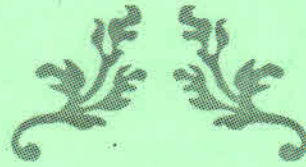


SHRAMIK BHARTI

392, VIKAS NAGAR, LAKHANPUR,
KANPUR- 208024, UTTAR PRADESH

FINANCIAL YEAR ENDED MARCH 31, 2024



AUDITED FINANCIAL STATEMENTS



AUDITOR: SUDHINDRA JAIN & CO., CHARTERED ACCOUNTANTS,
E-mail address: GOPALASSO@GMAIL.COM,
MOB - 91-8573032301



SUDHINDRA JAIN & CO.

CHARTERED ACCOUNTANTS

113/7-A, Swaroop Nagar, Indrajeet Jain Marg,
Kanpur -208002

INDEPENDENT AUDITORS' REPORT

To

The Members,
Shramik Bharti,
Kanpur.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Shramik Bharti ("the Society")** which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year then ended and 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 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.

- i. In the case of the Balance Sheet, of the state of affairs of the entity as at 31st March 2024.
- ii. In the case of the Statement of Profit and Loss, of the profit for the year ended on 31st March 2024.

Basis for Opinion

1. 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 entity in accordance with the ethical requirements that are relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable Standards on Accounting. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 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, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



SUDHINDRA JAIN & CO.

CHARTERED ACCOUNTANTS

113/7-A, Swaroop Nagar, Indrajeet Jain Marg,
Kanpur -208002

concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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 decisions of users taken on the basis of these financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

Report on Other Legal and Regulatory Requirements

1. We report that:-

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of these books.
- c) The Balance Sheet, the Statement of Profit and Loss dealt with by in this Report are in agreement with the books of account.
- d) The activities of the society are in accordance with the objectives of the society.
- e) In our opinion, the entity has, in all respect, in all material respect, an adequate internal financial control system over financial reporting was operating effectively as at 31st March 2024.

Place : KANPUR
Date : 10/09/2024

For SUDHINDRA JAIN & CO.
CHARTERED ACCOUNTANTS



CA GOPAL KRISHNA SHUKLA

(PARTNER)
M. NO. : 074101
FRN : 001614C

UDIN - 24074101BK CYK49241



SUDHINDRA JAIN & CO.

CHARTERED ACCOUNTANTS

113/7-A, Swaroop Nagar, Indrajeet Jain Marg,
Kanpur -208002

ANNEXURE TO THE AUDITORS' REPORT

We have audited the internal financial controls over financial reporting of **SHRAMIK BHARTI** ("the Society"), as of March 31, 2024 in conjunction with our audit of the financial statements of the Entity for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The management of Branch is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the entity considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Branch's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required.

Auditors' Responsibility

Our responsibility is to express an opinion on the entity's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Entity's internal financial controls system over financial reporting.



SUDHINDRA JAIN & CO.

CHARTERED ACCOUNTANTS

113/7-A, Swaroop Nagar, Indrajeet Jain Marg,
Kanpur -208002

Meaning of Internal Financial Controls over Financial Reporting

A Society's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Society's internal financial control over financial reporting includes those policies and procedures that:-

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the entity;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the entity are being made only in accordance with authorizations of management;
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Society's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the entity has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the entity considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Place : KANPUR
Date : 10/09/2024

For SUDHINDRA JAIN & CO.
CHARTERED ACCOUNTANTS



CA GOPAL KRISHNA SHUKLA

(PARTNER)
M. NO. : 074101
FRN : 001614C

UDIN-240741018KCYKY9241

SHRAMIK BHARTI

Audited Financial Statement

Balance Sheet as on		31-Mar-24	31-Mar-23
		Amount in INR	
SOURCES OF FUNDS			
CAPITAL FUND	1	3,46,73,048	3,36,55,553
CAPITAL ASSETS FUND		68,46,180	72,80,877
OTHER FUNDS	2		
Restricted Funds-Unspent Project Balances	(1,13,59,148)		
Less : Restricted Funds Overspent Balances	-		
Add : Unrestricted Funds	2 (A) (1,13,59,148) 2 (B) 2,70,25,717	1,56,66,568	2,73,41,604
CURRENT LIABILITIES	3	3,71,67,916	3,73,13,823
Total		9,43,53,712	10,55,91,857
APPLICATION OF FUNDS			
FIXED ASSETS:			
(a) Gross Block	4	2,11,13,296	2,19,72,788
(b) Less : Accumulated Depreciation		1,42,67,116	1,46,91,911
(c) Net Block		68,46,180	72,80,877
INVESTMENTS (At cost)	5	6,57,32,274	6,92,88,332
CURRENT ASSETS, LOANS AND ADVANCES	6	2,17,75,258	2,90,22,648
Total		9,43,53,712	10,55,91,857
Funding Agencies Wise Receipts and Payments A/c	9		
Restricted and Un-Restricted Fund Balances	10		
Significant Accounting Policies and Notes on Accounts	11		

The accompanying notes referred to above form an integral part of these financial statements.

