vehicle expenses	943.00	0.00			
Office Rent & Maintenance	988.00	0.00			
Stationery, phone, Xerox ,Postage& Internet	40,081.08	0.00			
IT Maintenance	5,050.00	0.00			
Accountant part Salary	21,000.00	16,000.00			
Children Camp -Kanpur	86,145.00	0.00			
Administrator's salary	0.00	46,000.00			
Accounts officer's salary	10,000.00	20,000.00			
Honorarium-Secretary	0.00	1,25,000.00			
Audit Fees	71,700.00	0.00			
Cleaner Salary	66,000.00	46,202.95			
Staff coordination, meetings & Monitoring	36,850.00	0.00			
Professional Consultancy	1,05,000.00	0.00			



Rent, rate & Taxes	7,739.08		379.00					
Educational support-computer to children	65,000.00		0.00					
Online coaching classess expenses	2,25,438.35		0.00					
Society renewal charges	6,180.00		0.00					
Miscellaneous expenses	12,204.08		0.00					
Education & Play materials & Admin chgs	22,970.00	8,37,916.17	0.00	3,57,715.03				
Excesses of Income over expenditure transferred to balance sheet		1,30,987.83		6,49,613.97				
TOTAL		9,68,904.00		10,07,329.00	TOTAL		9,68,904.00	10,07,329.00

Note:

- 1) Funds received from the donors and utilisation 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)


(Basavaraj Shali)
Secretary



PLACE: BANGALORE

DATE: 26.06.2024

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 & EXPENDIURE FOR THE PERIOD ENDED 31/03/2024

EXPENDITURE	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		INCOME	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
Staff & Children Travel	0.00		3,411.00		Contribution From Individual and Parents	7,48,917.00	7,48,917.00	7,11,001.00	7,11,001.00
Electricity and water charges	16,960.26		0.00		Interest on SB A/c	55,315.00		34,171.00	
Website, Documentation & Communication	0.00		0.00		Interest on FD A/C	19,489.00	74,804.00	1,23,154.00	1,57,325.00
Street Educator Salary	0.00		72,813.00						
Programme Officer Salary	0.00		6,033.00		Interest in IT Refund	1,703.00		0.00	
Food cloth for CCI children	0.0		5,775.00		Board membership fee	700.00		800.00	
Documentist Cum MIS salary	0.00		5,434.00		Miscellaneous receipts	31,000.00	33,403.00	1,402.00	2,202.00
Counsellor part Salary	0.00		9,000.00						
Staff welfare	27,331.00		0.00						
Bank Charges	1,660.96		1,636.66						
Vehicle expenses	943.00		0.00						
Office Rent & Maintenance	988.00		0.00						
Stationery, phone, Xerox ,Postage& Internet	31,238.08		0.00						
IT Maintenance	5,050.00		0.00						
Accountant Salary	21,000.00		16,000.00						
Educational support-computer to children	65,000.00		0.00						
Administrator's salary	0.00		46,000.00						
Online coaching classess expenses	1,35,353.95		0.00						
Audit Fees	71,700.00		0.00						
Cleaner Salary	66,000.00		46,202.95						
Society renewal charges	6,180.00		0.00						
Miscellaneous expenses	12,204.08		0.00						
Rent, rate & Taxes	5,528.32		0.00						
Staff coordination, meetings & Monitoring	36,850.00	5,03,987.65	0.00	2,12,305.61					



Excesses of Income over expenses transferred to balance sheet		3,53,136.35	6,58,222.39	6,58,222.39				
TOTAL		8,57,124.00		8,70,528.00	TOTAL		8,57,124.00	8,70,528.00

Note:

- 1) Funds received from the donors and utilisation 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)


