

**LAHANTI**

AT KURWA, DUDHANI, DUMKA

JHARKHAND – 814101

**STATUTORY AUDIT FOR THE YEAR ENDED**

**31<sup>ST</sup> MARCH 2023**





**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, 2023, 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 31<sup>st</sup> March 2023 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.





### 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



Office No. 331, 3<sup>rd</sup> Floor  
Ashiana Trade Centre, Adityapur  
Jamshedpur, Jharkhand-831013  
Mobile No-9771540900, 0657-7964861  
Email Id : [k.roshanfca@gmail.com](mailto: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 : 19.08.2023



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

*Rohan*

CA. Roshan Kumar, FCA

Partner

M. No.420669

UDIN : 23420669BGUIOO8283



# LAHANTI

AT KURWA, DUDHANI, DUMKA

JHARKHAND - 814101

## Notes to Financial Statements for the period ended 31<sup>st</sup> March 2023

### 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 IncomeTax 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.



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2023'**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To APPI Project Expenses ( As Per Annexure -B)		By Grant Received from APPI	50,77,000.00
Salary , Honorarium & Staff Benefit	16,62,977.00	By Bank Interest	45,786.00
Organisation Administration Cost	1,59,566.50	By Interest on T.D.S Refund	550.00
Travel & Related Expenses	1,93,956.00	By Miscellaneous Receipt's	14.96
Programme Activity Expenses	96,013.00	By Service Charges	30,750.00
To Loss on Sale of Products ( As Per Annexure - D)	6,615.00		
To Depreciation ( As Per Annexure - A )	55,998.00		
To Excess of Income Over Expenditure transferred to Capital Fund	29,78,975.46		
<b>TOTAL</b>	<b><u>51,54,100.96</u></b>	<b>TOTAL</b>	<b><u>51,54,100.96</u></b>

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

MNO : 420669

UDIN : 23420669BGU1008283

Place : Jamshedpur  
Dated : 19.08.2023



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

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL'2021 TO 31ST MARCH' 2023

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>To Opening Balance</b>			<b>By APPI Project Expenses</b>		
<b>Cash at Bank</b>			( As Per Annexure - C)		
State Bank of India, Dumka Br. ( A/C No. 30920376644)	3,929.50		Salary , Honorarium & Staff Benefit		14,37,629.00
Cash in Hand	<u>495.00</u>	4,424.50	Organisation Administration Cost		2,66,785.50
			Travel & Related Expenses		1,89,276.00
			Programme Activity Expenses		96,013.00
			Business Operation Expenses		12,400.00
To Grant Received from APPI		50,77,000.00			
To Bank Interest		45,786.00			
To T.D.S Refund		10,550.00	By Advance to Staff		76,569.00
To Miscellaneous Receipt's		14.96			
To Service Charges Received		30,000.00	By Purchase of Products		63,385.00
To Sale of Products		30,505.00			
			<b>By Closing Balance</b>		
			<b>Cash at Bank</b>		
			State Bank of India, Court Compound Br. ( A/C No. 41275470749)	29,55,608.50	
			State Bank of India, Dudhani Br. ( A/C No. 30920376644)	1,00,119.46	
			Cash in Hand	<u>495.00</u>	30,56,222.96
<b>TOTAL</b>		<u><u>51,98,280.46</u></u>	<b>TOTAL</b>		<u><u>51,98,280.46</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

MLNO : 420669

UDIN : 23420669BGU1008283

Place : Jamshedpur  
Dated : 19.08.2023



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure ' A '**  
**Forming Part of Balance Sheet**