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN: 0001614C

Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

UDIN - 24074101BKCYK9241

for and on behalf of Board Members

Aash
Executive Council Members

Anshu
Executive Council Members

Ganesh Pandey
Convener

SHRAMIK BHARTI

		Amount in INR	
Income and Expenditure Account	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
INCOME			
Grant and Contribution	7	3,51,24,580	4,55,90,684
Income on Investments and bank balances		48,78,977	40,72,946
Other Income		7,05,894	14,15,358
Total		4,07,09,451	5,10,78,988
EXPENDITURE			
Direct Project Expenditure			
Programme Expenditure	8	1,60,68,159	1,30,41,043
Training and Conference		10,85,108	12,08,586
Payment to and Provision for Employees			
Program Execution Staff		1,69,88,716	2,17,83,428
Admin Staff		44,05,764	41,31,372
Staff Insurance		3,94,665	21,33,423
Travel & Conveyance expenses		29,26,804	33,52,804
Professional & Consultancy Charges		44,01,056	25,97,496
Other Operating expenses			
Depreciation on Fixed Assets	4	7,65,238	8,18,510
Rent, Water and Electricity		6,01,676	7,63,435
Postage, Telegram and Telephone		3,04,226	6,35,208
Vehicle Hire Charges		3,96,168	10,01,704
Miscellaneous Expenses		1,76,206	2,26,626
Institutional Development Programme Expenses		-	87,000
Books and Audio Visual Expenses		18,917	29,935
Printing and Stationery		13,22,480	12,35,901
Repairs and Maintenance		18,25,340	8,18,845
Loss of Assets		43,288	1,11,270
Auditors Remuneration (including travelling)		77,880	70,800
EXCESS OF INCOME OVER EXPENDITURE / (EXCESS OF EXPENDITURE OVER INCOME)		(1,10,92,240)	(29,68,398)
Total		4,07,09,451	5,10,78,988
APPROPRIATION			
Transferred to Restricted Fund		(1,08,21,906)	(9,31,259)
Transferred to Un-restricted Fund		(8,53,130)	(29,60,159)
Transferred to Capital Fund		10,17,495	11,17,138
Transferred to Capital Assets Fund		(4,34,698)	(1,94,119)
Total		(1,10,92,240)	(29,68,398)
Fund Agency Wise Receipts and Payments A/c	9		
Restricted and Un-Restricted Fund Balances	10		
Significant Accounting Policies and Notes on Accounts	11		

The accompanying notes referred to above form an integral part of these financial statements.

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN/0002614C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place : KANPUR

UDIN-24074101 BkCYKY49241

for and on behalf of Board Members

Aashu
Executive Council
Members

Aashu

Ganesh Pandey
Ganesh Pandey
Convener

SHRAMIK BHARTI

Financial Statement

Amount in INR

Statement of Receipts & Payments Account		For the year ended March 31, 2024	For the year ended March 31, 2023
Opening Balances			
	Note No.		
Investments	5	6,92,88,332	6,94,88,807
Current Asset, Loans & Advances	6	2,90,22,648	
Less : Current Liabilities	3	<u>3,73,13,823</u>	<u>(57,17,370)</u>
Receipts			
Grant and Contribution Received	7	3,51,24,580	
Income on Investments and bank balances		48,78,977	
Miscellaneous Income		7,05,894	
Sale of Fixed Assets		<u>10,000</u>	<u>5,10,78,988</u>
Total		10,17,16,608	11,48,50,425
Payments			
Direct Project Expenditure			
Programme Expenditure		1,60,68,159	
Traning and Conference		10,85,108	
Payment to and Provision for Employees			
Program Execution Staff		1,69,88,716	
Admin Staff		44,05,764	
Staff Insurance		3,94,665	
Travel & Conveyance expenses		29,26,804	
Consultancy Charges		44,01,056	
Other Operating expenses			
Rent, Water and Electricity		6,01,676	
Printing and Stationery		13,22,480	
Repairs and Maintenance		18,25,340	
Postage, Telegram and Telephone		3,04,226	
Vehicle Hire Charges		3,96,168	
Miscellaneous Expenses		1,76,206	
Books and Audio Visual Expenses		18,917	
Auditors Remuneration (including travelling)		<u>77,880</u>	<u>5,31,17,606</u>
Non Recurring			
Purchase of Fixed Assets		<u>3,83,827</u>	<u>7,35,662</u>
Closing Balances			
Investments	5	6,57,32,274	6,92,88,332
Current Assets , Loans & Advances	6	2,17,75,258	
Less : Current Liabilities	3	<u>3,71,67,916</u>	<u>(82,91,175)</u>
Total		10,17,16,608	11,48,50,425
Fund Agency Wise Receipts and Payments A/c	9		
Restricted and Un-Restricted Fund Balances	10		
Significant Accounting Policies and Notes on Accounts	11		

The accompanying notes referred to above form an integral part of these financial statements.

