SATHI

(Society for Assistance to Children in Difficult Situation)

AUDIT REPORT

Financial Year 2024-25

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.

SHENOY & KAMATH
CHARTERED ACCOUNTANTS

Independent Auditor`s report

To the Members of
SATHI,
BANGALORE.

Opinion

We have audited the financial statements of **SATHI**, which comprises the Balance sheet as at 31st March 2025 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 Trust 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.

No. T-306, 3rd Floor, Suraj Plaza,
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8th 'F' Main, Jayanagar III Block
Bengaluru - 560 011.

INDIA

Phone : 080 - 26542305
E-mail : shenoykamath@yahoo.com

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,

SHENOY & KAMATH
BANGALORE-11
CHARTERED ACCOUNTANTS

a) In the case of the Balance Sheet of the State of affairs of **SATHI**, as on 31st March 2025;

And

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

UDIN: 25202841BMGJUQ3001

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

(M RATHNAKAR KAMATH)
PARTNER
Membership Number :202841

PLACE: BENGALURU.
DATE: 26th May, 2025

SATHI
(FC & NON FC)
CONSOLIDATED BALANCE SHEET AS AT 31/03/2025

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024		ASSETS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
I. SATHI FUND:						**I. Fixed Assets**	A1	0.82	**0.82**	**0.82**	0.82
Opening Balance		24,24,125.89		22,93,138.06							
1) Add: Excess of Income over exp	F 3	(1,32,056.75)		1,30,987.83		**II. Investments (FD)**	A2	35,00,000.00	**35,00,000.00**	**55,00,000.00**	**55,00,000.00**
						III. Current Assets					
transferred from Income & Exp a/c		22,92,069.14				Deposits (Asset)	A3	3,97,900.00		5,17,900.00	
2) (Less) Prior eriod adjustment		1,93,904.26	**20,98,164.88**		**24,24,125.89**	Accrued Interest on FD's		1,95,790.00		65,593.00	
						TDS receivable: AY 2021-22		37,641.00		37,641.00	
II. SATHI Program Fund		48,30,409.36	48,30,409.36	4791813.74	4791813.74	TDS receivable: AY 2023-24		28,487.00		28,487.00	
(Hema Hattangady)						TDS receivable: AY 2024-25		9,838.00		9,838.00	
						TDS receivable: AY 2025-26		22,451.00			
III. UNDISBURSED FUNDS						Cash-in-hand	A4	-		12,290.50	
1) Foreign Contribution (FC)	L1	56,571.56		3,00,381.00		Bank Accounts	A5	36,64,309.52	**43,56,416.52**	32,41,966.66	**39,13,716.16**
2) Non Foreign Contribution (Non FC)	L2	7,82,278.54	**8,38,850.10**	17,97,709.35	**20,98,090.35**						
IV. OTHER LIAIBILITIES											
TDS Payables		52,147.00		**81,793.00**							
EPF Payable		36,246.00		**17,494.00**							
PT Payable		600.00	**88,993.00**	**400.00**	**99,687.00**						
Total			**78,56,417.34**		**94,13,716.98**	**Total**			78,56,417.34		94,13,716.98

FOR SATHI,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

Society for Assistance to Children in Difficult Situation • Karnataka Reg Act. 1960 • SATHI • Reg No. SOR/225/98

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SHENOY & KAMATH • BANGALORE-11

SATHI
NON FOREIGN CONTRIBUTION
BALANCE SHEET AS AT 31/03/2025

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
I. SATHI General Fund :					
Opening Balance:	F2	13,47,550.74		9,94,414.39	
Add:Excess of Income Over		4,89,002.00		3,53,136.35	**13,47,550.74**
expenses from I & E		18,36,552.74			
Less: Prior period adjustment		1,93,904.26	**16,42,648.48**		
II. SATHI Program Fund (Hema Hattangady)		48,30,409.36	**48,30,409.36**	47,91,813.74	**47,91,813.74**
III. UN DISBURSED FUNDS					
Non Foreign Contribution	L2	7,82,278.54	**7,82,278.54**	17,97,709.35	**17,97,709.35**
IV. OTHER LIAIBILITIES					
TDS Payables		46,147.00		77,372.00	
EPF Payable		36,246.00		17,494.00	
PT Payable		600.00		400.00	
			82,993.00		**95,266.00**
Total			**73,38,329.38**		**80,32,339.83**

ASSETS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
I. FIXED ASSETS	A1	0.82	**0.82**	0.82	**0.82**
II. INVESTMENTS (FD)	A2	35,00,000.00	**35,00,000.00**	**45,00,000.00**	**45,00,000.00**
Accrued Interest on FD's		1,95,790.00	**1,95,790.00**	2,530.00	**2,530.00**
III. CURRENT ASSETS					
TDS receivable AY 2021-22		37,641.00		37,641.00	
TDS receivableAY 2023-24		15,027.00		15,027.00	
TDS receivableAY 2024-25		283.00		283.00	
TDS receivableAY 2025-26		21,910.00	**74,861.00**		**52,951.00**
Deposits (Asset)	A3	3,97,900.00		5,17,900.00	
Cash-in-hand	A4	-		11,250.50	
Bank Accounts	A5	31,69,777.56	**35,67,677.56**	29,47,707.51	**34,76,858.01**
Total			**73,38,329.38**		**80,32,339.83**