S.No.	Particulars	W.D. V as on 01.04.2022	Addition Up to September 2022	Addition After September 2022	Total	Rate	Depreciation Full	Depreciation Half	Total Depreciation during the year	Closing Balance as on 31.03.2023
	<b>BLOCK - 1</b>									
1	Furniture & Fixture	24,829.87	-	22,488.00	47,317.87	10%	2,483.00	1,124.00	3,607.00	43,710.87
	<b>BLOCK - 2</b>									
1	Computer & Laptop	2,582.20	96,200.00	-	98,782.20	40%	39,513.00	-	39,513.00	59,269.20
2	Printer	-	20,000.00	-	20,000.00	40%	8,000.00	-	8,000.00	12,000.00
	<b>BLOCK - 3</b>									
1	Motor Cycle	24,042.90	-	-	24,042.90	15%	3,606.00	-	3,606.00	20,436.90
2	Almirah	3,593.70	-	-	3,593.70	15%	539.00	-	539.00	3,054.70
3	Sewing Machine	648.02	-	-	648.02	15%	97.00	-	97.00	551.02
4	Utencils	246.41	-	-	246.41	15%	37.00	-	37.00	209.41
5	Bicycle	3,995.31	-	-	3,995.31	15%	599.00	-	599.00	3,396.31
	<b>TOTAL</b>	<b>59,938.41</b>	<b>1,16,200.00</b>	<b>22,488.00</b>	<b>1,98,626.41</b>		<b>54,874.00</b>	<b>1,124.00</b>	<b>55,998.00</b>	<b>1,42,628.41</b>



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure - B**

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

<b><u>Particulars</u></b>	<b><u>Amount</u></b>
<b><u>Salary , Honorarium &amp; Staff Benefit</u></b>	
Salary to Accountant	1,50,000.00
Salary to Block Co ordinator	2,10,000.00
Salary to CRP	5,74,822.00
Salary to MIS Officer	1,50,000.00
Salary to Panchayat Coordinator	4,28,155.00
Salary to Project Director	1,50,000.00
Total	<b>16,62,977.00</b>
<b><u>Organisation Administration Cost</u></b>	
Audit Fee , Legal Advisory Support , Poly Dev.	29,657.00
Bank Charges	442.50
Field Resource Centre ( Office )	36,000.00
Office Rent & Maintenance	36,000.00
Printing, Stationery, Computer Running Exp., Te. & Ele.	25,535.00
Staff Monthly Meeting	24,155.00
Staff Recruitment Process Cost	7,777.00
Total	<b>1,59,566.50</b>
<b><u>Travel &amp; Related Expenses</u></b>	
Travel Block Co ordinator	18,000.00
Travel Community Resource Person	71,750.00
Travel Panchayat Co ordinator	70,820.00
Travel Project Director	33,386.00
Total	<b>1,93,956.00</b>
<b><u>Programme Activity Expenses</u></b>	
Celebration of Special Day	4,232.00
Programme Orient Cum Staff Training on PESA, PRI & GS	54,000.00
Programme Orient Cum Staff Training on SSS	18,636.00
Providing IEC and Other Supporting Materials for GS	19,145.00
Total	<b>96,013.00</b>



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure - C**

**Particulars**

**Amount**

**Salary , Honorarium & Staff Benefit**

Salary to Accountant	1,34,760.00
Salary to Block Co ordinator	1,81,056.00
Salary to CRP	4,97,494.00
Salary to MIS Officer	1,27,654.00
Salary to Panchayat Coordinator	3,67,411.00
Salary to Project Director	1,29,254.00
Total	<b>14,37,629.00</b>

**Organisation Administration Cost**

Audit Fee , Legal Advisory Support , Poly Dev.	4,657.00
Bank Charges	442.50
Field Resource Centre ( Office )	36,000.00
Office Rent & Maintenance	39,000.00
Printing, Stationery, Computer Running Exp., Te. & Ele.	25,535.00
Staff Recruitment Process Cost	7,777.00
Staff Monthly Meeting	14,686.00
Purchase of Laptop	96,200.00
Purchase of Printer	20,000.00
Purchase of Furniture & Fixture	22,488.00
Total	<b>2,66,785.50</b>

**Travel & Related Expenses**

Travel Block Co ordinator	18,000.00
Travel Community Resource Person	71,750.00
Travel Panchayat Co ordinator	70,820.00
Travel Project Director	28,706.00
Total	<b>1,89,276.00</b>