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN: 0001614C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board

Ashu
Executive
Council Member

Ganesh Pandey
Ganesh Pandey
Convener

Ashu

SHRAMIK BHARTI

Amount in INR

Notes to Audited Financial Statement	For the year ended March 31, 2024	For the year ended March 31, 2023
NOTE 1: CAPITAL FUND		
CAPITAL FUND		
Opening Balance	3,36,55,553	3,25,38,415
Add: Transfer from Statement of Income & Expenditure Account	10,17,495	11,17,138
Total	3,46,73,048	3,36,55,553
NOTE 2: OTHER FUNDS		
(A) RESTRICTED FUNDS		
-Opening Balance	(5,37,242)	
Add: Transfer from Statement of Income & Expenditure Account		
	(1,08,21,906)	(5,37,242)
(B) UN-RESTRICTED FUNDS		
-Opening Balance	2,78,78,847	
Add: Transfer from Statement of Income & Expenditure Account	(8,53,130)	
Total	1,56,66,568	2,73,41,604
NOTE 3: CURRENT LIABILITIES		
Group Unutilised Fund of Sangthan	3,46,70,635	1,46,10,518
Group Unutilised Fund of City Slum Cluster	15,51,226	2,21,15,493
Payables to vendors	5,52,109	3,53,964
Payables to staff and others	3,93,946	2,33,848
Total	3,71,67,916	3,73,13,823

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN: 0001614C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board Members

Aush
Executive Council
Members

Ganesh Pandey
Ganesh Pandey
Convener

Ashu

SHRAMIK BHARTI

Notes to Audited Financial Statement for the year ended March 31, 2024

NOTE 4 FIXED ASSETS :

Amount in INR

S. N.	Name of Assets	GROSS- BLOCK				DEPRECIATION				NET BLOCK	
		As on April 01, 2023	Additions during the year	Sale / Transfer during the Year	As on March 31, 2024	As on April 01, 2023	For the Year	Sale/Trf. during the Year	As on March 31, 2024	W.D.V as on March 31, 2024	W.D.V as on March 31, 2023
1	LAND	20,31,037	-	-	20,31,037	-	-	-	-	20,31,037	20,31,037
2	BUILDING	47,68,854	-	-	47,68,854	41,22,447	64,641	-	41,87,088	5,81,767	6,46,407
3	FURNITURE & FIXTURES	11,90,609	94,987	50,003	12,35,592	9,21,648	31,241	45,958	9,06,931	3,28,662	2,68,961
4	ELECTRONICS/OTHER EQUIPMENTS	60,40,730	2,34,340	8,90,338	53,84,732	42,94,290	2,86,515	8,49,405	37,31,401	16,53,331	17,46,439
5	VEHICLES	14,39,624	-	1,20,089	13,19,535	9,53,104	72,202	1,14,915	9,10,391	4,09,145	4,86,521
6	COMPUTERS & SOFTWARE	38,89,901	54,500	1,82,889	37,61,512	35,89,872	1,29,658	1,79,754	35,39,776	2,21,736	3,00,029
7	PLANT AND MACHINERY	1,63,710	-	-	1,63,710	1,47,054	2,498	-	1,49,553	14,157	16,656
8	Building (Radio Station, Bairy)	24,48,323	-	-	24,48,323	6,63,496	1,78,483	-	8,41,978	16,06,345	17,84,827
	TOTAL	2,19,72,788	3,83,827	12,43,319	2,11,13,296	1,46,91,911	7,65,237	11,90,032	1,42,67,116	68,46,180	72,80,877
	<i>Previous Year</i>	<i>2,15,22,953</i>	<i>7,35,662</i>	<i>2,85,827</i>	<i>2,19,72,788</i>	<i>1,40,47,959</i>	<i>8,18,508</i>	<i>1,74,557</i>	<i>1,46,91,911</i>	<i>72,80,877</i>	<i>74,74,994</i>

For Sudhindra Jain & Company

Chartered Accountants
FRN: 0001604C

[Signature]

Gopal Krishna Shukla

Partner

M. No: 074101



for and on behalf of Board Members

[Signature]

Executive Council Members

[Signature]

[Signature]

Ganesh Pandey

Convener

Date: 10.09.2024

Place : KANPUR

SHRAMIK BHARTI

Amount in INR

Notes to Audited Financial Statement

For the year ended
March 31, 2024

For the year ended
March 31, 2023

NOTE 5 : INVESTMENTS

Fixed deposits with :

Housing Development Finance Corporation (HDFC)	2,24,22,094	2,27,54,966
Bank of Baroda [BOB]	3,70,10,259	3,90,97,194
State Bank of Patiala	36,70,851	34,62,543
Oriental Bank of Commerce [OBC]	26,29,070	39,73,629
Total	6,57,32,274	6,92,88,332

NOTE 6: CURRENT ASSETS, LOANS & ADVANCES

Cash and Bank Balances		
Cash in Hand	14,893	17,423
In Bank Balances	1,15,30,658	1,93,61,527
	1,15,45,551	1,93,78,950
Recoverable from Income Tax Authorities	46,19,417	38,50,886
Recoverable from vendors / suppliers	46,22,357	49,68,825
Staff Loans	1,30,500	1,32,920
Work Advances to Staff	4,76,279	5,34,607
Prepaid Expenses	3,81,154	1,56,459
Total	2,17,75,258	2,90,22,648

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN: 0001614C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board Members