FOR SATHI,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI

FOREIGN CONTRUBITION

BALANCE SHEET AS AT 31/03/2025

LIABILITIES	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024		ASSETS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
I-SATHI FUND:						**I. FXED ASSETS**		-	-	-	-
Opening balance	F1	10,76,575.15		12,98,723.67							
Less:Excess of expenses over Income		(6,21,058.75)	**4,55,516.40**	(2,22,148.52)	**10,76,575.15**	**II. INVESTMENTS**		-	-	10,00,000.00	**10,00,000.00**
II. UN DISBURSED FUNDS						**III. OTHERS RECEIVABLES**					
Unused Foreign Contribution	L1	56,571.56	**56,571.56**	3,00,381.00	**3,00,381.00**	TDS Receivable AY 2023-24		13,460.00		13,460.00	
III. OTHER LIAIBILITIES						TDS Receivable AY 2024-25		9,555.00		9,555.00	
TDS Payable		6,000.00	**6,000.00**	**4,421.00**	**4,421.00**	TDS Receivable AY 2025-26		541.00		-	
						Accrued Interest		-	**23,556.00**	63,063.00	**86,078.00**
						III. CURRENT ASSETS					
						Cash-in-hand	A4	-		1,040.00	
						Bank Accounts	A5	4,94,531.96	**4,94,531.96**	2,94,259.15	**2,95,299.15**
Total			**5,18,087.96**		**13,81,377.15**	**Total**			**5,18,087.96**		**13,81,377.15**

FOR SATHI,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI

FC & NON FC

CONSOLIDATED RECEIPTS & PAYMENTS FOR THE PERIOD ENDED 31/03/2025

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
To Opening Balance					
Cash	A4	12,290.50		25,900.50	
Bank	A5	32,41,966.66		37,22,654.71	
FD Investment	A2	55,00,000.00	**87,54,257.16**	45,00,000.00	**82,48,555.21**
Interest on FD -Program fund		4,663.00	**4,663.00**		
To Fund Received From:					
Received from Funding agencies	L1 & L2	1,59,10,665.18		2,58,28,483.31	
Interest from Funding agencies	L1 & L2	53,895.00	**1,59,64,560.18**	55,074.00	**2,58,83,557.31**
Contribution From Individual and Parents		6,81,509.00		7,48,917.00	
Interest on SB		55,833.00		88,243.00	
Interest on FD		18,834.00		98,341.00	
Interest on Tax Refund		-		1,703.00	
Board membership fee		700.00		700.00	
Miscellaneous receipt		16,974.00	**7,73,850.00**	31,000.00	**9,68,904.00**
Rent deposit recd during the year		3,00,000.00		-	
Accrued Interest recd during the year		63,063.00		3,65,224.00	
Income Tax Refund		-	**3,63,063.00**	28,487.00	**3,93,711.00**
PT payable s		600.00		400.00	
TDS Payable		52,147.00		81,793.00	

PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
By Amount Spent on behalf of					
Foreign Funding	L1	32,52,108.96		30,98,642.00	
Non Foreign Funding	L2	1,41,65,595.73		2,26,86,057.12	
	L2				
Capital expenditure		-		0.07	
Program(Hema Hattangady) fund expenses		1,80,805.38			
By Expenses as per I & E (Expenses not covered by any donors)		9,05,906.75	**1,85,04,416.82**	8,37,916.17	**2,66,22,615.36**
Additional rent & other deposit paid		1,80,000.00	**1,80,000.00**	1,12,500.00	**1,12,500.00**
Accrued Interest on FD's: Current Year		-	-	35,767.00	**35,767.00**
Previous year EPF paid		17,494.00		8,314.00	
Previous year PT Paid		400.00		4,200.00	
Previous year TDS paid		81,793.00		46,923.00	
TDS receivable AY 2024-25		-		9,838.00	
TDS receivable AY 2025-26		973.00	**1,00,660.00**	-	**69,275.00**
By Closing Balance					
Cash in Hand	A4	-		12,290.50	
Bank balances	A5	36,64,309.52		32,41,966.66	

EPF Payable		36,246.00	88,993.00	17,494.00	99,687.00	FD Investments	A2	35,00,000.00	71,64,309.52	55,00,000.00	87,54,257.16
Total			2,59,49,386.34		3,55,94,414.52	Total			2,59,49,386.34		3,55,94,414.52