**Programme Activity Expenses**

Celebration of Special Day	4,232.00
Programme Orient Cum Staff Training on PESA, PRI & GS	54,000.00
Programme Orient Cum Staff Training on SSS	18,636.00
Providing IEC and Other Supporting Materials for GS	19,145.00
Total	<b>96,013.00</b>

**Business Operation Expenses**

Selling Expenses	10,000.00
Transportation Charges	2,400.00
Total	<b>12,400.00</b>



**Annexure - D**

**Calculation of Loss on Sale of Products**

<u>Sales of Products</u>	<u>Amount</u>	<u>Amount</u>
Bags	37,740.00	
Cloths	29,500.00	
Food Item's	1,435.00	
HandyCraft	<u>520.00</u>	69,195.00
Less : <u>Purchase of Products &amp; Other Expenses</u>		
Bags	32,885.00	
Cloths	28,315.00	
Food Item's	1,485.00	
HandyCraft	<u>700.00</u>	63,385.00
Transporting Charges	2,400.00	
Selling Expenses	<u>10,000.00</u>	12,400.00
Discount on Sale		25.00
Loss on Sale of Products		<u><u>(6,615.00)</u></u>



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

**BALANCE SHEET AS AT 31ST MARCH '2023'**

<u>CAPITAL &amp; LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS &amp; PROPERTIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b><u>CAPITAL FUND</u></b>					
Balance as last per Account	74,362.91		<b><u>FIXED ASSETS</u></b>		
Add : Excess of Income			( As Per Annexure ' A ' )		1,42,628.41
Over Expenditure	<u>29,78,975.46</u>	30,53,338.37			
<b><u>CURRENT LIABILITIES</u></b>			<b><u>CURRENT ASSETS, LOANS</u></b>		
Staff Welfare Fund		1,68,090.00	<b><u>&amp; ADVANCES</u></b>		
E.P.F Payable		49,418.00	Advance to Staff		1,03,791.00
Professional Tax Payable		1,100.00			
Staff Payables		5,696.00			
Audit Fee Payable		25,000.00			
			<b><u>Cash &amp; Bank Balances</u></b>		
			<u>Cash at Bank</u>		
			State Bank of India	29,55,608.50	
			(A /C No. 41275470749)		
			State Bank of India, AMY	1,00,119.46	
			(A /C No. 30920376644)		
			Cash in Hand	<u>495.00</u>	30,56,222.96
<b>TOTAL</b>		<u><u>33,02,642.37</u></u>	<b>TOTAL</b>		<u><u>33,02,642.37</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

*Roshan*  
CA. Roshan Kumar (FCA)  
PARTNER

M.NO : 420669  
UDIN : 23420669BGUIOO8283

Place : Jamshedpur  
Dated : 19.08.2023





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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2023'**

<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	8,49,05,092.38
<u>Administrative Cost</u>			
HR Personnel Cost	86,09,268.00		
HR Admin Cost	8,81,254.00	By Grant Received from British Asian Trust United Kingdom for Promoting Safe mobility and counter trafficking in Jharkhand	2,87,200.00
Programme Admin Cost	28,00,905.59		
Programme Cost	7,30,46,163.00	By Bank Interest	2,88,657.00
To Expenditure under British Asian Trust for Promoting Safe mobility and Counter trafficking in Jharkhand ( As Per Annexure - C )			
Personnel Cost	1,27,000.00		
Programme Cost	1,72,915.00		
Overhead Cost	12,804.00		
To Depreciation ( As Per Annexure - A )	2,02,014.00	By Excess of Expenditure Over Income transferred to Capital Fund	3,71,374.21
<b>TOTAL</b>	<b>8,58,52,323.59</b>	<b>TOTAL</b>	<b>8,58,52,323.59</b>

