Bahuguna & Associates
Chartered Accountants

Audit, Tax & Advisory

INDEPENDENT AUDITOR'S REPORT

Gramin Samaj Kalyan Samiti
Talla Chinakhan,
Almora

Report on the Financial Statements

We have audited the attached Balance Sheet **Gramin Samaj Kalyan Samiti, Talla Chinakhan (Almora)** as at 31st March, 2023 the Statement of Income & Expenditure and Receipt & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position & financial performance in accordance with accounting standards gene rally accepted in India. This responsibility includes the design, implementation& maintenance of internal control relevant to the preparation & presentation of the financial statements that give a true & fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

We conducted our audit in accordance with 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

We also report that:

a) 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.

b) In our opinion, proper books of account, as required by the law, have been kept, so far as appears from our examination of those books.

BAHUGUNA & ASSOCIATES HALDWANI

Contd....2

Ganga Tower Ganga Godavari Enclave, Tehri Pulia, Near SBI, Nainital Road, Kathgodam (Nainital) - 263126
Ph.(O) 05946-222770, M: +91 9837160999, 9458961850
E-mail : rkbahugunaca@gmail.com, bassociates21@gmail.com

Bahuguna & Associates
Chartered Accountants

Audit, Tax & Advisory

c) The Balance Sheet and the statement of Income & Expenditure and Receipt & Payments 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 explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required & in the manner so required ,and present a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In so far as it is relates to Balance Sheet, of the state of affairs of the society as at 31st March, 2023;

(ii) In so far as it relates to the statement of Income & Expenditure Account, the Deficit of the society for the year ended on that date.

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated : 16/08/2023
Place : Haldwani
UDIN: 23074151BGWOIA6700

Ganga Tower Ganga Godavari Enclave, Tehri Pulia, Near SBI, Nainital Road, Kathgodam (Nainital) - 263126
Ph.(O) 05946-222770, M: +91 9837160999, 9458961850
E-mail : rkbahugunaca@gmail.com, bassociates21@gmail.com

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

CONSOLIDATED BALANCE SHEET AS AT MARCH, 2023

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	4,734,797.45		(As per Fixed Assets Schedule)		1,465,461.00
Less: Earlier year Project Balanc	105,248.60				
Add: Excess of Income			INVESTMENT		
over Expenditure	(202,166.37)	4,427,382.48	NYK		1,131.00
			CURRENT ASSETS , LOANS & ADVANCES		
RESERVE & SURPLUS			Cash in hand		8,218.00
Grant Utilised for Fixed Assets			*Cash At Bank*		
Opening Balance	212,362.00		State Bank Of India -FCRA	16,190.00	
Add: Addition	30,000.00	242,362.00	Uttrakhand Gramin Bank(Umang)	1,255.00	
			Almora Zila Sahkari Bank Ltd. (CIF)	561.09	
Prize from Nehru Yuva Kendra		125,000.00	HDFC Bank Ltd. (CIF)	6,658.00	
			Almora Zila Sahakari Bank-0045 (NABARD)	1,680.00	
SECURED LOANS		-	S.B.I A/C -30857832745 (NABARD)	22,581.00	
			Almora Zila Sahkari Bank Ltd.(NGO)	116,717.63	
UNSECURED LOANS			Bank of Baroda-589 (TI)	654.76	
From Members		23,078.00	Uttarakhand Gramin Bank-6805(SBM)	1,066.00	
			FDR (Incl.accrued intt. on FDR)	2,891,046.00	3,058,405.48
CURRENT LIABILITIES			FCRA A/C		3,710.00
			TDS Earlier Year		292,906.00
Sundry Creditors		26,717.00	T.D.S- Fy-2022-23		15,241.00
Unutilised Grant		32,786.00			
Expenses Payable		295,968.00	Grant Receivable		
			Childline India Foundation		301,500.00
			TI Project		26,717.00
TOTAL		5,173,293.48	TOTAL	-	5,173,293.48