Executive Council
Members

Ganesh Pandey
Convenor

SHRAMIK BHARTI

Amount in INR

Notes to Audited Financial Statement

For the year ended
March 31, 2024

For the year ended
March 31, 2023

NOTE 7: GRANT AND CONTRIBUTION

RECEIVED IN KIND

Amarc Asia Pacific	1,03,000	4,55,000
Indian Development Service Chicago	-	2,00,444
87 Give India	83,841	4,18,294
INDIVIDUAL FUNDING KHILTI KALIYAN (IK)	4,11,735	5,75,473
Various Local Contribution	-	39,076
Water.ORG (WO)	17,00,000	17,00,000
WHH (WH)	-	2,17,060
German Embassy (GE)	-	16,80,000
Canada Funds For Local Initiative (CFLI)	10,81,647	-
On Line Giving Foundtion (Benevity Causes) OG	39,497	-
University of Central Lancshire (UCLan)	4,92,618	-
United Nation Development Programme (UNDP) Madhyasth Darshan	13,24,341	-
A: Foreign Contribution		
Sub Total	52,36,679	52,85,347
Less: Grant Returned		
Sub Total (A)	52,36,679	52,85,347
B: Indian Contribution		
NABARD (CBBO and Others)	20,00,454	73,86,231
Give India Foundation	20,35,183	8,92,043
Various Local Contribution (INCLUDING COMMUNITY RADIO STATION CONTRIBUTION)	55,39,105	32,90,944
Khilti Kaliyan	95,000	8,51,928
Department of Science & Technology (DST)	-	35,41,900
UP State Aids Control Society - Target Intervention	40,14,445	33,49,079
Azim Prem Ji Foundation	-	59,30,300
Grameen Greenwasys Ifra Pvt Ltd	7,00,000	3,25,000
LIC Hosuing Corporation Pvt Ltd	97,22,517	1,19,81,487
FF FICCI FLO (Training of Women Farmers)	1,29,810	-
ON Online Giving Foundation (BENEVITY CAUSES)	16,498	-
PW PWC India Foundation (SUMANGAL)	6,40,920	-
SA Saksham Bharti Foundation (DHANYA)	19,93,082	-
MI Ministry of Information and Broadcasting (Emergency Grant Fund) MI	2,68,519	-
Gateway Website Dontion (Rozarpay Software Pvt. Ltd.)	12,540	-
Community Contribution (SB- MFCF)	27,19,829	27,56,424
Sub Total (B)	2,98,87,901	4,03,05,336
Total (A+B)	3,51,24,580	4,55,90,684

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants
FRN: 0001614C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board Members

Anshu Sharma
Executive Council Members

Ashu Kumar
Executive Council Members

Ganesh Pandey
Ganesh Pandey
Convener

Audited Financial Statements for the year ended March 31, 2024

SHRAMIK BHARTI

Amount in INR

Notes to Audited Financial Statement	For the year ended March 31, 2024	For the year ended March 31, 2023
NOTE 8: PROGRAMME EXPENDITURE		
Salaries, Training and Staff welfare	2,13,94,480	2,59,14,800
Less: Salary of Admn. Staff (<i>Shown Separately</i>)	44,05,764	41,31,372
Salaries of Project related staff	1,69,88,716	2,17,83,428
Other Project related expenses	1,60,68,159	1,30,41,043
Total	3,30,56,875	3,48,24,471