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 : 23420669BGUI008283

Place : Jamshedpur  
Dated : 19.08.2023



**LAHANTI**  
At Kurva, Dudhani  
Dumka, Jharkhand - 814101  
Foreign Account

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2023

<u>RECEIPT</u>	<u>AMOUNT.</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>To Opening Balance</b>					
<b>Cash at Bank</b>			By Expenditure under Unbound Project for Child and Ageing Sponsorship Programme ( As Per Annexure - D )		
State Bank of India, New Delhi Br. ( A/C No. 40184176601)	2,47,816.10		<u>Administrative Cost</u>		
State Bank of India, Dumka Br. ( A/C No. 40741413315)	15,63,523.75		HR Personnel Cost	83,42,095.00	
Indian Bank, Dumka Br. ( A/C No. 50502751284)	2,75,058.75		HR Admin Cost	9,35,274.00	
Cash in Hand	<u>1,355.00</u>	20,87,753.60	Programme Admin Cost	30,31,347.59	
			Programme Cost	<u>7,30,45,772.00</u>	8,53,54,488.59
To Grant Received from Unbound Kansas City, USA for Child and Ageing Sponsorship Programme		8,49,05,092.38	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		2,87,200.00	Personnel Cost	1,16,747.00	
To Bank Interest		2,88,657.00	Programme Cost	1,36,008.00	
			Overhead Cost	<u>10,604.00</u>	2,63,359.00
			<b>By Closing Balance</b>		
			<b>Cash at Bank</b>		
			State Bank of India, New Delhi Br. ( A/C No. 40184176601)	12,08,012.72	
			State Bank of India, Dumka Br. ( A/C No. 40741413315)	1,93,648.87	
			Indian Bank, Dumka Br. ( A/C No. 50502751284)	5,47,838.80	
			Cash in Hand	<u>1,355.00</u>	19,50,855.39
<b>TOTAL</b>		<u><u>8,75,68,702.98</u></u>	<b>TOTAL</b>		<u><u>8,75,68,702.98</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 : 23420669BGU1008283

Place : Jamshedpur  
Dated : 19.08.2023



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure ' A '**  
**Forming Part of Balance Sheet**

S.No.	Particulars	W.D.V as on 01.04.2022	Addition Up to September 2022	Addition After September 2022	Total	Rate	Depreciation Full	Depreciation Half	Total Depreciation during the year.	Closing Balance as on 31.03.2023
	<b>Block - 1</b>									
1	Furniture & Fixture	3,27,518.00	41,500.00	1,77,000.00	5,46,018.00	10%	36,902.00	8,850.00	45,752.00	5,00,266.00
	<b>Block - 2</b>									
2	Computer	2,96,720.00	51,414.00	85,038.00	4,33,172.00	40%	1,39,254.00	17,008.00	1,56,262.00	2,76,910.00
	<b>TOTAL</b>	<b>6,24,238.00</b>	<b>92,914.00</b>	<b>2,62,038.00</b>	<b>9,79,190.00</b>		<b>1,76,156.00</b>	<b>25,858.00</b>	<b>2,02,014.00</b>	<b>7,77,176.00</b>



LAHANTI

AT KURWA, DUDHANI, DUMKA, JHARKHAND - 814101

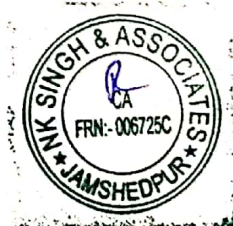
FOREIGN ACCOUNT

Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023

Annexure - B

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

<u>Particulars</u>	<u>Amount</u>
<u>Administrative Cost</u>	
<u>HR Personnel Cost</u>	
Accountant	4,75,900.00
Admin Office Staff	85,368.00
Admin Support	3,35,445.00
Animator	34,56,313.00
Assistant Accountant	2,97,443.00
Correspondence Specialist	7,49,851.00
Evaluation Cum Programme Co ordinator	3,93,250.00
Night Guard	1,93,340.00
Office Assistant	2,25,230.00
Project Co ordinator	9,75,979.00
Project Monitor	3,75,375.00
Zonal Co ordinator	7,75,116.00
Zonal Staff	2,70,658.00
Total	<b>86,09,268.00</b>
<u>HR Admin Cost</u>	
Additional Salary	15,683.00
Medical Reimbursement Benefit	82,463.00
PF Contribution Employer	7,83,108.00
Total	<b>8,81,254.00</b>
<u>Programme Admin Cost</u>	
Bank Charges	2,573.35
Audit Fee	2,40,800.00
Building / Ground Maintenance & Repairs	4,321.65
Child File & Documentation	1,120.00
Conference	38,979.85
Email / Internet	29,429.84
Hired Transportation Charges	9,887.00
Medical Insurance	1,89,831.00
Minor Equipment	13,600.00