(Basavara Shali)
Secretary



PLACE: BANGALORE

DATE: 26.06.2024

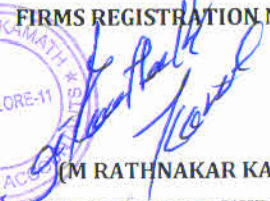
AS PER OUR REPORT ATTACHED

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 31/03/2024

EXPENDITURE	Current Year (RS) 31.03.2024		Previous Year (RS) 31.03.2023		INCOME	Current Year (RS) 31.03.2024		Previous Year (RS) 31.03.2023	
Bank Charges	8,675.36		30.42		Interest on SB A/c	32,928.00		18,502.00	
Children Camp -Kanpur	86,145.00		0.00		Interest on FD	78,852.00	1,11,780.00	1,18,299.00	1,36,801.00
Honorarium-Secretary	0.00		1,25,000.00						
Rates & Taxes	2,210.76		379.00						
Salary-Accounts officer	10,000.00		20,000.00		Expenses of expenses Over income Transferred to Balance sheet	0.00	2,22,148.52	8608.42	8,608.42
Education & Play materials	20,060.00		0.00						
Education project-Admn charges	2,910.00		0.00						
Online coaching Classes expenses	90,084.40		0.00						
Printing & Stationery	8,843.00		0.00						
Professional service chgs	1,05,000.00	3,33,928.52	0.00	1,45,409.42					
TOTAL		3,33,928.52		1,45,409.42	TOTAL		3,33,928.52		1,45,409.42

Note:

- 1) Funds received from the donors and utilisation 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)


(Basavaraj Shali)
Secretary



PLACE: BANGALORE
DATE: 26.06.2024

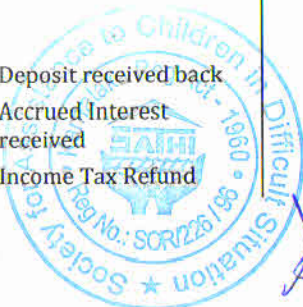
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CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 066735




(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
CONSOLIDATION FC& NON FC
RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31/03/2024

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2024		Previous Year (RS) 31.03.2023	
To Opening Balance						By Amount Spent on behalf of					
Cash	A4	25,900.50		1,541.50		Foreign Funding	L1	30,98,642.00		47,92,598.41	
Bank	A5	37,22,654.71		90,74,205.70		Non Foreign Funding	L2	2,26,86,057.12		1,92,27,024.44	
Staff Advances for Project		0.00		9,848.00		Funds returned to Donors	L2	0.00		1,00,91,593.00	
FD Investment		45,00,000.00	82,48,555.21	1,00,99,560.00	1,91,85,155.20	Capital expenditure		0.07		0.16	
To Fund Received From:						By Expenses as per I & E (Expenses not covered by any donors) Additional rent & other deposit		8,37,916.17	2,66,22,615.36	3,57,715.03	3,44,68,931.04
Received from Funding agencies	L1 & L2	2,58,28,483.31		2,24,48,265.05		Accrued Interest on FD's		1,12,500.00	1,12,500.00	35,400.00	35,400.00
Interest from Funding agencies	L1 & L2	55,074.00	2,58,83,557.31	1,77,169.00	2,26,25,434.05			35,767.00	35,767.00	0.00	0.00
Contribution From Individual and Parents		7,48,917.00		7,11,001.00		TDS previous year paid		46,923.00		24,370.00	
Interest on SB		88,243.00		52,673.00		TDS receivable AY 2024-25		9,838.00		0.00	
Interest on FD		98,341.00		75,797.00		EPF for previous year paid		8,314.00		16,714.00	
Interest on Tax Refund		1,703.00		0.00		PT for previous year Paid		4,200.00		2,000.00	
Board membership fee		700.00		800.00		Audit fee previous year paid		0.00	69,275.00	0.00	43,084.00
Miscellaneous receipt		31,000.00	9,68,904.00	1,402.00	8,41,673.00	By Closing Balance					
Deposit received back		0.00		50,000.00		Cash in Hand	A4	12,290.50		25,900.50	
Accrued Interest received		3,65,224.00		34,271.00		Bank balances	A5	32,41,966.66		37,22,654.71	
Income Tax Refund		28,487.00	3,93,711.00	0.00	84,271.00	Staff (Program) Advance	A6	0.00		0.00	



