

LAHANTI

AT KURWA, DUDHANI, DUMKA

JHARKHAND – 814101

STATUTORY AUDIT FOR THE YEAR ENDED

31ST MARCH 2024

LAHANTI

AT KURWA, DUDHANI, DUMKA

JHARKHAND - 814101

Notes to Financial Statements for the period ended 31st March 2024

1. Significant Accounting Policies :-

1.1 Accounting Assumptions

The Accounts of the Trust are prepared under the historical cost convention in accordance with applicable accounting standards and relevant presentations requirements as per Income Tax Act, 1961 using mercantile method of accounting unless stated otherwise here in after.

1.2 Revenue Recognition

(a) Donation and Grants :-

Donation and Grants from Foreign Contribution and Non Foreign Contribution.

(b) Other Income

Other Item's of revenue are recognized in accordance with the Accounting Standard (AS 9) (IAS 115).

1.3 Fixed Assets

Fixed Assets are stated as per Written down Value Method including attributable interest and financial cost till such assets are ready for its intended use.

1.4 Depreciation

Depreciation has been provided on Fixed Assets on Written Down Value (WDV) Method at the rates and in a manner prescribed under as per Income Tax Act, 1961.

1.5 Borrowing Cost

The Trust has no any Borrowing Cost.

1.6 Provisions and Contingency

Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date. Contingent assets are neither recognised nor disclosed in the financial statements. The Trust does not recognize a Contingent liability.

1.7 Taxation

The Trust is Registered under Section 12A of the Income Tax Act, 1961.

2. There is no Contingent Liability to the Balance Sheet date.
3. In The opinion of Trust management all the current assets, loans and Advances have realizable value in the ordinary course of business at least equal to the amount at which they are stated.
4. Books of Accounts require some Improvement.
5. Last year Purchase of Furniture & Fixture amounted to Rs. 51,414.00 & 85,038.00 treated as Computer purchase and Purchase of Computer amounted to Rs. 41,500.00 & 1,77,000.00 treated as Furniture & Fixture. The same has rectified through depreciation in Current year 2023-2024



M/S N.K SINGH & ASSOCIATES



Chartered Accountants

Office No. 331, 3rd Floor
Ashiana Trade Centre, Adityapur
Jamshedpur, Jharkhand-831013
Mobile No-9771540900, 0657-7964861
Email Id : k.roshanfca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of Lahanti

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **LAHANTI** ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure, Receipt's and Payment's and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March 2024 and of its excess of Income over Expenditure for the year ended in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India (ICAI).

Basis for opinion

We conducted our audit in accordance with the standards on auditing (Sas) issued by ICAI. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's and Board of Trustees Responsibility for the financial statements

The Trust Management and board of Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and Excess of Income over Expenditure of the Trust in accordance with the accounting principles generally accepted in India, including the accounting standards issued by ICAI. This responsibility also includes 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Trustees are responsible for assessing the Trust ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Trustees either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The board of Trustees are also responsible for overseeing the Trust's financial reporting process.



M/S N.K SINGH & ASSOCIATES



Chartered Accountants

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Auditor's responsibilities 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Trust has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by management and Board of Trustees.
- Conclude on the appropriateness of management's and Board of Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



M/S N.K SINGH & ASSOCIATES



Chartered Accountants

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Email Id : k.roshanfca@gmail.com

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Place : Jamshedpur

Date : 19.09.2024

For, M/S N.K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 006725C

Roshan,

CA. Roshan Kumar, FCA
Partner
M. No.420669
UDIN : 24420669BKANXF8566

LAHANTI
At Kurwa, Dudhani
Dumka, Jharkhand - 814101
Foreign Account

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2024'