Office Equipment Maintenance	13,466.00
Office Rent	3,28,832.00
Office Supplies	46,971.75
Other Office & Admin Expenses	1,09,551.55
Phone	1,06,800.00
Postage	78.00
Printing	1,888.00
Printing for Child & Family Programme	65,480.00
Professional Fees	71,980.00
Staff Meal / Food Benefit	3,18,950.00
Staff Recreation Benefit	47,884.60
Staff Training / Development	4,18,751.00
Stationery for Child Letter	16,464.00
Translation Fees	1,160.00
Travel - Local & Domestic	6,45,387.00
Uniform Benefit	33,840.00
Utilities	42,879.00
Total	28,00,905.59

Programme Cost

Career Counselling	1,47,492.00
Child Support Meeting	1,73,296.00
Direct Disbursement to Beneficiary	7,06,48,480.00
Direct Supervised Direct Assistance - Education	5,19,615.00
Doctor's Visit	19,500.00
Parent Support Meeting	52,085.00
Supervised Direct Assistance Family	14,72,245.00
Talent Enrichment	13,450.00
Total	7,30,46,163.00



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

Annexure - C

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

**Personnel**

Community Mobilizer

1,27,000.00

Total

**1,27,000.00**

**Programme Cost**

Case Work ( Legal / Medical )

18,965.00

District Level Training / Workshop

55,400.00

Exchange Visit within the Network

6,000.00

Block Level Training / Workshop

18,750.00

Panchayat Level Workshop

9,000.00

Village Level Training at Migrant Forum

48,100.00

Travel for Programme Implementation

16,700.00

Total

**1,72,915.00**

**Overhead Cost**

Audit Fee

4,200.00

Office Expenses

8,604.00

Total

**12,804.00**



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure - D**

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

<b><u>Particulars</u></b>	<b><u>Amount</u></b>
<b><u>Administrative Cost</u></b>	
<b><u>HR Personnel Cost</u></b>	
Accountant	4,72,429.00
Admin Office Staff	85,368.00
Admin Support	3,30,773.00
Animator	32,36,431.00
Assistant Accountant	2,95,111.00
Correspondence Specialist	7,44,375.00
Evaluation Cum Programme Co ordinator	3,90,382.00
Night Guard	1,91,770.00
Office Assistant	2,22,784.00
Project Co ordinator	9,61,659.00
Project Monitor	3,72,637.00
Zonal Co ordinator	7,69,450.00
Zonal Staff	2,68,926.00
Total	<b>83,42,095.00</b>
<b><u>HR Admin Cost</u></b>	
Additional Salary	15,683.00
Medical Reimbursement Benefit	82,463.00
PF Contribution Employer	8,37,128.00
Total	<b>9,35,274.00</b>
<b><u>Programme Admin Cost</u></b>	
Bank Charges	2,573.35
Audit Fee	1,18,000.00
Building / Ground Maintenance & Repairs	4,321.65
Child File & Documentation	1,120.00
Conference	38,979.85
Email / Internet	29,429.84
Hired Transportation Charges	9,887.00
Medical Insurance	1,89,831.00
Minor Equipment	13,600.00