PT payable s	400.00		4,200.00		FD Investments	A2	55,00,000.00	87,54,257.16	45,00,000.00	82,48,555.21
TDS Payable	81,793.00		46,923.00							
EPF Payable	17,494.00	99,687.00	8,314.00	59,437.00						
TOTAL		3,55,94,414.52		4,27,95,970.25	TOTAL			3,55,94,414.52		4,27,95,970.25

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

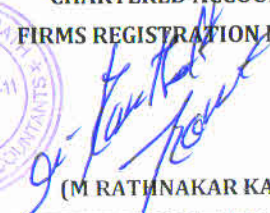

(Basavaraj Shali)
Secretary



PLACE: BANGALORE
DATE: 26.06.2024

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




(M RATNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
NON Foreign Contribution
RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31/03/2024

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
To Opening Balance						By Amount Spent on behalf of					
Cash		22,188.50		1,420.50		Non Foreign Funding	L2	2,26,86,057.12		1,92,27,024.44	
Bank		33,02,314.04		85,91,508.20		Funds returned to Donors	L2	0.00		1,00,91,593.00	
Staff Advances for Project				6,319.00		Capital expenditure		0.07	2,26,86,057.19	0.16	2,93,18,617.60
FD Investment		30,00,000.00	63,24,502.54	50,99,560.00	1,36,98,807.70						
To Fund Received From Funding Agency						By Expenses as per I & E (Expenses not covered by any donors)		5,03,987.65	5,03,987.65	2,12,305.61	2,12,305.61
Non Foreign Funding	L2	2,31,02,293.31		2,11,55,529.05		Additional rent & other deposit		1,12,500.00	1,12,500.00	35,400.00	35,400.00
Interest from Funding agencies	L2	55,074.00	2,31,57,367.31	1,77,169.00	2,13,32,698.05	Accrued Interest on FD's		2,530.00			
Contribution From Individual and Parents		7,48,917.00		7,11,001.00		Previous year EPF Paid		8,314.00		16,714.00	
Interest on SB		55,315.00		34,171.00		Previous year PT paid		4,200.00		1,200.00	
Interest on FD		19,489.00		12,512.00		TDS Receivable-AY 2024-25		283.00		0.00	
Income Tax Refund		0.00		0.00		Previous year TDS paid		39,413.00		18,850.00	
Interest on Tax Refund		1,703.00		0.00		Previous year Audit fee paid	L3	0.000	54,740.00	0.00	36,764.00
Board membership fee		700.00		800.00		By Closing Balance					
Miscellaneous receipt- sale proceeds of scrap		31,000.00	8,57,124.00	1,402.00	7,59,886.00	Cash in Hand	A4	11,250.50		22,188.50	
Income Tax Refund		28,487.00		50,000.00		Bank Balances	A5	29,47,707.51		33,02,314.04	
Accrued Interest received		3,53,496.00	3,81,983.00	34,271.00	84,271.00	Staff (program) Advance	A6	0.00		0.00	
						Other (Program)		0.00		0.00	

						advances					
						FD Investment	A2	45,00,000.00	74,58,958.01	30,00,000.00	63,24,502.54
PT payable		400.00		4,200.00							
TDS Payable		77,372.00		39,413.00							
EPF Payable		17,494.00	95,266.00	8,314.00	51,927.00						
Total			3,08,16,242.85		3,59,27,589.75	Total			3,08,16,242.85		3,59,27,589.75

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


(Basavaraj Shali)
Secretary



PLACE: BANGALORE

DATE: 26.06.2024

AS PER OUR REPORT ATTACHED
FOR SHENOY & KAMATH
CHARTERED ACCOUNTANTS
FIRMS REGISTRATION NO. 066735




(M RATHNAKAR KAMATH)
PARTNER/MEMBERSHIP NO. 202841

SATHI (Society for Assistance to Children in Difficult Situation)
Foreign Contribution

RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31/03/2024

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023		PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2024		PREVIOUS YEAR (RS) 31.03.2023	
To Opening Balance						By Amount Spent on behalf of Foreign Funding	L1	30,98,642.00	30,98,642.00	47,92,598.41	47,92,598.41
Cash	A4	3,712.00		121.00		Capital expenditure			0.00		0.00
Bank	A5	4,20,340.67		4,82,697.50		By Expenses as per I & E		3,33,928.52	3,33,928.52	1,45,409.42	1,45,409.42
Staff Advances for Project		0.00		3,529.00		Previous year PT paid		0.00		800.00	800.00
FD Investment		15,00,000.00	19,24,052.67	50,00,000.00	54,86,347.50	Previous year TDS paid		7,510.00		5520	5,520.00
To Fund Received From Foreign Funding	L1	27,26,190.00		12,92,736.00		TDS Receivable-AY 2024-25		9,555.00		8682	0.00
Interest from Funding agencies		0.00	27,26,190.00	0.00	12,92,736.00	Previous year audit fee paid		0.00	0	0.00	0.00
Contribution From Individual and Parents						Accrued Interest on FD		33,237.00	50,302.00	36020	0.00
Interest from SB		32,928.00	0.00	18,502.00	0.00	By Closing Balance					
Interest on FD		78,852.00	1,11,780.00	63,285.00	81,787.00	Cash in Hand	A4	1,040.00		3,712.00	
Accrued Interest received during the year		11,728.00	11,728.00	0.00		Bank balances	A5	2,94,259.15		4,20,340.67	
TDS Payable		4,421.00	4,421.00	7,510.00	7,510.00	Staff & Other Advances	A6			15,00,000.00	19,24,052.67
						FD Investment		10,00,000.00	12,95,299.15		
Total			47,78,171.67		68,68,380.50	Total			47,78,171.67		68,68,380.50

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


(Basavaraj Shali)
 Secretary



PLACE: BANGALORE
 DATE: 26.06.2024

AS PER OUR REPORT ATTACHED
 FOR SHENOY & KAMATH
 CHARTERED ACCOUNTANTS
 FIRMS REGISTRATION NO. 066735




(M RATHNAKAR KAMATH)
 PARTNER MEMBERSHIP NO. 202841

SATHI
SCH A1: FIXED ASSETS-NON FC
BANGALORE

Sl.No.	Assets	Gross Block				Depreciation Block		Net Block
		Non FC Section				(Amounts in Rs)		
		Op as on 01-04-2023	Addition during the year	Deletions during the year	Total as on 31.03.24	Rate	Deprecation during the year	Closing as on 31.03.2024
1	Vehicle Car & Van	0.01		0.01	-		-	-
2	Two Wheeler	-	0.01	0.01	-		-	-
3	Television	0.03			0.03		-	0.03
4	CC TV/Camera	0.03			0.03			0.03
5	Electrical & Electronic Equipment	0.11	0.08		0.19			0.19
6	Camera	0.02			0.02			0.02
7	Computer & Laptop	0.37	0.02	0.06	0.33			0.33
8	Furnitures	0.07			0.07		-	0.07
9	Mobile & Telephone	0.03	0.02	-	0.05			0.05
10	Ups	0.02	0.01	-	0.03			0.03
11	Carpet	0.03	0.01	-	0.04			0.04
12	Bunker Bed	0.03			0.03			0.03
	Total Non FC (A)	0.75	0.15	0.08	0.82	-	-	0.82

SATHI
SCH 2: INVESTMENTS & ACCRUED INTEREST SCHEDULE 2023-24
NON FC INVESTMENT(A)

Sl. No	Name of the Bank	Date of Issue	Rate of Interest	Opening FD as on 01.04.2023	Invested During The Year	Withdrawn during the year	Interest Earned During The Year	Closing FD as on 31.03.2024	Interest Accrued	TDS	Net Interest Accrued	FD No	Status
1	SBI MTK	16.06.2020	4.4	30,00,000	-	30,00,000	16676	-	-	-	-	39410746578	Closed
2	SBI MTK	28.03.2024	5.75		15,00,000		938	15,00,000	938	94	844	42833932105	Active
3	SBI MTK	28.03.2025	5.75		10,00,000		625	10,00,000	625	63	562	42833977260	Active
4	SBI MTK	28.03.2026	5.75		10,00,000		625	10,00,000	625	63	562	42833997232	Active
5	SBI MTK	28.03.2027	5.75		10,00,000		625	10,00,000	625	63	562	42834071958	Active
	TOTAL (A)			30,00,000	45,00,000	30,00,000	19,489	45,00,000	2,813	283	2,530		