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Expenditure under Unbound Project for Child and Ageing Sponsorship Programme (As Per Annexure - B)		By Grant Received from Unbound Kansas City, USA for Child and Ageing Sponsorship Programme	7,98,42,713.22
<u>Administrative Cost</u>			
HR Personnel Cost	75,60,117.00		
HR Admin Cost	38,42,168.00	By Grant Received from British Asian Trust United Kingdom for Promoting Safe mobility and counter trafficking in Jharkhand	3,09,900.00
Programme Admin Cost	20,47,587.52		
Programme Cost	6,63,46,357.74	By Bank Interest	3,25,733.00
 To Expenditure under British Asian Trust for Promoting Safe mobility and Counter trafficking in Jharkhand (As Per Annexure - C)			
Personnel Cost	1,10,759.00		
Programme Cost	1,73,814.00		
Overhead Cost	21,875.00		
 To Depreciation (As Per Annexure - A)	2,40,735.00		
 To Excess of Income Over Expenditure transferred to Capital Fund	1,34,932.96		
TOTAL	8,04,78,346.22	TOTAL	8,04,78,346.22

Notes on Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith

For, N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 006725C



Rohan
CA. Roshan Kumar (FCA)
PARTNER
M.NO : 420669

Place : Jamshedpur
Dated : 19.09.2024

LAHANTI

At Kurwa, Dudhani
Dumka, Jharkhand - 814101
Foreign Account

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL'2023 TO 31ST MARCH' 2024

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By Expenditure under Unbound Project for Child and Ageing Sponsorship Programme (As Per Annexure - D)		
Cash at Bank			<u>Administrative Cost</u>		
State Bank of India, New Delhi Br. (A/C No. 40184176601)	12,08,012.72		HR Personnel Cost	67,76,361.00	
State Bank of India, Dumka Br. (A/C No. 40741413315)	1,93,648.87		HR Admin Cost	42,62,778.00	
Indian Bank, Dumka Br. (A/C No. 50502751284)	5,47,838.80		Programme Admin Cost	26,07,975.52	
State Bank of India, Dumka Br. (A/C No. 41957562955)	-		Programme Cost	<u>6,63,39,587.74</u>	7,99,86,702.26
Cash in Hand	<u>1,355.00</u>	19,50,855.39			
To Grant Received from Unbound Kansas City, USA for Child and Ageing Sponsorship Programme		7,98,42,713.22	By Expenditure under British Asian Trust for Promoting Safe mobility and Counter trafficking in Jharkhand (As Per Annexure - E)		
To Grant Received from British Asian Trust United Kingdom for Promoting Safe mobility and counter trafficking in Jharkhand		3,09,900.00	Personnel Cost	1,55,302.00	
To Bank Interest		3,25,733.00	Programme Cost	1,73,814.00	
			Overhead Cost	<u>21,875.00</u>	3,50,991.00
			By Advance to Staff		240.00
			By Closing Balance		
			Cash at Bank		
			State Bank of India, New Delhi Br. (A/C No. 40184176601)	1,02,539.34	
			State Bank of India, Dumka Br. (A/C No. 40741413315)	-	
			Indian Bank, Dumka Br. (A/C No. 50502751284)	1,47,987.86	
			State Bank of India, Dumka Br. (A/C No. 41957562955)	18,40,741.15	
			Cash in Hand	-	20,91,268.35
TOTAL		<u><u>8,24,29,201.61</u></u>	TOTAL		<u><u>8,24,29,201.61</u></u>

Notes on Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith



For, N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 006725C

Roshan
CA. Roshan Kumar (FCA)
PARTNER
M.NO : 420669

Place : Jamshedpur
Dated : 19.09.2024

LAHANTI
AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101
FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure ' A '
Forming Part of Balance Sheet

S.No.	Particulars	W.D.V as on 01.04.2023	Addition Up to September 2023	Addition After September 2023	Total	Rate	Depreciation Full	Depreciation Half	Reversal of Depreciation (Note)	Total Depreciation during the year	Closing Balance as on 31.03.2024
	BLOCK - 1										
1	Furniture & Fixture	5,00,266.00	-	-	5,00,266.00	10%	50,027.00	-	70,597.00	1,20,624.00	3,79,642.00
	BLOCK - 2										
2	Computer	2,76,910.00	1,24,800.00	-	4,01,710.00	40%	1,60,684.00	-	(40,573.00)	1,20,111.00	2,81,599.00
	TOTAL	7,77,176.00	1,24,800.00	-	9,01,976.00		2,10,711.00	-	30,024.00	2,40,735.00	6,61,241.00