Office Equipment Maintenance	13,466.00
Office Rent	3,28,832.00
Office Supplies	46,971.75
Other Office & Admin Expenses	1,09,551.55
Phone	1,06,800.00
Postage	78.00
Printing	1,888.00
Printing for Child & Family Programme	65,480.00
Professional Fees	73,980.00
Staff Meal / Food Benefit	3,18,950.00
Staff Recreation Benefit	47,408.60
Staff Training / Development	4,15,517.00
Stationery for Child Letter	16,464.00
Translation Fees	1,160.00
Travel - Local & Domestic	6,45,387.00
Uniform Benefit	33,840.00
Purchase of Computer	2,18,500.00
Purchase of Furniture & Fixture	1,36,452.00
Utilities	42,879.00
Total	<b>30,31,347.59</b>

Programme Cost

Career Counselling	1,47,492.00
Child Support Meeting	1,73,296.00
Direct Disbursement to Beneficiary	7,06,48,480.00
Direct Supervised Direct Assistance - Education	5,19,615.00
Doctor's Visit	19,500.00
Parent Support Meeting	51,694.00
Supervised Direct Assistance Family	14,72,245.00
Talent Enrichment	13,450.00
Total	<b>7,30,45,772.00</b>



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

**Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure - E**

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

**Personnel**

Community Mobilizer		1,16,747.00
	Total	<b>1,16,747.00</b>

**Programme Cost**

Case Work ( Legal / Medical )		18,965.00
District Level Training / Workshop		18,254.00
Exchange Visit within the Network		6,000.00
Block Level Training / Workshop		18,750.00
Panchayat Level Workshop		9,000.00
Village Level Training at Migrant Forum		48,339.00
Travel for Programme Implementation		16,700.00
	Total	<b>1,36,008.00</b>

**Overhead Cost**

Audit Fee		2,000.00
Office Expenses		8,604.00
	Total	<b>10,604.00</b>



**LAHANTI**

At Kurwa, Dudhani

Dumk, Jharkhand - 814101

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH '2023'**

<u>CAPITAL &amp; LIABILITIES</u>		<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS &amp; PROPERTIES</u>		<u>AMOUNT</u>	<u>AMOUNT</u>
<u>CAPITAL FUND - F.C</u>				<u>FIXED ASSETS - F.C &amp; NON.F.C</u>			
Balance as last per Account		27,05,191.60		( As Per Annexure ' A ' )			9,19,804.41
Less : Excess of Expenditure Over Income		<u>3,71,374.21</u>	23,33,817.39				
<u>CAPITAL FUND - NON.F.C</u>				<u>CURRENT ASSETS, LOANS &amp; ADVANCES - F.C</u>			
Balance as last per Account		74,362.91		Advance made for Administrative Work			18,070.00
Add : Excess of Income Over Expenditure		<u>29,78,975.46</u>	30,53,338.37	Advance to Staff			1,023.00
<u>CURRENT LIABILITIES &amp; PROVISIONS - F.C</u>				<u>Cash &amp; Bank Balances</u>			
O/s Salary		99,282.00		Cash at Bank		19,49,500.39	
E.P.F Payable		1,22,934.00		Cash in Hand		<u>1,355.00</u>	19,50,855.39
E.S.I.C Payable		13,002.00		<u>CURRENT ASSETS, LOANS &amp; ADVANCES -NON F.C</u>			
T.D.S Payable		15,943.00		Advance to Staff			1,03,791.00
Audit Fee Payable		1,25,000.00		<u>Cash &amp; Bank Balances</u>			
Staff Payable		<u>37,146.00</u>	4,13,307.00	Cash at Bank		30,55,727.96	
<u>CURRENT LIABILITIES &amp; PROVISIONS -NON.F.C</u>				Cash in Hand		<u>495.00</u>	30,56,222.96
Staff Welfare Fund		1,68,090.00					
E.P.F Payable		49,418.00					
Professional Tax Payable		1,100.00					
Staff Payable		5,696.00					
Audit Fee Payable		<u>25,000.00</u>	2,49,304.00				
<b>TOTAL</b>			<b><u>60,49,766.76</u></b>	<b>TOTAL</b>			<b><u>60,49,766.76</u></b>