As per our report of even

Dated: 16-08-2023
Place: Haldwani
UDIN- 23074151BGWOIA6700

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2023

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
By.			*To.*		
Opening Balance					
Cash in hand		8,218.00			
Cash At Bank					
Uttrakhand Gramin Bank(Umang)	1,255.00				
Almora Zila Sahkari Bank Ltd. (CIF)	561.00				
HDFC Bank Ltd. (CIF)	6,858.00				
Almora Zila Sahakari Bank-2376 (NABARD	1,640.00				
S.B.I A/C -30867832746 (NABARD)	21,981.00				
State Bank Of India -FCRA	1,075.09				
Almora Zila Sahkari Bank Ltd.(NGO)	109,936.53				
Bank of Baroda-589 (TI)	1,578.23				
Uttarakhand Gramin Bank-6805(SBM)	1,056.00				
FDR (Incl.accrued int. on FDR)	2,753,873.00	2,899,614.85			
Childline India Foundation			**Administrative Expense**		
Grant Received (Pr.year)	452,250.00		Rent	14,400.00	
Grant Received (current period)	258,569.00		Telephone	2,842.00	
Society Own Contribution	36,098.00	746,917.00	Computer	1,200.00	
			Stationary	2,400.00	
			Honorarium to Accountant	14,400.00	
			Audit Fees	3,500.00	
			Awareness Material/Outreach	7,198.00	
			Postage	1,260.00	
			Travel Coordinator	8,400.00	
			Staff Welfare	3,717.00	
			Miscellaneous	6,005.00	
			Training Orientation	9,700.00	75,020.00
			Client Related Expenses		
			Sponsorship	33,232.00	
			Nutrition	42,134.00	75,366.00
			District Level Faciliation Cost		
			Need Assessment	5,998.00	
			Meeting	11,401.00	
			Travel Member (4)	33,600.00	
			Travel District Level	12,000.00	
			PD TA	12,000.00	75,000.00
			Staff Salary		
			Salary-Sub Centre Head	90,000.00	
			Salary-Sub Centre Team Member	288,000.00	378,000.00
NABARD			**NABARD**		
Interest from bank		550.00			

Target Intervention (State AIDS Control Society)			**Target Intervention (State AIDS Control Society)**		
Grant From State AIDS Control Society	2,259,611.00		Consultancy Fee	28,336.00	
Intt. From Bank	7,967.00		Human Resource Cost	1,044,904.00	
Expenses Payable	26,717.00	2,294,295.00	Infrastructure and Administration	275,226.00	
			Travel Cost	107,900.00	
			Bank Charges	4,536.47	
			Clinic Maintenance Exps	3,600.00	
			Congration Event	8,000.00	
			Mid Media Activities	36,000.00	
			Programme Delivery	120,400.00	
			Rapid Assessment	10,000.00	
			Revolfing Fund	15,000.00	
			Grant Refund	611,316.00	
			Equipments	15,000.00	
			Clinic Startup Equipment	15,000.00	2,295,218.47
NGO			**NGO**		
Intt. on S/B A/c	4,210.00		Staff Salary	37,500.00	
Intt. On FDR	152,414.00		Advertisement	5,000.00	
TDS Refund	16,050.00		Travelling & Conveyance	15,000.00	
Sundry Creditor/Expenses Payable	125,391.00	298,065.00	Bank Intt. & Charges	359.90	
			Audit Fee	26,500.00	
Intt on FCRA Project		140.00	Vehicle Insurance	29,536.00	
			Office Exps.	5,850.00	
			EPF Contibution	3,074.00	
			TDS Curent Year	15,241.00	138,060.90
			Expenses Payable-Other Project		144,607.00
			Closing Balance		
			Cash in hand		3,218.00
			Cash At Bank		
			State Bank Of India -FCRA	16,190.00	
			Uttrakhand Gramin Bank(Umang)	1,255.00	
			Almora Zila Sahkari Bank Ltd. (CIF)	561.09	
			HDFC Bank Ltd. (CIF)	5,558.00	
			Almora Zila Sahakari Bank-0045 (NABARD)	1,890.00	
			S.B.I A/C -30867632746 (NABARD)	22,581.00	
			Almora Zila Sahkari Bank Ltd.(NGO)	116,717.63	
			Bank of Baroda 589 (TI)	654.75	
			Uttarakhand Gramin Bank-6805(SBM)	1,056.00	
			FDR (Incl accrued intt. on FDR)	2,891,048.00	3,058,409.48
		6,247,899.85			**6,247,899.85**

As per our report of even date

For Bahuguna & Associates
Firm Regn. No. 016795C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 16-08-2023
Place: Haldwani
UDIN- 23074151BGWOIA6700