FOR SATHI,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SHENOY & KAMATH * CHARTERED ACCOUNTANTS * BANGALORE-11

SATHI

Foreign Contribution

RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31/03/2025

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024		PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
To Opening Balance						**By Amount Spent on behalf of**					
Cash	A4	1,040.00		3,712.00		Foreign Funding	L1	32,52,108.96	**32,52,108.96**	30,98,642.00	**30,98,642.00**
Bank	A5	2,94,259.15		4,20,340.67							
FD Investment		10,00,000.00	**12,95,299.15**	15,00,000.00	**19,24,052.67**	By Expenses as per I & E (Expenses not covered by any donors)		708756.75	**7,08,756.75**	333928.52	**333928.52**
To Fund Received From											
Foreign Funding	L1	30,08,299.52		27,26,190.00		Accrued Interest on FD		-		33,237.00	**33,237.00**
Interest from Funding agencies		-	**30,08,299.52**	-	**27,26,190.00**	Previous year PT paid		-			
						Previous year TDS paid		4,421.00		7510	
Contribution Received		36,446.00				TDS Receivable-AY 2024-25				9555	
Interest from SB		32,418.00		32,928.00		TDS Receivable-AY 2025-26		541.00	**4,962.00**		**17,065.00**
Interest on FD		18,834.00	**87,698.00**	78,852.00	**1,11,780.00**						
						By Closing Balance					
Accrued Interest received during the year		63,063.00	**63,063.00**	11,728.00	**11,728.00**	Cash in Hand	A4	-		1,040.00	
						Bank balances	A5	4,94,531.96		2,94,259.15	
TDS Payable		6,000.00	**6,000.00**	4,421.00	**4,421.00**	FD Investment		-	**4,94,531.96**	10,00,000.00	**12,95,299.15**
Total			44,60,359.67		47,78,171.67	**Total**			44,60,359.67		47,78,171.67

FOR SATHI,

(Basavaraj Shali)

Secretary

DATE: 26.05.2025

PLACE: BANGALORE

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

AS PER OUR REPORT ATTACHED

FOR SHENOY & KAMATH

CHARTERED ACCOUNTANTS

FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)

PARTNER MEMBERSHIP NO. 202841

SATHI

NON Foreign Contribution

RECEIPTS & PAYMENT FOR THE PERIOD ENDED 31/03/2025

RECEIPTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
To Opening Balance					
Cash		11,250.50		22,188.50	
Bank		29,47,707.51		33,02,314.04	
FD Investment		45,00,000.00	**74,58,958.01**	30,00,000.00	**63,24,502.54**
2,14,738.00					
Interest on FD -Program fund		4,663.00	**4,663.00**		
To Fund Received From :-					
Non Foreign Funding	L2	1,29,02,365.66		2,31,02,293.31	
Interest from Funding agencies	L2	53,895.00	**1,29,56,260.66**	55,074.00	**2,31,57,367.31**
Contribution From Individual and Parents		6,45,063.00		7,48,917.00	
Interest on SB		23,415.00		55,315.00	
Interest on FD		-		19,489.00	
				-	
Interest on Tax Refund		-		1,703.00	
Board membership fee		700.00		700.00	
Miscellaneous receipt-sale proceeds of scrap		16,974.00	**6,86,152.00**	31,000.00	**8,57,124.00**
Income Tax Refund				28,487.00	
Accrued Interest received		-	-	3,53,496.00	**3,81,983.00**
Rent deposit received during the year		3,00,000.00	**3,00,000.00**		
PT payable		600.00		400.00	

PAYMENTS	SCH	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
By Amount Spent on behalf of					
Non Foreign Funding	L2	1,41,65,595.73	**1,41,65,595.73**	2,26,86,057.12	
Capital expenditure				0.07	2,26,86,057.19
Program(Hema Hattangady) fund expenses		1,80,805.38	**1,80,805.38**	-	-
By Expenses as per I & E (Expenses not covered by any donors)		1,97,150.00	**1,97,150.00**	5,03,987.65	5,03,987.65
Additional rent & other deposit		1,80,000.00	**1,80,000.00**	1,12,500.00	1,12,500.00
Accrued Interest on FD's:Current Year			-	**2,530.00**	**2,530.00**
Previous year EPF Paid		17,494.00		8,314.00	
Previous year PT paid		400.00		4,200.00	
Previous year TDS paid		77,372.00		39,413.00	
TDS Receivable-AY 2024-25		-		283.00	
TDS Receivable-AY 2025-26		432.00	**95,698.00**		
					52,210.00
By Closing Balance					
Cash in Hand	A4	-		11,250.50	
Bank Balances	A5	31,69,777.56		29,47,707.51	
FD Investment	A2	35,00,000.00	66,69,777.56	45,00,000.00	74,58,958.01

Society for Assistance to Children in Difficult Situation * Karnataka Reg Act - 1960 * Reg No. - SOR/229/90-91 * SATHI

TDS Payable EPF Payable		46,147.00 36,246.00	82,993.00	77,372.00 17,494.00	95,266.00						
Total			2,14,89,026.67		3,08,16,242.85	Total			2,14,89,026.67		3,08,16,242.85

FOR SATHI,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI
(FC & NONFC)
CONSOLIDATED INCOME & EXPENDIURE FOR THE PERIOD ENDED 31/03/2025