Purchase detail's of Assets

Date	Head	Amount
21.09.2023	COMPUTER	1,24,800.00
	Total	1,24,800.00

LAHANTI

AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - B

Expenditure under Unbound Project for Welfare of Children and Ageing Sponsorship Programme

<u>Particulars</u>	<u>Amount</u>
<u>Administrative Cost</u>	
HR Personnel Cost	
Salary	75,60,117.00
HR Admin Cost	
Additional Salary	6,13,554.00
Medical Reimbursement Benefit	76,446.00
Life Insurance Benefit	49,872.00
Uniform	26,750.00
Staff Meals/Food Benefit	4,78,640.00
Staff Recreation Benefit	37,800.00
PF Contribution	7,83,399.00
Other Benefits	5,45,798.00
Leave Encashment	5,81,349.00
ESIC Contribution	1,14,577.00
Phone Expenses	1,02,300.00
Staff Training/Development	4,31,683.00
Total	38,42,168.00
<u>Programme Admin Cost</u>	
Bank Charges	63,428.68
Audit Fee	1,52,800.00
Building / Ground Maintenance & Repairs	9,682.00
Child File & Documentation	6,272.00
Conference	35,061.00
Email / Internet	24,528.64
Hired Transportation Charges	4,174.00
Minor Equipment	54,383.00
Office Equipment Maintenance	38,654.00
Office Rent	3,87,758.00
Office Supplies	60,308.00
Other Office & Admin Expenses	4,03,430.20



Postage	364.00
Printing	29,160.00
Printing for Child & Family Programme	33,644.00
Professional Fees	1,10,000.00
Translation Fees	1,830.00
Travel - Local & Domestic	5,82,178.00
Utilities	49,932.00
Total	20,47,587.52

Programme Cost

Career Counselling	1,92,815.00
Child Support Meeting	2,20,556.00
Direct Disbursement to Beneficiary	6,43,41,854.00
Direct Supervised Direct Assistance - Education	8,86,616.74
Doctor's Visit	34,800.00
Parent Support Meeting	98,375.00
Supervised Direct Assistance Family	5,53,228.00
Talent Enrichment	18,113.00
Total	6,63,46,357.74



LAHANTI

AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - C

Expenditure under British Asian Trust for Promting Safe mobility and Counter trafficking in Jharkhand

Personnel

Community Mobilizer

Total 1,10,759.00
1,10,759.00

Programme Cost

District Level Training / Workshop

51,196.00

Block Level Training / Workshop

23,000.00

Panchayat Level Workshop

45,240.00

Village Level Training at Migrant Forum

35,000.00

Travel for Programme Implementation

19,378.00

Total **1,73,814.00**

Overhead Cost

Audit Fee

2,000.00

Office Expenses

19,875.00

Total **21,875.00**



LAHANTI

AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - D

Expenditure under Unbound Project for Welfare of Children and Ageing Sponsorship Programme

<u>Particulars</u>	<u>Amount</u>
<u>Administrative Cost</u>	
HR Personnel Cost	
Salary	67,76,361.00
HR Admin Cost	
Additional Salary	6,13,554.00
Medical Reimbursement Benefit	76,446.00
Life Insurance Benefit	49,872.00
Uniform	26,750.00
Staff Meals/Food Benefit	4,78,640.00
Leave Encashment	5,81,349.00
Other Benefit	5,45,798.00
PF Contribution	15,18,709.00
ESIC	1,42,056.00
Phone Expenses	1,02,300.00
TDS	1,19,429.00
P.Tax	7,875.00
Total	42,62,778.00
<u>Programme Admin Cost</u>	
Bank Charges	63,428.68
Building / Ground Maintenance & Repairs	9,682.00
Child File & Documentation	6,272.00
Conference	35,061.00
Email / Internet	24,528.64
Hired Transportation Charges	4,174.00
Minor Equipment	54,383.00
Office Equipment Maintenance	38,654.00
Office Rent	3,87,758.00
Office Supplies	60,308.00
Other Office & Admin Expenses	4,02,982.20