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 &amp; ASSOCIATES

CHARTERED ACCOUNTANTS

FRN : 006725C



Rohan

CA. Roshan Kumar (FCA)

PARTNER

M.NO : 420669

UDIN : 23420669BGUIOO8283

Place : Jamshedpur

Dated : 19.08.2023



**LAHANTI**  
At Kurwa, Dudhani  
Dumka, Jharkhand - 814101

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH '2023'

<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	8,49,05,092.38
Administrative Cost			
HR Personnel Cost	86,09,268.00		
HR Admin Cost	8,81,254.00		
Programme Admin Cost	28,00,905.59	By Grant Received from British Asian Trust United Kingdom for Promoting Safe mobility and counter trafficking in Jharkhand	2,87,200.00
Programme Cost	7,30,46,163.00	By Bank Interest	2,88,657.00
To Expenditure under British Asian Trust for Promoting Safe mobility and Counter trafficking in Jharkhand		<u>Income Under NON F.C</u>	
Personnel Cost	1,27,000.00	By Grant Received from APPI	50,77,000.00
Programme Cost	1,72,915.00	By Bank Interest	45,786.00
Overhead Cost	12,804.00	By Interest on T.D.S Refund	550.00
		By Miscellaneous Receipt's	14.96
		By Service Charges Received	30,750.00
To Depreciation ( As Per Annexure - A )	2,02,014.00	To Excess of Expenditure Over Income transferred to Capital Fund - F.C	3,71,374.21
<u>Expenditure Under NON F.C</u>			
<u>To APPI Project Expenses</u>			
Salary, Honorarium & Staff Benefit	16,62,977.00		
Organisation, Administration Cost	1,59,566.50		
Travel & Related Expenses	1,93,956.00		
Programme Activity Expenses	96,013.00		
To Depreciation ( As Per Annexure - A )	55,998.00		
To Loss on Sale of Products	6,615.00		
To Excess of Income Over Expenditure transferred to Capital Fund -NON F.C	29,78,975.46		
<b>TOTAL</b>	<b>9,10,06,424.55</b>	<b>TOTAL</b>	<b>9,10,06,424.55</b>

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 : 23420669BGUIO08283

Place : Jamshedpur  
Dated : 19.08.2023

**LAHANTI**  
At Kurwa, Dudhani  
Dumka, Jharkhand - 814101

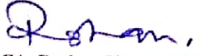
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2023

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<b>To Opening Balance</b>			<b>Payment's Under F.C</b>		
Cash at Bank - F.C	20,86,398.60		By Expenditure under Unbound Project for		
Cash in Hand - F.C	1,355.00	20,87,753.60	Child and Ageing Sponsorship Programme		
Cash at Bank - NON F.C	3,929.50		<u>Administrative Cost</u>		
Cash in Hand - NON F.C	495.00	4,424.50	HR Personnel Cost	83,42,095.00	
			HR Admin Cost	9,35,274.00	
			Programme Admin Cost	30,31,347.59	
			Programme Cost	7,30,45,772.00	8,53,54,488.59
<b>Receipt's Under F.C</b>			<b>By Expenditure under British Asian Trust for</b>		
To Grant Received from Unbound			Promoting Safe mobility and Counter		
Kansas City, USA for Child and		8,49,05,092.38	trafficking in Jharkhand		
Ageing Sponsorship Programme			Personnel Cost	1,16,747.00	
To Grant Received from British Asian Trust			Programme Cost	1,36,008.00	
United Kingdom for Promoting Safe mobility			Overhead Cost	10,604.00	2,63,359.00
and counter trafficking in Jharkhand		2,87,200.00			
To Bank Interest		2,88,657.00	<b>Payment's Under NON F.C</b>		
			<b>By APPI Project Expenses</b>		
<b>Receipt's Under NON F.C</b>			Salary, Honorarium & Staff Benefit	14,37,629.00	
To Grant Received From APPI	50,77,000.00		Organisational Administration Cost	2,66,785.50	
To Bank Interest	45,786.00		Travel & Related Expenses	1,89,276.00	
To T.D.S Refund	10,550.00		Programme Activity Expenses	96,013.00	
To Miscellaneous Receipt's	14.96		Business Operation Expenses	12,400.00	
To Service Charges Received	30,000.00		Advance to Staff	76,569.00	
To Sale of Product's	30,505.00	51,93,855.96	By Purchase of Products	63,385.00	21,42,057.50
			<b>By Closing Balance</b>		
			Cash at Bank - F.C	19,49,500.39	
			Cash in Hand - F.C	1,355.00	19,50,855.39
			Cash at Bank - NON F.C	30,55,727.96	
			Cash in Hand - NON F.C	495.00	30,56,222.96
<b>TOTAL</b>		<b>9,27,66,983.44</b>	<b>TOTAL</b>		<b>9,27,66,983.44</b>