EXPENDITURE	Current Year (RS) 31.03.2025		Previous Year (RS) 31.03.2024		INCOME	Current Year (RS) 31.03.2025		Previous Year (RS) 31.03.2024	
Staff Travel-Local conveyance	11,375.71		-		Contribution From Individual and Parents	6,81,509.00		7,48,917.00	
Electricity and water charges	-		16,960.26						
Staff Welfare	-		27,331.00		Board membership fee	700.00		700.00	
Bank Charges	1,894.52		10,336.32		Miscellaneous receipts	16,974.00		31,000.00	
Vehicle expenses	-		943.00						
Office Rent & Maintenance	-		988.00		Interest on IT Refund	-		1,703.00	
Stationery, phone, Xerox ,Postage & Internet	25.00		40,081.08						
IT Maintenance	-		5,050.00		Interest on SB A/c	55,833.00		88,243.00	
Accountant part Salary	-		21,000.00						
Children Camp -Kanpur	-		86,145.00		Interest on FD A/C	18,834.00	7,73,850.00	98,341.00	9,68,904.00
Administrator's salary	-		10,000.00						
Board meeting expenses	4,731.00		-						
Honorarium-Secretary	-		71,700.00		**Excesses of expenditure over** income transferred to balance sheet	-	1,32,056.75		
Online coaching classess travelling expenses	14,285.00		-						
Cleaner Salary	-		66,000.00						
Staff coordination, meetings & Monitoring	-		36,850.00						
Professional Consultancy	4,80,000.00		1,05,000.00						
Rent, rate & Taxes	635.52		7,739.08						
Educational support-computer to children	1,02,000.00		65,000.00						
Online coaching classess expenses	1,77,200.00		2,25,438.35						
Society renewal charges	4,770.00		6,180.00						
Miscellaneous expenses	-		12,204.08						
Education & Play materials & Admin chgs	62,000.00		22,970.00	8,37,916.17					
Television set for School	27,990.00								

Water Purifier for School	19,000.00	9,05,906.75							
Excesses of Income over expenditure transferred to balance sheet	-	-	-	1,30,987.83					
TOTAL		9,05,906.75		9,68,904.00	TOTAL		9,05,906.75		9,68,904.00

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,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI
SATHI (FC)
INCOME & EXPENDIURE FOR THE PERIOD ENDED 31/03/2025

EXPENDITURE	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024		INCOME	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
Bank Charges	1,245.52		8,675.36		Contribution received	36,446.00		-	
Children Camp -Kanpur	-		86,145.00		Interest on SB A/c	32,418.00		32,928.00	
Online coaching Classes -Travelling exp	14,285.00		-		Interest on FD	18,834.00		78,852.00	
Travel-Localconveyance	11,375.71		-				87,698.00		1,11,780.00
Rates & Taxes	635.52		2,210.76						
Salary-Accounts officer	-		10,000.00						
Education & Play materials	62,000.00		20,060.00		Expenses of expenses Over income				
Education project-Admn charges	-		2,910.00		Transferred to Balance sheet	-	6,21,058.75	222148.52	2,22,148.52
Online coaching Classes expenses	92,200.00		90,084.40						
Printing & Stationery	25.00		8,843.00						
Professional service chgs	4,80,000.00		1,05,000.00						
Television set for School	27,990.00		-						
Water Purifier for School	19,000.00		-						
		7,08,756.75		3,33,928.52					
TOTAL		7,08,756.75		3,33,928.52	**TOTAL**		7,08,756.75		3,33,928.52

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,

(Basavaraj Shali)
Secretary
DATE: 26.05.2025
PLACE: BANGALORE

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

(M RATHNAKAR KAMATH)
PARTNER MEMBERSHIP NO. 202841

SATHI

SATHI (NON FC)

INCOME & EXPENDIURE FOR THE PERIOD ENDED 31/03/2025

EXPENDITURE	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024		INCOME	CURRENT YEAR (RS) 31.03.2025		PREVIOUS YEAR (RS) 31.03.2024	
Electricity and water charges	-		16,960.26		Contribution From Individual and Parents	6,45,063.00	**6,45,063.00**	7,48,917.00	7,48,917.00
Staff welfare	-		27,331.00						
Bank Charges	649.00		1,660.96		Interest on SB A/c	23,415.00	**23,415.00**	55,315.00	
Vehicle expenses	-		943.00		Interest on FD A/C			19,489.00	**74,804.00**
Office Rent & Maintenance	-		988.00						
Stationery, phone, Xerox ,Postage & Internet	-		31,238.08		Interest in IT Refund	-		1,703.00	
IT Maintenance	-		5,050.00		Board membership fee	700.00		700.00	
Accountant Salary	-		21,000.00		Miscellaneous receipts	16,974.00	**17,674.00**	31,000.00	**33,403.00**
Educational support-to children	1,02,000.00		65,000.00						
Board meeting expenses	4,731.00								
Online coaching classess expenses	85,000.00		1,35,353.95						
Audit Fees	-		71,700.00						
Cleaner Salary	-		66,000.00						
Society renewal charges	4,770.00		6,180.00						
Miscellaneous expenses	-		12,204.08						
Rent, rate & Taxes	-		5,528.32						
Staff coordination, meetings & Monitoring	-	**1,97,150.00**	36,850.00	**5,03,987.65**					
Excesses of Income over expenses transferred to balance sheet	-	**4,89,002.00**	3,53,136.35	**3,53,136.35**					
TOTAL		**6,86,152.00**		**8,57,124.00**	**TOTAL**		**6,86,152.00**		**8,57,124.00**