Postage	364.00
Printing	29,160.00
Staff Recreation Benefit	34,175.00
Printing for Child & Family Programme	33,644.00
Professional Fees	99,000.00
Staff Training / Development	4,31,683.00
Translation Fees	1,830.00
Travel - Local & Domestic	5,82,178.00
Project Audit	1,33,978.00
Purchase of Computer	1,24,800.00
Utilities	49,932.00
Total	26,07,975.52

Programme Cost

Career Counselling	1,90,867.00
Child Support Meeting	2,19,786.00
Direct Disbursement to Beneficiary	6,43,41,854.00
Direct Supervised Direct Assistance - Education	8,86,616.74
Doctor's Visit	31,320.00
Parent Support Meeting	97,803.00
Supervised Direct Assistance Family	5,53,228.00
Talent Enrichment	18,113.00
Total	6,63,39,587.74



LAHANTI

AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - E

**Expenditure under British Asian Trust for Promting Safe mobility and Counter
traficking in Jharkhand**

Personnel

P.F	11,955.00
Staff Payment	41,987.00
Community Mobilizer	1,01,360.00
Total	1,55,302.00

Programme Cost

District Level Training / Workshop	51,196.00
Block Level Training / Workshop	23,000.00
Panchayat Level Workshop	45,240.00
Village Level Training at Migrant Forum	35,000.00
Travel for Programme Implementation	19,378.00
Total	1,73,814.00

Overhead Cost

Audit Fee	2,000.00
Office Expenses	19,875.00
Total	21,875.00



LAHANTI
At Kurwa, Dudhani
Dumka, Jharkhand - 814101
NON F.C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2024'

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To <u>APPI Project Expenses</u>		By <u>Grant Received from</u>	
(As Per Annexure -B)		APPI	45,41,000.00
Salary , Honorarium & Staff Benefit	34,50,186.00	APF Fellowship	<u>41,64,000.00</u>
Organisation Administration Cost	3,77,474.50		87,05,000.00
Travel & Related Expenses	3,92,998.00		
Programme Activity Expenses	6,93,939.00	By Bank Interest	65,748.00
		By Miscellaneous Receipt's	20,000.00
To <u>APF Fellowship Expenses</u>		By Service Charges	11,100.00
(As Per Annexure - C)	89,581.00	By Membership Fee	1,200.00
To Depreciation	37,026.03		
(As Per Annexure - A)			
To Excess of Income Over Expenditure transferred to Capital Fund	37,61,843.47		
TOTAL	<u><u>88,03,048.00</u></u>	TOTAL	<u><u>88,03,048.00</u></u>

Notes on Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith

For, N K SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 006725C

Roshan

CA. Roshan Kumar (FCA)

PARTNER

M.NO : 420669



Place : Jamshedpur
Dated : 19.09.2024

LAHANTI

At Kurwa, Dudhani
Dumka, Jharkhand - 814101
NON F.C

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			By <u>APPI Project Expenses</u>		
Cash at Bank			(As Per Annexure - D)		
State Bank of India, Court Compound E (A/C No. 41275470749)	29,55,608.50		Salary , Honorarium & Staff Benefit		28,39,177.00
State Bank of India, Dudhani Br. (A/C No. 30920376644)	1,00,119.46		Organisation Administration Cost		3,94,474.50
Cash in Hand	495.00	30,56,222.96	Travel & Related Expenses		3,92,998.00
			Programme Activity Expenses		6,94,353.00
			By <u>APF Fellowship Expenses</u>		
			(As Per Annexure - E)		82,081.00
To Grant Received from			By Advance to Staff		1,09,490.00
APPI	45,41,000.00		By PF Payment		6,03,295.00
APF Fellowship	41,64,000.00	87,05,000.00	By Staff Welfare Fund		1,65,365.00
Bank Interest		65,748.00	By TDS		4,889.00
To Service Charges Received		11,100.00	By Professional Tax		3,000.00
To Membership Fees		1,200.00			
To Miscellaneous Receipts		20,000.00			
			By Closing Balance		
			Cash at Bank		
			State Bank of India, Court Compound Br. (A/C No. 41275470749)	65,03,818.00	
			State Bank of India, AMY. (A/C No. 30920376644)	66,330.46	
			Cash in Hand	-	65,70,148.46
TOTAL		1,18,59,270.96	TOTAL		1,18,59,270.96