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH 2023

EXPENDITURE		AMOUNT(Rs.)	INCOME		AMOUNT(Rs.)
To,			By,		
PROJECT EXPS.					
Childline India Foundation			**Childline India Foundation**		
Administrative Expense			Received for the year	258,569.00	
Rent	14,400.00		Grant Receivable	301,500.00	560,069.00
Telephone	2,842.00				
Computer	1,200.00		Society Own Contribution		36,098.00
Stationary	2,400.00				
Honorarium to Accountant	14,400.00				
Audit Fees	3,500.00				
Awareness Material/Outreach	7,196.00				
Postage	1,260.00				
Travel Coordinator	8,400.00				
Staff Welfare	3,717.00				
Training Orientation	9,700.00	75,020.00			
Client Related Expenses					
Sponsorship	33,232.00				
Nutrition	42,134.00	75,366.00			
District Level Faciliation Cost					
Need Assessment	5,999.00				
Meeting	11,401.00				
Travel Member (4)	33,600.00				
Travel District Level	12,000.00				
PD TA	12,000.00	75,000.00			
Staff Salary					
Salary-Sub Centre Head		90,000.00			
Salary-Sub Centre Team Member		288,000.00			
NABARD			**NABARD**		
			Interest from bank		850.00
Target Intervention (State AIDS Control Society)			**Target Intervention (State AIDS Control Society)**		
Consultancy Fee	28,336.00		Grant From USACS	2,259,611.00	
Human Resource Cost	1,044,904.00		Add: Receivable	26,717.00	2,286,328.00
Infrastructure and Administration	275,226.00				
Travel Cost	107,900.00				
Bank Charges	4,536.47				
Clinic Maintenance Exps.	3,600.00				
Congration Event	8,000.00				
Mid Media Activities	36,000.00				
Programme Delivery	120,400.00				
Rapid Assessment	10,000.00				
Revolfing Fund	15,000.00				
Grant Refund	611,316.00				
Equipments	30,000.00	2,295,218.47			

(Contd ...3)

NGO			NGO		
Staff Salary	37,500.00		Intt. on S/B A/c	4,210.00	
Advertisement	5,000.00		Intt. On FDR	152,414.00	156,624.00
Travelling & Conveyance	15,000.00				
Bank Intt. & Charges	359.90				
Audit Fee	26,500.00				
Vehicle Insurance	29,536.00				
Office Exps.	5,850.00		Intt on FCRA Project		140.00
EPF Contribution	3,074.00	122,819.90			
Depreciation		220,651.00			
Excess of Income over Income		(202,186.37)			
		3,039,909.00		-	3,039,909.03

As per our report of even date.

For Bahuguna & Associates
Firm Regn. No. 016798C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 16-08-2023
Place: Haldwani
UDIN- 23074151BGWOIA6700

FIXED ASSETS SCHEDULE

S.NO	PARTICULARS	OP.BALANCE	ADDITION	TOTAL	Tfd./Deduction	DEPRECIATION	W.D.V. AS ON 31/3/2023
1	Almirah	6,495.00	-	6,495.00		650.00	5,845.00
2	Furniture & Fixture	48,795.00	-	48,795.00		4,880.00	43,915.00
3	Computer	35,361.00	-	35,361.00		14,144.00	21,217.00
4	Office Equipment	6,962.00	-	6,962.00		1,044.00	5,918.00
5	Binding Machine	1,331.00	-	1,331.00		200.00	1,131.00
6	Digital Camera	8,830.00	-	8,830.00		1,325.00	7,505.00
7	Fax Machine	4,437.00	-	4,437.00		666.00	3,771.00
8	GenSet	12,645.00	-	12,645.00		1,897.00	10,748.00
9	Photo state Machine	39,933.00	-	39,933.00		5,990.00	33,943.00
10	Printer	4,437.00	-	4,437.00		666.00	3,771.00
11	Scanner	1,553.00	-	1,553.00		233.00	1,320.00
12	Vedio Camera	7,987.00	-	7,987.00		1,198.00	6,789.00
13	Bells	266.00	-	266.00		40.00	226.00
14	Black Board	666.00	-	666.00		100.00	566.00
15	Furniture & Fixture	6,524.00	-	6,524.00		652.00	5,872.00
16	Mat	10,923.00	-	10,923.00		1,092.00	9,831.00
17	Misc Exps	976.00	-	976.00		146.00	830.00
18	Office Equipments	88.00	-	88.00		13.00	75.00
19	Musical Equipments	2,086.00	-	2,086.00		313.00	1,773.00
20	Sport Goods	13,748.00	-	13,748.00		2,062.00	11,686.00
21	Vehicle	1,222,269.00	-	1,222,269.00		183,340.00	1,038,929.00
	Fixed Assets agst. Grant						
1	Computer & Assesories	28,000.00	-	28,000.00		-	28,000.00
2	Office Furniture	18,500.00	-	18,500.00		-	18,500.00
3	D.I.C Equipment	19,000.00	15,000.00	34,000.00		-	34,000.00
4	Fixed Assets -IMSVY	117,000.00	-	117,000.00		-	117,000.00
7	Projector	37,300.00	-	37,300.00		-	37,300.00
8	Clinical Startup Equipment	-	15,000.00	15,000.00		-	15,000.00
		1,656,112.00	30,000.00	1,686,112.00	0.00	220,651.00	1,465,461.00