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,

(Basavaraj Shali)

Secretary

DATE: 26.05.2025

PLACE: BANGALORE

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

AS PER OUR REPORT ATTACHED

FOR SHENOY & KAMATH

CHARTERED ACCOUNTANTS

FIRMS REGISTRATION NO. 06673S

(M RATHNAKAR KAMATH)

PARTNER MEMBERSHIP NO. 202841

PROJECT WISE FC & NON FC UTILIZATION STATEMENT FOR THE YEAR 2024-25

SL. NO	FUNDS/PROJECTTS	OPENING BALANCE: 01.04.2024 (A)	GRANT RECEIVED: 2024-25	INT & MISC RECEIPTS: 2024-25	TRANSFERS	TOTAL D= A+B+C	UTILISED DURING 2024-25	CLOSING BALANCE 31.03.2025 G=D-(E+F)
	SCH L1: DETAILS OF FOREIGN FUND							
A1	TDH Germany-Study on Migrant families & Children	-	1,01,474.52	-	-	1,01,474.52	1,01,474.52	-
A2	AJWS Mal Nutrician & Migrant family Program	3,00,381.00	29,06,825.00	-	-	32,07,206.00	31,50,634.44	56,571.56
	TOTAL FOREIGN FUND	**3,00,381.00**	**30,08,299.52**	-	-	**33,08,680.52**	**32,52,108.96**	**56,571.56**
	SCH L2 : DETAILS OF NON-FOREIGN FUND :							
	i)SATHI Program (Hema Hattangady) Fund							
B1	Hema Hattangady Fund	47,91,813.74	-	2,19,401.00	-	50,11,214.74	1,80,805.38	48,30,409.36
		47,91,813.74	-	**2,19,401.00**	-	**50,11,214.74**	**1,80,805.38**	**48,30,409.36**
	ii)DWCD GOVT: OPEN SHELTER							
C1	Pune	16,19,215.54	28,53,538.00	-	-	44,72,753.54	18,87,748.44	25,85,005.10
C2	Delhi	(8,52,729.26)	6,58,825.00	-	1,93,904.26	-	21,77,744.36	(21,77,744.36)
	iii) CIF: RAILWAY CHILD LINE							
D1	Yeshwantpur	(3,43,006.18)	-	-	-	(3,43,006.18)	-	(3,43,006.18)
D2	Pune	(4,88,373.63)	-	-	-	(4,88,373.63)	-	(4,88,373.63)
	iv) INDIVIDUAL/ INSTITUTIONAL /CSR DONORS							
E1	Give India Sathire Impact prog.	-	2,03,002.66	-	-	2,03,002.66	2,03,002.66	-
E2	Bajaj Finance -Platform Pune -PID 10626	-	52,00,000.00	53,895.00	-	52,53,895.00	52,53,895.00	-
E3	Bajaj Finance -Platform Delhi-PID 10490	-	27,00,000.00	-	-	27,00,000.00	27,45,000.00	(45,000.00)
E4	Shobha Agarwal /Amogha Foundation	8,57,234.32	6,50,000.00	-	-	15,07,234.32	13,36,704.27	1,70,530.05
E5	Shobha Agarwal /Amogha Foundation-Haryana	-	6,00,000.00	-	-	6,00,000.00	5,24,501.00	75,499.00
E6	Swatcha Bharat Action Plan(MHCPS)	-	37,000.00	-	-	37,000.00	37,000.00	-
E7	Letz Dream Foundation	10,05,368.56	-	-	-	10,05,368.56	-	10,05,368.56
	TOTAL NON FOREIGN FUND	**17,97,709.35**	**1,29,02,365.66**	**53,895.00**	**1,93,904.26**	**1,49,47,874.27**	**1,41,65,595.73**	**7,82,278.54**
	TOTAL: FC & NON FC DONORS FUND	**20,98,090.35**	**1,59,10,665.18**	**53,895.00**	**1,93,904.26**	**1,82,56,554.79**	**1,74,17,704.69**	**8,38,850.10**
F1	GENERAL CONTRIBUTION -FC	10,76,575.15	36,446.00	51,252.00	-	11,64,273.15	7,08,756.75	4,55,516.40
F2	GENERAL CONTRIBUTION -NON FC	13,47,550.74	6,45,063.00	41,089.00	(1,93,904.26)	18,39,798.48	1,97,150.00	16,42,648.48
F3 (F1+F2)	**TOTAL GENERAL FUND**	**24,24,125.89**	**6,81,509.00**	**92,341.00**	**-1,93,904.26**	**30,04,071.63**	**9,05,906.75**	**20,98,164.88**
	GRAND TOTAL	**93,14,029.98**	**1,65,92,174.18**	**3,65,637.00**	-	**2,62,71,841.16**	**1,85,04,416.82**	**77,67,424.34**