Not an Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith

For, N K SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 006725C



Rohan

CA. Roshan Kumar (FCA)

PARTNER

M.NO : 420669

Place : Jamshedpur

Dated : 19.09.2024

LAHANT, NON F.C
AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure 'A'
Forming Part of Balance Sheet

S.No.	Particulars	W.D.V as on 01.04.2023	Addition Up to September 2023	Addition After September 2023	Total	Rate	Depreciation Full	Depreciation Half	Total Depreciation during the year	Closing Baiance as on 31.03.2024
	BOCK - 1									
1	Furniture & Fixture	43,710.87	-	-	43,710.87	10%	4,371.09	-	4,371.09	39,339.78
	BLOCK - 2									
1	Computer & Laptop	59,269.20	-	-	59,269.20	40%	23,707.68	-	23,707.68	35,561.52
2	Printer	12,000.00	-	-	12,000.00	40%	4,800.00	-	4,800.00	7,200.00
	BLOCK - 3									
1	Motor Cycle	20,436.90	-	-	20,436.90	15%	3,065.54	-	3,065.54	17,371.36
2	Almirah	3,054.70	-	-	3,054.70	15%	458.21	-	458.21	2,596.50
3	Sewing Machine	551.02	-	-	551.02	15%	82.65	-	82.65	468.37
4	Utencils	209.41	-	-	209.41	15%	31.41	-	31.41	178.00
5	Bicycle	3,396.31	-	-	3,396.31	15%	509.45	-	509.45	2,886.86
	TOTAL	1,42,628.41	-	-	1,42,628.41		37,026.02	-	37,026.03	1,05,602.38



LAHANT, NON F.C
AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - B

<u>Particulars</u>	<u>Amount</u>
<u>Salary , Honorarium & Staff Benefit</u>	
Salary	34,24,206.00
Staff Insurance	9,108.00
Gift for Staff Cloth	16,872.00
Total	34,50,186.00

<u>Organisation Administration Cost</u>	
Audit Fee , Legal Advisory Support , Poly Dev.	82,134.00
Bank Charges	265.50
Field Resource Centre (Office)	78,000.00
Office Rent & Maintenance	99,752.00
Printing, Stationery, Computer Running Exp., Te. & Ele.	82,461.00
Staff Monthly Meeting	31,662.00
Book Purchase for Office use	3,200.00
Total	3,77,474.50

<u>Travel & Related Expenses</u>	
Travel Block Co ordinator	2,759.00
Staff Travel	3,60,047.00
Azim Premji University Training	4,183.00
Travel Project Director	26,009.00
Total	3,92,998.00

<u>Programme Activity Expenses</u>	
Celebration of Special Day	50,244.00
Programme Orient Cum Staff Training on FRA, CFR & IF	55,436.00
Programme Orient Cum Staff Training on SSS	14,007.00
Cadre training for demand generation (SSS)	20,248.00
Emergency Support to PVTG Families	31,500.00
Exposure Visit	31,320.00
Follow up Programme orient, Staff Train FRA & PESA	16,750.00
Issue based Orientation of GP/VH/TL	46,195.00
Lib. Tech Training	28,880.00
Share of Traditional PVTG Knowledge and Best Practice	1,20,796.00
Providing IEC and Other Supporting Materials for GS	1,34,715.00
Promotion Cultural Activities	36,632.00
Programme Orient Cum Staff Training on PESA, PRI & GS	13,938.00
Support for CFR Claim	31,528.00
Training on PRI Member	42,750.00
Village Entry Point Activity	19,000.00
Total	6,93,939.00

Annexure - C

Communication and Stationery APF	2,069.00
Audit Fee	7,500.00
Fellowship Coordinator	20,345.00
Fellowship Interview	37,087.00
Orientation of Fellowship	19,580.00
Travel Fellowship Coordinator	3,000.00
Total	89,581.00