As Per our Report of even date

For Sudhindra Jain & Company

Chartered Accountants

FRN: 00016714C



Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board Members

Aush
Executive Council
Members
Ashu Singh

Ganesh
Ganesh Pandey
Convener

Name of Funding Agencies	OPENING		RECEIPTS					PAYMENTS & TRANSFERS				Excess of receipts over payments/ (payments over receipts)	CLOSING		
	Under Spent	Over Spent	Grant and Contribution	Transfer to / (From) Own Fund Balances	Interest on Investments & Bank Deposits	Sundry Income	Total	Cost of Services to Funding Agencies per Contra	Recurring Expenditure	Capital Expenditure	Total		Cost of Services to Funding Agencies per Contra	Under Spent	Over Spent
FOREIGN AGENCIES															
HSBC Water Aid	1,17,295	-	-	-	-	-	-	-	-	-	-	-	1,17,295	-	
Lighting by Solar	2,99,965	-	-	-	-	-	-	-	-	-	-	-	2,99,965	-	
Rajiv Gandhi Charitable Trust	-	3,45,698	-	-	-	-	-	-	-	-	-	-	-	3,45,698	
HELPAGE INTERNATIONAL	-	1,31,203	-	-	-	-	-	-	-	-	-	-	-	1,31,203	
Global India	2,596	-	-	-	-	-	-	-	-	-	-	-	2,596	-	
Give India	-	4	-	-	-	-	-	-	-	-	-	-	-	4	
Karl Kubel Stiftung (KKS) - Germany	-	97,388	-	-	-	-	-	-	-	-	-	-	-	97,388	
WATERAID	-	83,127	-	-	-	-	-	-	-	-	-	-	-	83,127	
The Asia Foundation	-	1,31,870	-	-	-	-	-	-	-	-	-	-	-	1,31,870	
World Wide Fund-WWF	-	22,854	-	-	-	-	-	-	-	-	-	-	-	22,854	
Give 2 Asia	85	-	-	-	-	-	-	-	-	-	-	-	85	-	
CBHI- Erasmus University-I	-	17,14,213	-	-	-	-	-	-	-	-	-	-	-	17,14,213	
WWF-2	1,544	-	-	-	-	-	-	-	-	-	-	-	1,544	-	
GIZC	9,463	-	-	-	-	-	-	-	-	-	-	-	9,463	-	
GIZ	-	23,000	-	-	-	-	-	-	-	-	-	-	-	23,000	
Sweing Machine	27,852	-	-	-	-	-	-	-	-	-	-	-	27,852	-	
WA-film Show	-	34,167	-	-	-	-	-	-	-	-	-	-	-	34,167	
Federal Republic German	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SB-Helpage India	-	6,20,416	-	-	-	-	-	-	-	-	-	-	-	6,20,416	
WA-ECOVAPOUR	-	466	-	-	-	-	-	-	-	-	-	-	-	466	
JSCF (URBAN)	41,169	-	-	-	-	-	-	-	-	-	-	-	41,169	-	
JSCF (RURAL)	-	2,56,452	-	-	-	-	-	-	-	-	-	-	-	2,56,452	
THE ASIA FOUNDATION	3,45,161	-	-	-	-	-	-	-	-	-	-	-	3,45,161	-	
77 VSO	1,423	-	-	-	-	-	-	-	-	-	-	-	1,423	-	
71 Water Aid	14,10,230	-	-	-	-	-	-	-	-	-	-	-	14,10,230	-	
76 Water Aid 2	-	14,10,232	-	-	-	-	-	-	-	-	-	-	-	14,10,232	
Water Aid 78,89,and 90	-	19,282	-	-	-	-	-	-	-	-	-	-	-	19,282	
Indian Development Service Chicago (83)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Indian Development Service Chicago (ID)	2,00,367	-	(2,00,444)	-	-	(2,00,444)	-	-	-	-	-	(2,00,444)	-	77	
Indian Development Service Chicago (OIL EXPELLER)(IS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Indian Development Service Chicago (Promotion of	-	-	2,00,444	-	-	2,00,444	3,94,796	-	3,94,796	-	-	(1,94,352)	-	1,94,352	
87 Give India	19,790	-	83,841	-	-	83,841	1,03,631	-	1,03,631	-	-	(19,790)	0.15	-	
GIVE INDIA SIRAO (GV)	-	2,393	-	-	-	-	-	-	-	-	-	-	-	2,393	
94 PFI (Main Kuchh Bhi Kar Sakti Hoon)	-	2,598	-	-	-	-	-	-	-	-	-	-	-	2,598	
COVID 19 RELIEF FUND FOREIGN (97)	86,020	-	-	-	-	-	-	-	-	-	-	-	86,020	-	
AMARC ASIA PACIFIC (AM)	7,214	-	-	-	-	-	7,214	-	7,214	-	-	(7,214)	-	-	
AMARC ASIA PACIFIC (AA)	-	1,03,000	1,03,000	-	-	1,03,000	-	-	-	-	-	1,03,000	-	-	
GIVE INDIA ORGANIC NUTRITION GARDEN PROJECT	-	31,061	-	-	-	-	-	-	-	-	-	-	-	31,061	
INDIVIDUAL FUNDING KHILTI KALIYAN (IK)	2,79,489	-	4,11,735	-	-	4,11,735	2,46,960	-	2,46,960	-	-	1,64,775	4,44,264	-	
Water.ORG (WO)	11,04,158	-	17,00,000	-	8,771	17,08,771	28,12,929	-	28,12,929	-	-	(11,04,158)	-	-	
WHH (WH)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GERMAN EMBASSY (Organic Poshan Vatika)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Canada Funds For Local Initiative (CFLI)	-	-	10,81,647	-	-	10,81,647	13,45,100	-	13,45,100	-	-	(2,63,453)	-	2,63,453	
On Line Giving Foundtion (Benevity Causes) OG	-	-	39,497	-	-	39,497	-	-	-	-	-	39,497	39,497	-	
University of Central Lancshire (UCLan)	-	-	4,92,618	-	-	4,92,618	4,92,618	-	4,92,618	-	-	-	-	-	
United Nation Development Programme (UNDP)	-	-	13,24,341	-	-	13,24,341	16,55,850	-	16,55,850	-	-	(3,31,509)	-	3,31,509	
OWN FUND - Foreign	55,98,832	-	-	-	1,03,723	1,03,723	5,84,145	-	5,84,145	-	-	(4,80,422)	51,18,411	-	
TOTAL (A)	95,52,653	50,29,424	52,36,679	0	1,12,494	53,49,173	0	76,43,243	-	76,43,243	0	(22,94,070)	22,29,160	-	
NET BALANCE (A)	45,23,230	-	-	-	-	53,49,173	0	-	-	76,43,243	0	(22,94,070)	-	22,29,160	