Note: 1) Total Free fund of Sathi as on 31st Mar 25 is Rs 69.25 Lakh (B1+F3), out of which we have spent Rs 30.08 lakh towards Rly Childline Pune & Yeshwantpur & Dehi 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 1-04-2024	Addition During The Year	Deletions During The Year	Total As On 31.03.25	Rate	Deprecation During The Year	Closing As On 31.03.2025
1	VEHICLE CAR & VAN	-	-	-	-	-	-	-
2	TWO WHEELER	-	-	-	-	-	-	-
3	TELEVISION	0.03	-	-	0.03	-	-	0.03
4	CC TV/CAMERA	0.03	-	-	0.03	-	-	0.03
5	ELECTRICAL & ELECTRONIC EQUIPMENT	0.19	-	-	0.19	-	-	0.19
6	CAMERA	0.02	-	-	0.02	-	-	0.02
7	COMPUTER & LAPTOP	0.33	-	-	0.33	-	-	0.33
8	FURNITURES	0.07	-	-	0.07	-	-	0.07
9	MOBILE & TELEPHONE	0.05	-	-	0.05	-	-	0.05
10	UPS	0.03	-	-	0.03	-	-	0.03
11	CARPET	0.04	-	-	0.04	-	-	0.04
12	BUNKER BED	0.03	-		0.03	-	-	0.03
	Total Non FC (A)	**0.82**	-	-	**0.82**	-	-	**0.82**

SATHI
SCH A2: Investments & Accrued Interest Schedule 2024-25

NON FC INVESTMENT(A)

Sl. No	Name of the Bank	Date of Issue	Rate of Interest	Opening FD as on 01.04.2024	Invested during the year	Withdrawn during the year	Interest earned during the year	Closing FD as on 31.03.2025	TDS	Net Interest Accrued	FD No	Status
1	SBI MTK	28.03.2024	5.75	15,00,000	-	-	92012	15,00,000	9202	82,810	42833932105	Active
2	SBI MTK	28.03.2024	5.75	10,00,000	-	-	61363	10,00,000	6138	55,225	42833977260	Active
3	SBI MTK	28.03.2024	5.75	10,00,000	-	-	61363	10,00,000	6138	55,225	42833997232	Active
4	SBI MTK	28.03.2024	5.75	10,00,000	-	10,00,000	4663	-	432		42834071958	Closed
	TOTAL (A)			**45,00,000**	-	**10,00,000**	**2,19,401**	**35,00,000**	**21910**	**1,93,260**		
						FC INVESTMENT(B)						
1	SBI MTK	30.03.2022	3.9	1000000		1000000	18834	-	541	0	40882936728	Closed
				1000000	-	**1000000**	**18834**	-	**541**	**0**		
	TOTAL FC & NON FC A+B			**55,00,000**	-	**20,00,000**	**2,38,235**	**35,00,000**	**22,451**	**1,93,260**		

SCH A3: DEPOSITS ASSETS 2024-25			
PARTICULARS	**Previous Year 31.03.2024**	**Current Year 31.03.2025**	**BRANCH**
Shivakumar Gupta -Paharganj Shelter	1,05,400.00	1,05,400.00	DELHI
Jaya M Rao- SATHI HO	3,00,000.00	-	BANGALORE
Dr. Rachana-SATHI HO	-	1,80,000.00	BANGALORE
Kavitha Mishra- Pune Shelter	1,12,500.00	1,12,500.00	PUNE
GRAND TOTAL	**5,17,900.00**	**3,97,900.00**	

SCH A4 :
CASH IN HAND as on 31.03.2025

Sl No	CASH IN HAND	Previous Year : 31.03.2024		Current Year:31.03.2025	
	Location	**Non FC**	**FC**	**Non FC**	**FC**
1	Delhi	-	-	-	-
2	Bangalore	250.50	1,040.00	-	-
3	Pune	11,000.00		-	
		250.50	**1,040.00**	-	-
		TOTAL	**1,290.50**	**TOTAL**	-

SCH: A5:
BANK ACCOUNTS : Bank balance as on 31.03.2025

Sl No	BANK NAME	Account No	Branch/Location	Previous Year 2024	current Year 2025
1	STATE BANK OF INDIA	30712550135	BANGALORE	7,15,753.45	1,85,654.56
2	STATE BANK OF INDIA	37632358873	BANGALORE	11,945.57	11,296.57
3	STATE BANK OF INDIA	31448229191	DELHI	5,391.10	4,180.10
4	STATE BANK OF INDIA	30846928477	DELHI	24,956.84	308.48
5	BANK OF MAHARASHTRA	20000321139	PUNE	5,16,890.58	3,27,941.82
6	ICICI BANK	007801028430	PUNE	16,61,375.33	26,18,350.39
7	STATE BANK OF INDIA	38050992924	PUNE	11,394.64	22,045.64
	TOTAL NON FC (A)			**29,47,707.51**	**31,69,777.56**
1	SBI BANK MAIN FCRA A/C	40029193739	NEW DELHI MAIN	21,759.34	2,66,779.90
2	SBI BANK UTILISATION A/C	33913005703	BANGALORE	2,72,499.81	2,27,752.06
	TOTAL FC (B)			**2,94,259.15**	**4,94,531.96**
	GRAND TOTAL (A+B)			**32,41,966.66**	**36,64,309.52**