LAHANT , NON F.C
AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure - D

<u>Particulars</u>	<u>Amount</u>
<u>Salary , Honorarium & Staff Benefit</u>	
Salary	28,13,197.00
Staff Insurance	9,108.00
Gift for Staff Cloth	16,872.00
Total	28,39,177.00

<u>Organisation Administration Cost</u>	
Audit Fee , Legal Advisory Support , Poly Dev.	99,134.00
Bank Charges	265.50
Field Resource Centre (Office)	78,000.00
Office Rent & Maintenance	99,752.00
Printing, Stationery, Computer Running Exp., Te. & Ele.	82,461.00
Staff Monthly Meeting	31,662.00
Book Purchase for office use	3,200.00
Total	3,94,474.50

<u>Travel & Related Expenses</u>	
Travel Block Co ordinator	2,759.00
Staff Travel	3,60,047.00
Azim Premji University Training	4,183.00
Travel Project Director	26,009.00
Total	3,92,998.00

<u>Programme Activity Expenses</u>	
Celebration of Special Day	50,244.00
Programme Orient Cum Staff Training on FRA, CFR & IF	69,857.00
Cadre training for demand generation (SSS)	20,248.00
Emergency Support to PVTG Families	31,500.00
Exposure Visit	31,320.00
Follow up Programme orient, Staff Train FRA & PESA	16,750.00
Issue based Orientation of GP/VH/TL	33,385.00
Lib. Tech Training	28,880.00
Share of Traditional PVTG Knowledge and Best Practice	1,20,796.00
Providing IEC and Other Supporting Materials for GS	1,48,653.00
Promotion Cultural Activities	36,632.00
Support for CFR Claim	31,528.00
Training on PRI Member	55,560.00
Village Entry Point Activity	19,000.00
Total	6,94,353.00

Annexure - E

Communication and Stationery APF	2,069.00
Fellowship Coordinator	20,345.00
Fellowship Interview	37,087.00
Orientation of Fellowship	19,580.00
Travel Fellowship Coordinator	3,000.00
Total	82,081.00



LAHANTI

At Kurwa, Dudhani

Dumk , Jharkhand - 814101

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH '2024'

<u>CAPITAL & LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS & PROPERTIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>CAPITAL FUND - F.C</u>			<u>FIXED ASSETS - F.C & NON.F.C</u>		
Balance as last per Account	23,33,817.39		(As Per Annexure ' A ')		7,66,843.38
Add : Excess of Income Over Expenditure	<u>1,34,932.96</u>	24,68,750.35			
<u>CAPITAL FUND - NON.F.C</u>			<u>CURRENT ASSETS, LOANS</u>		
Balance as last per Account	30,53,338.37		<u>& ADVANCES - F.C</u>		
Add : Excess of Income Over Expenditure	<u>37,61,843.47</u>	68,15,181.84	Advance made for Administrative Work		18,070.00
<u>CURRENT LIABILITIES</u>			Advance to Staff		1,263.00
<u>& PROVISIONS - F.C</u>			<u>Cash & Bank Balances</u>		
Professional Tax Payable	3,225.00		Cash at Bank	20,91,268.35	
P.F Payable	1,26,407.00		Cash in Hand	<u>-</u>	20,91,268.35
E.S.I.C Payable	12,059.00		<u>CURRENT ASSETS, LOANS</u>		
T.D.S Payable	31,401.00		<u>& ADVANCES -NON F.C</u>		
Audit Fee Payable	<u>1,30,000.00</u>	3,03,092.00	Advance to Staff		2,32,610.00
<u>CURRENT LIABILITIES</u>			<u>Cash & Bank Balances</u>		
<u>& PROVISIONS -NON.F.C</u>			Cash at Bank	65,70,148.46	
Staff Welfare Fund	24,750.00		Cash in Hand	<u>-</u>	65,70,148.46
E.P.F Payable	54,032.00				
Audit Fee Payable	7,500.00				
Professional Tax Payable	1,200.00				
Staff Payable	<u>5,697.00</u>	93,179.00			
TOTAL		<u><u>96,80,203.19</u></u>	TOTAL		<u><u>96,80,203.19</u></u>

Notes on Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith

For, M/S N K SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 006725C



Rohan.