FC INVESTMENT(B)

4	SBI MTK	30.03.2022	3.9	1000000			40535	10,00,000	40535	7298	63063	40882936728	Active
6	SBI MTK	30.03.2022	4.4	500000		500000	38317	-	0	2257	0	40882937405	Closed
				1500000	0	500000	78852	10,00,000	40535	9555	63063		
	TOTAL FC & NON FC A+B			45,00,000	45,00,000	35,00,000	98,341	55,00,000	43,348	9,838	65,593		



SCHEDULE A3: DEPOSITS ASSETS 2023-24			
PARTICULARS	Previous Year 31.03.2023	Current Year 31.03.2024	BRANCH
Shivakumar Gupta -Paharganj Shelter	1,05,400.00	1,05,400.00	DELHI
Jaya M Rao- SATHI HO	3,00,000.00	3,00,000.00	BANGALORE
Kavitha Mishra- Pune Shelter	-	1,12,500.00	PUNE
GRAND TOTAL	4,05,400.00	5,17,900.00	

SCH A4 :
CASH IN HAND as on 31.03.2024

SL NO	CASH IN HAND	Previous Year : 31.03.2023		Current Year:31.03.2024	
	Location	Non FC	FC	Non FC	FC
1	Delhi	362.00	-		
2	Bangalore	21,826.50	3,712.00	250.50	1,040.00
3	Pune			11,000.00	
		22,188.50	3,712.00	11,250.50	1,040.00
		TOTAL	25,900.50	TOTAL	12,290.50

SCH: A5:
BANK ACCOUNTS : Bank balance as on 31.03.2024

SL NO	BANK NAME	Account No	Branch/Location	Previous Year 2023	current Year 2024
1	STATE BANK OF INDIA	30712550135	BANGALORE	9,52,715.84	7,15,753.45
2	STATE BANK OF INDIA	31448229191	BANGALORE	11,89,354.25	-
3	STATE BANK OF INDIA	37632358873	BANGALORE	325.57	11,945.57
4	STATE BANK OF INDIA	31448229191	DELHI	-	5,391.10
5	STATE BANK OF INDIA	30846928477	DELHI	8,526.98	24,956.84
6	STATE BANK OF INDIA	36093782764	DELHI	50,203.06	-
7	BANK OF MAHARASHTRA	20000321139	PUNE	1,69,844.35	5,16,890.58
8	ICICI BANK	007801028430	PUNE	9,24,402.35	16,61,375.33
9	STATE BANK OF INDIA	38050992924	PUNE	6,941.64	11,394.64
	TOTAL NON FC (A)			33,02,314.04	29,47,707.51
1	SBI BANK MAIN FCRA A/C	40029193739	NEW DELHI MAIN	28,919.10	21,759.34
2	SBI BANK UTILISATION A/C	33913005703	BANGALORE	3,91,421.57	2,72,499.81
	TOTAL FC (B)			4,20,340.67	2,94,259.15
	GRAND TOTAL (A+B)			37,22,654.71	32,41,966.66