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA(grass general)

BALANCE SHEET AS AT 31ST. MARCH, 2023 (NGO)

LIABILITIES		AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS	
			Almirah	11,000.00
Op.Balance	5,490,158.73		Furniture & Fixture	82,635.00
Add: Excess of Income			Computer	186,100.00
over Expenditure	33,804.10	5,523,962.83	Office Equipment	8,549.00
			Binding Machine	3,000.00
			Digital Camera	19,900.00
			Fax Machine	10,000.00
RESERVE & SURPLUS			GenSet	28,500.00
Prize from Nehru Yuva Kendra		125,000.00	Photo stato Machine	90,000.00
			Printer	10,000.00
SECURED LOANS			Scanner	3,500.00
			Vedio Camera	18,000.00
			Projector	37,300.00
UNSECURED LOANS			Vehicle	1,990,260.00
From Members		23,036.00	CURRENT ASSETS	
			Cash in hand	-
			Cash at Bank	
CURRENT LIABILITIES		-	Almora Zila Sahkari Bank Ltd	116,717.63
			FDR (Incl. accrued int.)	2,891,048.00
Project Fund		132,502.80	FCRA	16,050.00
			TDS	261,944.00
		5,804,501.63	-	**5,804,501.63**

As per our report of even date

For Bahuguna & Associates

Firm Regn. No. 015196C

Chartered Accountants

BAHUGUNA & ASSOCIATES

HALDWANI

R.K. Bahuguna

Partner

Membership No. [illegible]

Dated: 16-08-2023

Place: Haldwani

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST. MARCH,2023 (NGO)

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
By,		To.	
Opening Balance		Staff Salary	37,500.00
Cash in hand		Advertisement	5,000.00
Cash at Bank		Travelling & Conveyance	15,000.00
Almora Zila Sahkari Bank Ltd.	109,936.53	Bank Intt. & Charges	359.90
FDR (Incl. accrued intt.)	2,753,873.00	Audit Fee	26,500.00
		Vehicle Insurance	29,536.00
Intt. on S/B A/c	4,210.00	Office Exps.	5,850.00
Intt. On FDR	152,414.00	EPF Contibution	3,074.00
TDS Refund	16,050.00	TDS Curent Year	15,241.00
Sundry Creditor/Expenses Payable	125,391.00	FCRA	16,050.00
		Closing Balance	
		Cash in hand	
		Cash at Bank	
		Almora Zila Sahkari Bank Ltd.	116,717.63
		FDR (Incl. accrued intt.)	2,891,046.00
	3,161,874.53		**3,161,874.53**

As per our report of even date

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

HALDWANI

Dated: 16-08-2023
Place: Haldwani

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST. MARCH,2023 (NGO)

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
By,		To,	
Staff Salary	37,500.00	Intt. on S/B A/c	4,210.00
Advertisement	5,000.00	Intt. On FDR	152,414.00
Traveling & Conveyance	15,000.00		
Bank Int. & Charges	359.90		
Audit Fee	26,500.00		
Vehicle Insurance	29,536.00		
Office Exps	5,850.00		
EPF Contibution	3,074.00		
Excess of Income over Expenditure	33,804.10		
	156,624.00		156,624.00

As per our report of even date

For Bahuguna & Associates

Firm Regn. No. 016796C

Chartered Accountants

B.K. Bahuguna

Partner

Membership No. 074151

Dated: 16-08-2023

Place: Haldwani

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA
Childline India Foundation
BALANCE SHEET AS AT 31ST. MARCH, 2023

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Op.Balance			Equipment	5,665.00	
Excess of Expenditure Ov Income	7,786.00		Less: Depreciation	567.00	5,098.00
Less: Tfd. To Grass General	7,786.00		CURRENT ASSETS		
			Cash/Bank		
RESERVE & SURPLUS			Grant Receivable		301,500.00
Grant utilised for Fixed Assets		10,630.00			
UNSECURED LOANS					
CURRENT LIABILITIES					
Expenses Payable		295,968.00			
		306,598.00			306,598.00

As per our report of even date.

For Bahuguna & Associates
Firm Regn. No. 016795C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 16-08-2023
Place: Haldwani