CA. Roshan Kumar (FCA)

PARTNER

M.NO : 420669

UDIN : 24420669BKANXF8566

Place : Jamshedpur

Dated : 19.09.2024

LAHANTI
At Kurwa, Dudhani
Dumka, Jharkhand - 814101

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2024'

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>Expenditure Under F.C</u>		<u>Income Under F.C</u>	
To Expenditure under Unbound Project for Child and Ageing Sponsorship Programme		By Grant Received from Unbound Kansas City, USA for Child and Ageing Sponsorship Programme	7,98,42,713.22
<u>Administrative Cost</u>			
HR Personnel Cost	75,60,117.00		
HR Admin Cost	38,42,168.00		
Programme Admin Cost	20,47,587.52	By Grant Received from British Asian Trust United Kingdom for Promoting Safe mobility and counter trafficking in Jharkhand	3,09,900.00
Programme Cost	6,63,46,357.74	By Bank Interest	3,25,733.00
To Expenditure under British Asian Trust for Promoting Safe mobility and Counter trafficking in Jharkhand		<u>Income Under NON F.C</u>	
Personnel Cost	1,10,759.00	By <u>Grant Received from</u>	
Programme Cost	1,73,814.00	APPI	45,41,000.00
Overhead Cost	21,875.00	APF Fellowship	41,64,000.00
To Depreciation (As Per Annexure - A)	2,40,735.00	By Bank Interest	65,748.00
		By Membership Fee	1,200.00
		By Miscellaneous Receipt's	20,000.00
		By Service Charges Received	11,100.00
<u>Expenditure Under NON F.C</u>			
<u>To APPI Project Expenses</u>			
Salary, Honorarium & Staff Benefit	34,50,186.00		
Organisation, Administration Cost	3,77,474.50		
Travel & Related Expenses	3,92,998.00		
Programme Activity Expenses	6,93,939.00		
<u>To APF Fellowship Expenses</u>			
Communication and Stationery APF	2,069.00		
Audit Fee	7,500.00		
Fellowship Coordinator	20,345.00		
Fellowship Interview	37,087.00		
Orientation of Fellowship	19,580.00		
Travel Fellowshi Coordinator	3,000.00		
To Depreciation (As Per Annexure - A)	37,026.03		
To Excess of Income Over Expenditure transferred to Capital Fund - F.C	1,34,932.96		
To Excess of Income Over Expenditure transferred to Capital Fund -NON F.C	37,61,843.47		
TOTAL	8,92,81,394.22	TOTAL	8,92,81,394.22

Notes on Account & significant
accounting policies as per schedule

Signed in terms of our report even date attached herewith

For, N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN : 006725C

Rohan.

CA. Roshan Kumar (FCA)

PARTNER

M.NO : 420669

UDIN : 24420669BKANXF8566



Place : Jamshedpur
Dated : 19.09.2024

LAHANTI
At Kurwa, Dudhani
Dumka, Jharkhand - 814101

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL '2023 TO 31ST MARCH '2024'