Aash Alkhan Gopani

Name of Funding Agencies	OPENING		RECEIPTS						PAYMENTS & TRANSFERS				Excess of receipts over payments/ (payments over receipts)	CLOSING	
	Under Spent	Over Spent	Grant and Contribution	Transfer to / (From) Own Fund Balances	Interest on Investments & Bank Deposits	Sundry Income	Total	Cost of Services to Funding Agencies per Contra	Recurring Expenditure	Capital Expenditure	Total	Cost of Services to Funding Agencies per Contra		Under Spent	Over Spent
INDIAN AGENCIES															
Social Re- Consultancy (Pvt) Ltd.	-	84,057	-	-	-	-	-	-	-	-	-	-	-	84,057	
Reach Research Group Chennai	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	
UP Bhumi Sudhar Nigam-2	-	1,17,893	-	-	-	-	-	-	-	-	-	-	-	1,17,893	
UNICEF	-	95,344	-	-	-	-	-	-	-	-	-	-	-	95,344	
Give India (82)	1,24,356	-	18,81,118	-	-	-	18,81,118	-	17,87,492	-	17,87,492	2,14,239	(1,20,614)	3,743	
Give India (GI)	-	379	-	-	-	-	-	-	-	-	-	-	-	379	
Shramik Bharti- Micro Finance Activies	3,36,55,551	-	27,19,829	-	33,61,227	6,96,054	67,77,110	-	57,59,616	(0)	57,59,615	-	10,17,495	3,46,73,046	
NABARD -1 & 2	205	-	-	-	-	-	-	-	-	-	-	-	-	205	
Community Contribution Sewing Machine	-	500	-	-	-	-	-	-	-	-	-	-	-	500	
Ideosync Media Combine	-	61,315	-	-	-	-	-	-	-	-	-	-	-	61,315	
World Bank	-	2,25,902	-	-	-	-	-	-	-	-	-	-	-	2,25,902	
NABARD SHPI PROJECT (NT)	-	38,754	-	-	-	-	-	-	-	-	-	-	-	38,754	
NABARD FATEHPUR FPO PROJECT (NR)	-	67,922	64,920	-	-	-	64,920	-	-	-	-	-	64,920	3,002	
NABARD SHIVRAJIPUR LEDP PROJECT (NL)	-	2,57,188	-	-	-	-	-	-	-	-	-	-	-	2,57,188	
NABARD RASOOLABAD FSPF PROJECT (ND)	-	5,58,195	3,39,351	-	-	-	3,39,351	(2,18,844)	-	(2,18,844)	-	5,58,195	-	-	
NABARD CHANDAULI FPO PRJECT (NB)	-	2,42,583	2,42,583	-	-	-	2,42,583	-	-	-	-	2,42,583	-	-	
NABARD MAITHA LEDP (NM)	-	1,53,192	-	-	-	-	-	909	-	909	2,67,512	(2,68,421)	-	4,21,613	
NABARD CAT (NC)	-	2,500	-	-	-	-	-	(2,500)	-	(2,500)	-	2,500	-	-	
NABARD CBBO PROJECT 8 FPO Break Through Trust	-	1,085	-	-	-	-	-	-	-	-	-	-	-	1,085	
HDFC Bank- PUNJAB 16-17 (66)	-	484	-	-	-	-	-	-	-	-	-	-	-	484	
HDFC Bank- PUNJAB 17-18 (69)	18,09,148	-	-	-	-	-	-	-	-	-	-	-	-	18,09,148	
HDFC PUNJAB 2018-19 (81)	-	17,86,587	-	-	-	-	-	-	-	-	-	-	-	17,86,587	
HDFC Bank - UP 16-17 (67)	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	
HDFC Bank - UP 17-18 (70)	8,36,403	-	-	-	-	-	-	-	-	-	-	-	-	8,36,403	
HDFC Bank UP 2018-19 (80)	3,70,934	-	-	-	-	-	-	-	-	-	-	-	-	3,70,934	
HDFC Bank Amritsar I 2018-19(73)	-	31,867	-	-	-	-	-	-	-	-	-	-	-	31,867	
HDFC Bank Amritsar II 2018-19 (86)	-	1,94,237	-	-	-	-	-	-	-	-	-	-	-	1,94,237	
HDFC Bank Amritsar III 2019-20 (95)	8,37,683	-	-	-	-	-	-	-	-	-	-	-	-	8,37,683	
HDFC Bank Amritsar (HD) IV 2020-21	-	6,47,904	-	-	-	-	-	-	-	-	-	-	-	6,47,904	
HDFC Bank UP (91) 2019-20	-	7,00,539	-	-	-	-	-	-	-	-	-	-	-	7,00,539	
HDFC Bank UP (99) 2020-21	-	6,13,653	-	-	-	-	-	-	-	-	-	-	-	6,13,653	