PROJECT WISE FC &NON FC UTILIZATION STATEMENT FOR THE YEAR 2023-24							
Sl. No	FUNDS/PROJECTS	OPENING BALANCE: 01.04.2023 (A)	GRANT RECEIVED: 2023-24	INT & OTHER RECEIPTS: 2023-24	TOTAL D= A+B+C	UTILISED DURING 2023-24	CLOSING BALANCE 31.03.2024 G=D-(E+F)
SCH L1: DETAILS OF FOREIGN FUND							
A1	Give India Sathire Impact prog.	0.00	1,77,312.00	0.00	1,77,312.00	1,77,312.00	0.00
A2	Give India Girl Child school support	0.00	4,96,094.00	0.00	4,96,094.00	4,96,094.00	0.00
A3	Synamedia	5,83,212.00	0.00	0.00	5,83,212.00	5,83,212.00	0.00
A4	AJWS Mal Nutrician Program	89,621.00	20,52,784.00	0.00	21,42,405.00	18,42,024.00	3,00,381.00
	TOTAL FOREIGN FUND	6,72,833.00	27,26,190.00	0.00	33,99,023.00	30,98,642.00	3,00,381.00
SCH L2 : DETAILS OF NON-FOREIGN FUND :							
	i)DWCD GOVT: OPEN SHELTER						
B1	Pune	9,26,636.56	24,08,858.00	0.00	33,35,494.56	17,16,279.02	16,19,215.54
B2	Delhi	-7,95,210.00	19,76,937.00	0.00	11,81,727.00	20,34,456.26	(8,52,729.26)
	ii) CIF: RAILWAY CHILD LINE						
C2	Yeshwantpur	(3,78,557.18)	4,21,466.00	0.00	42,908.82	3,85,915.00	(3,43,006.18)
C3	Pune	(5,16,065.63)	4,39,577.00	0.00	(76,488.63)	4,11,885.00	(4,88,373.63)
	iii) INDIVIDUAL/ INSTITUTIONAL DONORS						
D1	Hema Hattangady Fund	47,91,813.74		0.00	47,91,813.74	0.00	47,91,813.74
D2	Give India Sathire Impact prog.	-	5,05,455.31	0.00	5,05,455.31	5,05,455.31	0.00
D3	APPI	11,53,050.93	0.00	0.00	11,53,050.93	11,53,050.93	0.00
D4	Bajaj Finance -Platform Pune -PID 10626	0.00	40,00,000.00	54,220.00	40,54,220.00	40,54,220.00	0.00
D5	Bajaj Finance -Covid Pune-PID 10490	-75,134.81	76,00,000.00	854.00	75,25,719.19	75,25,719.19	0.00
D6	Bajaj Finance -Platform Delhi-PID 10490	-33,563.10	34,00,000.00	0.00	33,66,436.90	33,66,436.90	0.00
D7	Bajaj Finance -Platform YPR-PID 10490	-22,859.00	12,00,000.00	0.00	11,77,141.00	11,77,141.00	0.00
D8	Shobha Agarwal Education Fund	9,867.83	11,50,000.00	0.00	11,59,867.83	3,02,633.51	8,57,234.32
D9	Letz Dream Foundation	10,58,233.56	0.00	0.00	10,58,233.56	52,865.00	10,05,368.56
	TOTAL NON FOREIGN FUND	61,18,212.90	2,31,02,293.31	55,074.00	2,92,75,580.21	2,26,86,057.12	65,89,523.09
	TOTAL: FC &NON FC DONORS FUND	67,91,045.90	2,58,28,483.31	55,074.00	3,26,74,603.21	2,57,84,699.12	68,89,904.09
E1	GENERAL CONTRIBUTION -FC	12,98,723.67	0.00	1,11,780.00	14,10,503.67	3,33,928.52	10,76,575.15
E2	GENERAL CONTRIBUTION -NON FC	9,94,414.39	7,82,320.00	74,804.00	18,51,538.39	5,03,987.65	13,47,550.74
E3 (E1+E2)	TOTAL GENERAL FUND	22,93,138.06	7,82,320.00	1,86,584.00	32,62,042.06	8,37,916.17	24,24,125.89
	GRAND TOTAL	90,84,183.96	2,66,10,803.31	2,41,658.00	3,59,36,645.27	2,66,22,615.29	93,14,029.98

Note: 1) Total Free fund of Sathi as on 31st Mar 24 is Rs 72.15 Lakh (D1+ E3), out of which we have spent Rs 16.84 lakh towards Rly Childline & Openshelter program in anticipation of receipts.



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. The accepted accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.
5. The books of accounts of the Society maintained on 'Tally' software in all the locations and consolidated at Head Office.

For SATHI



(Basavaraj Shali)

Secretary

Place: Bangalore

Date: 26.06.2024



For SHENOY & KAMAT

CHARTERED ACCOUNTANTS



(CA M RATNAKAR KAMATH)

PARTNER, M No. 202841