SATHI

Expenditure Schedule FC Fund

TDH Germany-Study on Migrant families & Children

Sl No	Ledger Head	Amount in Rs.
1	Documentation Printing & Stationery	7,905.00
2	Honorarium for Research Studies	25,000.00
3	Miscellaneoue Expenses TDH Project	6,165.00
4	Travel at Source and Destination Area	39,614.52
5	Workshop, Venue, Food Arrangements	22,790.00
	Grand Total	**1,01,474.52**

AJWS Mal Nutrician & Migrant family Program

Sl No	Ledger Head	Amount in Rs.
1	AJWS Accounts, Admin Audit...	2,82,259.44
2	AJWS Migrant Work Trainer	28,68,375.00
	Grand Total	**31,50,634.44**

Society for Assistance to Children in Difficult Situation * Karnataka Reg Act. 1960 SATHI Reg.No.: SOR/226/98

SHENOY & KAMATH CHARTERED ACCOUNTANTS

SATHI

Expenditure Schedule NON FC Fund

SATHI Program (Hema Hattangady) Fund

Sl No	Ledger Head	Amount in Rs.
1	GFSC A11 Cases Editing /documentation/website	20650.00
2	GFSC C9 Cook and Cleaner	66315.90
3	GFSC E11 Vehicle Expesnses	4386.00
4	GFSCE12 Rent Rates & Taxes	5785.48
5	GFSCE14 Local Travelling Charges & Other Exps	19668.00
6	GFSC E4 Professional Services Consultancy	40000.00
7	GFSC E6 Accounts Officer Salary	24000.00
	Grand Total	**1,80,805.38**

DWCD GOVT: OPEN SHELTER-PUNE

Sl No	Ledger Head	Amount in Rs.
1	ICPSPUA1 Maintenance(Food,Cloth,Medicines,Soap,Toil	2,47,452.00
	Sub Total	**2,47,452.00**
2	ICPSPUA2 Rent for Hired Bldg Or Maint for Selfowned	4,22,673.00
3	ICPSPUA3 Contingt(Postge,Statnery,Tele,Photo Etc)	28,738.44
4	ICPSPU A4 Water & Electricity 1500 PM	20,212.00
5	ICPSPUA5 Transportation Charges	10,913.00
6	ICPSPUA5 Transportation Charges @ 1500/- PM	14,862.00
7	ICPSPUA6 Miscellns for Outings,Book,Play,Educat Mat	6,494.00
	Sub Total	**5,03,892.44**
8	ICPSPU B1 1Project Co-Ordinator Cum Councellor (1)	2,74,780.00
9	ICPSPU B2 1 Social Worker	29,560.00
10	ICPSPU B2 1 Social Worker Rs.8000/m	1,47,989.00
11	ICPSPU B3 2 Care Giver Cum Bridge Course Educators	2,67,508.00
12	ICPSPU B4 3 Outreach Workers	3,55,578.00
13	ICPSPU B5 Cook & Cleaner 1	60,989.00
	Sub Total	**11,36,404.00**
	Grand Total	**18,87,748.44**

DWCD GOVT: OPEN SHELTER- NEW DELHI

Sl No	Ledger Head	Amount in Rs.
1	ICPS MAINTAINENCE OF CHILDREN 2000 PER CHILD	5,15,160.00
	Sub Total	**5,15,160.00**
2	ICPS RENT & MAINTAINENCE OF OPEN SHELTER	3,87,240.00
3	ICPS WATER & ELECTRICITY CHARGES OF SHELTER	44,866.36
4	ICPS CONTINGENCIES (POSTAGE,STATIONERY,TEL,XEROX)	43,303.00
5	ICPS TRANSPORATION CHARGES	75,172.00
	Sub Total	**5,50,581.36**
6	11a ICPS SALARY PROJECT CO-ORDINATOR	1,74,189.00
7	11b ICPS SALARY SOCIAL WORKER	1,89,645.00
8	11c ICPS SALARY (2)CAREGIVER	2,63,293.00
9	11d ICPS SALARY (3)OUTREACH WORKER	3,86,548.00
10	11e ICPS SALARY COOK/CLEANER	98,328.00
	Sub Total	**11,12,003.00**
	Grand Total	**21,77,744.36**

Society for Assistance to Children in Difficult Situation · Karnataka Reg Act 1960 · Reg No. SOR/228/90 · SATHI