Aush Abhinav

Gopal Singh

NOTE : 9 FUNDING AGENCIES WISE RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Name of Funding Agencies	OPENING		RECEIPTS					PAYMENTS & TRANSFERS				Excess of receipts over payments/ (payments over receipts)	CLOSING	
	Under Spent	Over Spent	Grant and Contribution	Transfer to / (From) Own Fund Balances	Interest on Investments & Bank Deposits	Sundry Income	Total	Cost of Services to Funding Agencies per Contra	Recurring Expenditure	Capital Expenditure	Total		Cost of Services to Funding Agencies per Contra	Under Spent
HDFC Bank Punjab(FZR (92) 2019-20	2,12,277	-	-	-	-	-	-	-	-	-	-	-	2,12,277	-
HDFC Bank Punjab(FZR (98) 2020-21	-	2,34,854	-	-	-	-	-	-	-	-	-	-	-	2,34,854
World Bank Group (93) (2019-20)	5,43,539	-	-	-	-	-	-	-	-	-	-	-	5,43,539	-
COVID19 RELIEF FUND (2019-20)	3,304	-	-	-	-	-	-	-	-	-	-	-	3,304	-
SB Foundation (SUPPORT FOR RENEWABLE ENERGY)	10,00,000	-	-	-	-	-	-	-	-	-	-	-	10,00,000	-
CENTRE FOR MEDIA STUDIES (MAI KUCH BHI KAR SAKTI)	-	1,42,200	-	-	-	-	-	-	-	-	-	-	-	1,42,200
Community Radio Station	-	24,20,166	16,14,279	-	-	-	16,14,279	-	13,10,919	(1,87,560)	11,23,359	-	4,90,920	19,29,246
S M Sehgal Foundation (85)	-	85	-	-	-	-	-	-	-	-	-	-	-	85
DUDA/SUDA	2,34,913	-	-	-	-	-	-	-	-	-	-	-	-	2,34,913
Margdarshak	-	2,666	-	-	-	-	-	-	-	-	-	-	-	2,666
INDIVIDUAL FUNDING- KHILTI KALIYAN (IN)	9,31,318	-	95,000	-	-	-	95,000	-	1,49,367	-	1,49,367	-	(54,367)	8,76,951
INDIVIDUAL FUNDING - POST PROJECT SUSTAINABILITY	20,000	-	-	-	-	-	-	-	-	-	-	-	-	20,000
DST - SODIC LAND RECLAMATION WITH ZBNF (DS)	6,51,433	-	-	-	-	-	-	-	8,47,361	-	8,47,361	-	(8,47,361)	1,95,928
UP STATE AIDS CONTROL SOCIETY- TARGET	4,25,018	-	40,14,445	-	(574)	-	40,13,871	-	44,38,589	-	44,38,589	-	(4,24,718)	300
DASTKAR (D\)	52,000	-	-	-	-	-	-	-	-	-	-	-	-	52,000
THATHSTU PROMOTING KITCHEN GARDEN IN FAMILIES	23,579	-	-	-	-	-	-	-	-	-	-	-	-	23,579
Greenway Grameen Infra Pvt Ltd (GR)	-	-	7,00,000	-	-	-	7,00,000	-	6,40,000	-	6,40,000	60,000	-	-
Give India (Flipkart Foundation) GD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIC Housing Finance Ltd (LI)	14,24,273	-	97,22,517	-	28,958	-	97,51,475	-	94,86,317	-	94,86,317	6,42,527	(3,77,369)	10,46,904
GN GIVE INDIA - ORGANIC NUTRITION GARDEN (NG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GN GIVE INDIA - (Phone Pe Natural Farming Chandauli)	-	-	1,54,065	-	-	-	1,54,065	-	1,27,024	-	1,27,024	27,041	-	-
AZIM PREM JI FOUNDATION - COVID RELIEF RATION	-	185	-	-	-	-	-	-	-	-	-	-	-	185
AZIM PREM JI FOUNDATION - PHILANTHROPY COVID	-	24	-	-	-	-	-	-	-	-	-	-	-	24
NABARD CBBO 2ND PHASE FATEHPUR FPOs	2,57,125	-	-	-	-	-	-	-	5,49,609	-	5,49,609	6,90,172	(12,39,781)	9,82,656
NABARD CBBO 2ND PHASE BHADOI FPOs	27,789	-	-	-	-	-	-	-	5,59,186	-	5,59,186	4,60,048	(10,19,234)	9,91,445
NABARD CBBO 2ND PHASE KANNAUJ FPOs	3,39,759	-	-	-	-	-	-	-	4,58,303	-	4,58,303	7,25,672	(11,83,975)	8,44,216
NABARD CBBO 2ND PHASE KANPUR DEHAT FPOs	1,43,269	-	-	-	-	-	-	-	6,76,304	-	6,76,304	7,23,672	(13,99,976)	12,56,707
NABARD CBBO 2ND PHASE BANDA FPOs	3,38,526	-	-	-	-	-	-	-	4,19,447	-	4,19,447	6,90,072	(11,09,519)	7,70,993
NABARD CBBO 2ND PHASE AURIYA FPOs	3,69,048	-	-	-	-	-	-	-	3,83,452	-	3,83,452	6,91,172	(10,74,624)	7,05,576
FF FICCI FLO (Training of Women Farmers)	-	-	1,29,810	-	-	-	1,29,810	-	42,909	-	42,909	90,000	(3,099)	3,099
ON Online Giving Foundation (BENEVITY CAUSES)	-	-	16,498	-	-	-	16,498	-	-	-	-	-	16,498	16,498
PW PWC India Foundation (SUMANGAL)	-	-	6,40,920	-	-	-	6,40,920	-	3,73,487	1,09,987	4,83,474	24,174	1,33,272	1,33,272
SA Saksham Bharti Foundation (DHANYA)	-	-	19,93,082	-	-	-	19,93,082	-	14,19,062	-	14,19,062	7,02,662	(1,28,642)	1,28,642
MI Ministry of Information and Broadcasting	-	-	2,68,519	-	-	-	2,68,519	-	4,119	2,64,400	2,68,519	-	-	-
OWN FUND - INDIAN	2,22,80,014	-	39,37,366	-	13,76,872	9,840	53,24,077	69,67,715	1,24,87,112	1,77,388	1,26,64,500	-	(3,72,708)	2,19,07,306
TOTAL (B)	6,69,21,465	1,04,47,542	2,98,87,901	-	47,66,483	7,05,894	3,53,60,278	69,67,715	4,33,59,535	3,64,215	4,37,23,750	69,67,715	(83,63,472)	4,81,10,451
NET BALANCE (B)	5,64,73,923	-	-	-	-	-	3,53,60,278	-	-	-	4,37,23,750	-	(83,63,472)	4,81,10,451
GRAND TOTAL (A+B)	7,64,74,118	1,54,76,965	3,51,24,580	-	48,78,977	7,05,894	4,07,09,451	69,67,715	5,10,02,778	3,64,215	5,13,66,993	69,67,715	(1,06,57,542)	5,03,39,611
TOTAL NET BALANCE (A+B)	-	6,09,97,153	-	-	-	-	4,07,09,451	-	-	-	5,13,66,993	-	(1,06,57,542)	5,03,39,611