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To Opening Balance			Payment's Under F.C		
Cash at Bank - F.C	19,49,500.39		By Expenditure under Unbound Project for		
Cash in Hand - F.C	1,355.00	19,50,855.39	Child and Ageing Sponsorship Programme		
Cash at Bank - NON F.C	30,55,727.96		<u>Administrative Cost</u>		
Cash in Hand - NON F.C	495.00	30,56,222.96	HR Personnel Cost	67,76,361.00	
			HR Admin Cost	42,62,778.00	
			Programme Admin Cost	26,07,975.52	
Receipt's Under F.C			Programme Cost	6,63,39,587.74	7,99,86,702.26
To Grant Received from Unbound					
Kansas City, USA for Child and					
Ageing Sponsorship Programme		7,98,42,713.22			
To Grant Received from British Asian Trust			By Expenditure under British Asian Trust for		
United Kingdom for Promoting Safe mobility			Promoting Safe mobility and Counter		
and counter trafficking in Jharkhand		3,09,900.00	trafficking in Jharkhand		
			Personnel Cost	1,55,302.00	
To Bank Interest		3,25,733.00	Programme Cost	1,73,814.00	
			Overhead Cost	22,115.00	3,51,231.00
Receipt's Under NON F.C			Payment's Under NON F.C		
To Grant Received from			By APPI Project Expenses		
APPI	45,41,000.00		Salary, Honorarium & Staff Benefit	28,39,177.00	
APF Fellowship	41,64,000.00	87,05,000.00	Organisational Administration Cost	11,71,023.50	
			Travel & Related Expenses	3,92,998.00	
To Bank Interest	65,748.00		Programme Activity Expenses	6,94,353.00	
To Miscellaneous Receipt's	20,000.00		Advance to Staff	1,09,490.00	52,07,041.50
To Service Charges Received	11,100.00				
To Membership Fees	1,200.00	98,048.00	By APF Fellowship Expenses		
			Communication and Stationery APF	2,069.00	
			Fellowship Coordinator	20,345.00	
			Fellowship Interview	37,087.00	
			Orientation of Fellowship	19,580.00	
			Travel Fellowshi Coordinator	3,000.00	82,081.00
			By Closing Balance		
			Cash at Bank - F.C	20,91,268.35	
			Cash in Hand - F.C	-	20,91,268.35
			Cash at Bank - NON F.C	65,70,148.46	
			Cash in Hand - NON F.C	-	65,70,148.46
TOTAL		<u><u>9,42,88,472.57</u></u>	TOTAL		<u><u>9,42,88,472.57</u></u>

Notes on Account & significant accounting policies as per schedule

Signed in terms of our report even date attached herewith



For, N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 006725C

Rohan
CA. Roshan Kumar (FCA)
PARTNER
M.NO : 420669
UDIN : 24420669BKANXF8566

Place : Jamshedpur
Dated : 19.09.2024

Consolidated Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2024

Annexure ' A '

Forming Part of Consolidated Balance Sheet

S.No.	Particulars	W.D.V as on 01.04.2023	Addition Up to September 2023	Addition After September 2023	Total	Rate	Depreciation Full	Depreciation Half	Reversal of Depreciation (Note)	Total Depreciation during the year	Closing Baiance as on 31.03.2024
	F.C										
	BLOCK - 1										
1	Furniture & Fixture	5,00,266.00	-	-	5,00,266.00	10%	50,027.00	-	70,597.00	1,20,624.00	3,79,642.00
	BLOCK - 2										
2	Computer	2,76,910.00	1,24,800.00	-	4,01,710.00	40%	1,60,684.00	-	(40,573.00)	1,20,111.00	2,81,599.00
	Total	7,77,176.00	1,24,800.00	-	9,01,976.00		2,10,711.00	-	30,024.00	2,40,735.00	6,61,241.00
	NON F.C										
	BLOCK - 1										
1	Furniture & Fixture	43,710.87	-	-	43,710.87	10%	4,371.09	-		4,371.09	39,339.78
	BLOCK - 2										
1	Computer & Laptop	59,269.20	-	-	59,269.20	40%	23,707.68	-		23,707.68	35,561.52
2	Printer	12,000.00	-	-	12,000.00	40%	4,800.00	-		4,800.00	7,200.00
	BLOCK - 3										
1	Motor Cycle	20,436.90	-	-	20,436.90	15%	3,065.54	-		3,065.54	17,371.36
2	Almirah	3,054.70	-	-	3,054.70	15%	458.21	-		458.21	2,596.49
3	Sewing Machine	551.02	-	-	551.02	15%	82.65	-		82.65	468.37
4	Utencil's	209.41	-	-	209.41	15%	31.41	-		31.41	178.00
5	Bicycle	3,396.31	-	-	3,396.31	15%	509.45	-		509.45	2,886.86
	Total	1,42,628.41	-	-	1,42,628.41		37,026.03	-	-	37,026.03	1,05,602.38
	TOTAL	9,19,804.41	1,24,800.00	-	10,44,604.41		2,47,737.03	-	-	2,77,761.03	7,66,843.38