SATHI

Expenditure Schedule NON FC Fund-

Give India Sathire Impact prog.:-

Sl No	Ledger Head	Amount in Rs.
1	Cleaner Charges	2,184.10
2	GFSC A10 Staff Welfare	21,718.00
3	GFSC A2 Electricity Water Expenses	13,102.56
4	GFSC E10 Bank Charges	653.00
5	GFSC E1 Office Rent & Maintenance	1,21,287.00
6	GFSC E2 Stationary, Telephone, Xerox & Postage	17,516.00
7	Give India Service chgs	26,542.00
	Grand Total	**2,03,002.66**

Bajaj Finance -Platform Pune -PID 10626:-

Sl No	Ledger Head	Amount in Rs.
1	Bajaj.i.iii Food, cloths, medicine, doctor on call	1,26,306.50
2	Bajaj.i.ii Shelter management -Rent repair, maint, utility, IT phone stationer, program administration	2,41,284.20
3	Bajaj.i.i Travel for rescue, bringing to shelter, presenting to CWC	3,44,036.00
4	Bajaj.i.iv Children entertainment, art craft , playway & Educational material, child events	78,645.00
5	Bajaj.i.vii Advocay and awareness among community, stakeholder & meeting at policy level	98,435.00
6	Bajaj.i.vi Rescue drives and reunion programs to assess the inflow of children	39,594.00
7	Bajaj.i.v Post homeplacement support for needy children for education,	60,669.00
	(i) Variable program costs-Sub Total	**9,88,969.70**
1	Bajaj.ii.i Field level staff -rescue, caretaking team	9,89,578.00
2	Bajaj.ii.ii Counsellors, MIS , Accountant	4,48,966.00
3	Bajaj.ii.iii Coordinators, project officer	6,17,175.00
4	Bajaj.ii.iv HO program team part salary	8,20,000.00
5	Bajaj.ii.vi Staff training and capacity building	1,66,199.30
6	Bajaj.ii.v Staff benefit (PF,Gratuity, Uniform, education support, recreation)	5,17,109.00
	(ii) Fixed/semi-fixed program costs-Sub Total	**35,59,027.30**
	(b) Direct Program Costs (i+ii) Sub Total	**45,47,997.00**
1	Bajaj. c.i Audit admin and internal program review	7,05,898.00
	(c) Administration Overheads-Sub Total	**7,05,898.00**
	Grand Total	**52,53,895.00**

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

SHENOY & KAMATH
CHARTERED ACCOUNTANTS

SATHI

Expenditure Schedule NON FC Fund

Bajaj Finance -Platform Delhi-PID 10490

Sl No	Ledger Head	Amount in Rs.
1	Children for food, clothing, medicine, soap,	1,90,538.16
2	Contingency telephone, Printing, Stationery and Documentation	1,14,167.00
3	Shelter expenses Rent water, electricity, Miscellaneous	3,88,844.84
4	Children and staff travel	2,75,246.00
5	Internal program review (Monthly quarterly)	1,11,083.00
6	Post home placement support - educational support	63,525.00
7	Organizing Children Reunion Program	1,53,842.00
8	Link- skill development training	6,400.00
	(i) Variable program costs Delhi-Sub Total	**13,03,646.00**
1	Project Coordinator	40,233.00
2	MIS Officer/ Counsellor	1,46,995.00
3	6 Outreach worker& 2 Care Givers	5,96,706.00
4	Cook and cleaner	1,04,872.00
5	Program Director- part	2,60,000.00
	(ii) Fixed/semi-fixed program costs Delhi-Sub Total	**11,48,806.00**
	(b) Direct Program Costs (i+ii) Sub Total	**24,52,452.00**
	1 Administration overheads	2,92,548.00
	(c) Administration Overheads Delhi-Sub Total	**2,92,548.00**
	Grand Total	**27,45,000.00**

Shobha Agarwal /Amogha Foundation-Online coaching -Govt School students

Sl No	Ledger Head	Amount in Rs.
1	SAEPF A1 Students Education Fees	5,000.00
2	SAEPF A2 Education Materials & other exp of student	1,23,010.00
3	SAEPF A3 Mobiles & Accessories for students	98,276.00
4	SAEPF A4 Laptop for students	38,000.00
5	SAEPF A 5 Training & Capacity Building Leadership	31,926.31
6	SAEPF A 5 Training & Capacity Building -Pune Pro	69,595.50
7	SAEPF B2 Online class conducting services	2,99,160.00
8	SAEPF B3 Travelling Other benefit & food exps	3,93,738.46
9	SAEPF B5 Printing, stationery, bank charges & IT maint	2,37,998.00
10	SAEPF B5 Professional guidence	40,000.00
	Grand Total	**13,36,704.27**

Shobha Agarwal /Amogha Foundation-Haryana Offline classes

Sl No	Ledger Head	Amount in Rs.
1	Administrative Exp SRI	50,000.00
2	SAEPF Grant to SRI	4,74,501.00
	Grand Total	**5,24,501.00**

Society for Assistance to Children in Difficult Situation
Karnataka Reg Act 1960
SATHI

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: 26.05.2025

For SHENOY & KAMAT
CHARTERED ACCOUNTANTS

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