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

  
CA. Roshan Kumar (FCA)  
PARTNER  
M.NO : 420669  
UDIN : 23420669BGU1008283

Place : Jamshedpur  
Dated : 19.08.2023





**LABHANT**  
**AT KERWA, DUDHANI, DUMKA, JHARKHAND - 814101**

**Consolidated Schedule forming an Integral part of Financial Statement For The Year Ended 31st March, 2023**

**Annexure 'A'**  
**Forming Part of Consolidated Balance Sheet**

S.No.	Particulars	W.D.V as on 01.04.2022	Addition Up to September 2022	Addition After September 2022	Total	Rate	Depreciation Full	Depreciation Half	Total Depreciation during the year	Closing Balance as on 31.03.2023
	<b>F.C</b>									
	<b>BLOCK - 1</b>									
1	Furniture & Fixture	3,27,518.00	41,500.00	1,77,000.00	5,46,018.00	10%	36,902.00	8,850.00	45,752.00	5,00,266.00
	<b>BLOCK - 2</b>									
2	Computer	2,96,720.00	51,414.00	85,038.00	4,33,172.00	40%	1,39,254.00	17,008.00	1,56,262.00	2,76,910.00
	<b>Total</b>	<b>6,24,238.00</b>	<b>92,914.00</b>	<b>2,62,038.00</b>	<b>9,79,190.00</b>		<b>1,76,156.00</b>	<b>25,858.00</b>	<b>2,02,014.00</b>	<b>7,77,176.00</b>
	<b>NON F.C</b>									
	<b>BLOCK - 1</b>									
1	Furniture & Fixture	24,829.87	-	22,488.00	47,317.87	10%	2,483.00	1,124.00	3,607.00	43,710.87
	<b>BLOCK - 2</b>									
1	Computer & Laptop	2,582.20	96,200.00	-	98,782.20	40%	39,513.00	-	39,513.00	59,269.20
2	Printer	-	20,000.00	-	20,000.00	40%	8,000.00	-	8,000.00	12,000.00
	<b>BLOCK - 3</b>									
1	Motor Cycle	24,042.90	-	-	24,042.90	15%	3,606.00	-	3,606.00	20,436.90
2	Almirah	3,593.70	-	-	3,593.70	15%	539.00	-	539.00	3,054.70
3	Sewing Machine	648.02	-	-	648.02	15%	97.00	-	97.00	551.02
4	Utencil's	246.41	-	-	246.41	15%	37.00	-	37.00	209.41
5	Bicycle	3,995.31	-	-	3,995.31	15%	599.00	-	599.00	3,396.31
	<b>Total</b>	<b>59,938.41</b>	<b>1,16,200.00</b>	<b>22,488.00</b>	<b>1,98,626.41</b>		<b>54,874.00</b>	<b>1,124.00</b>	<b>55,998.00</b>	<b>1,42,628.41</b>
	<b>TOTAL</b>	<b>6,84,176.41</b>	<b>2,09,114.00</b>	<b>2,84,526.00</b>	<b>11,77,816.41</b>		<b>2,31,030.00</b>	<b>26,982.00</b>	<b>2,58,012.00</b>	<b>9,19,804.41</b>