1. The cost of services charged to Funding Agencies per Contra represents the added value of services rendered by the Shramik Bharti to the respective funding agencies and as agreed by them.
The same have been reversed in the Consolidated accounts, without having any financial effect.

Date: 10.09.2024
Place: KANPUR

As Per our Report of even date
For Sudhindra Jain & Company
Chartered Accountants
FRN: 0001614C

Gopal Krishna Shukla
Partner
M. No: 074101

for and on behalf of Board Members

(Signature)
Executive Council Members
(Signature)
Ganesh Pandey
Convener
Audited Financial Statements for the year ended March 31, 2024

SHRAMIK BHARTI

Amount in INR

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

NOTE 10: RESTRICTED AND UN-RESTRICTED FUND BALANCES

Name of Funding Agencies	Opening Balance as on April 01, 2023	Transfer From / (To) Statement of Income and Expenditure A/c	Closing Balance as on March 31, 2024
RESTRICTED FUND			
INDIAN FUND			
Social Re- Consultancy (Pvt) Ltd.	(84,057)	-	(84,057)
Reach Research Group Chennai	10,000	-	10,000
UP Bhumi Sudhar Nigam-2	(1,17,893)	-	(1,17,893)
UNICEF	(95,344)	-	(95,344)
Give India (82)	1,24,356	(1,20,614)	3,743
Give India (GI)	(379)	-	(379)
NABARD -1 & 2	205	-	205
Community Contribution Sewing Machine	(500)	-	(500)
Ideosync Media Combine	(61,315)	-	(61,315)
World Bank	(2,25,902)	-	(2,25,902)
NABARD SHPI PROJECT (NT)	(38,754)	-	(38,754)
NABARD FATEHPUR FPO PROJECT (NR)	(67,922)	64,920	(3,002)
NABARD SHIVRAJIPUR LEDP PROJECT (NL)	(2,57,188)	-	(2,57,188)
NABARD RASOOLABAD FSPF PROJECT (ND)	(5,58,195)	5,58,195	-
NABARD CHANDAULI FPO PROJECT (NB)	(2,42,583)	2,42,583	-
NABARD MAITHA LEDP (NM)	(1,53,192)	(2,68,421)	(4,21,613)
NABARD CAT (NC)	(2,500)	2,500	-
NABARD CBBO PROJECT 8 FPO	(17,63,281)	(12,65,447)	(30,28,728)
Break Through Trust	(1,085)	-	(1,085)
HDFC Bank- PUNJAB 16-17 (66)	(484)	-	(484)
HDFC Bank- PUNJAB 17-18 (69)	18,09,148	-	18,09,148
HDFC PUNJAB 2018-19 (81)	(17,86,587)	-	(17,86,587)
HDFC Bank - UP 16-17 (67)	(2,000)	-	(2,000)
HDFC Bank - UP 17-18 (70)	8,36,403	-	8,36,403
HDFC Bank UP 2018-19 (80)	3,70,934	-	3,70,934
HDFC Bank Amritsar I 2018-19(73)	(31,867)	-	(31,867)
HDFC Bank Amritsar II 2018-19 (86)	(1,94,237)	-	(1,94,237)
HDFC Bank Amritsar III 2019-20 (95)	8,37,683	-	8,37,683
HDFC Bank Amritsar (HD) IV 2020-21	(6,47,904)	-	(6,47,904)
HDFC Bank UP (91) 2019-20	(7,00,539)	-	(7,00,539)
HDFC Bank UP (99) 2020-21	(6,13,653)	-	(6,13,653)
HDFC Bank Punjab(FZR (92) 2019-20	2,12,277	-	2,12,277
HDFC Bank Punjab(FZR (98) 2020-21	(2,34,854)	-	(2,34,854)
World Bank Group (93) (2019-20)	5,43,539	-	5,43,539
COVID19 RELIEF FUND (2019-20)	3,304	-	3,304
SB Foundation (SUPPORT FOR RENEWABLE ENERGY)	10,00,000	-	10,00,000
CENTRE FOR MEDIA STUDIES (MAI KUCH BHI KAR SAKTI HOON)	(1,42,200)	-	(1,42,200)
Community Radio Station	(24,20,166)	4,90,920	(19,29,246)
S M Sehgal Foundation (85)	(85)	-	(85)
DUDA/SUDA	2,34,913	-	2,34,913
Margdarshak	(2,666)	-	(2,666)
INDIVIDUAL FUNDING- KHILTI KALIYAN (IN)	9,31,318	(54,367)	8,76,951
INDIVIDUAL FUNDING - POST PROJECT SUSTAINABILITY FUND (IF)	20,000	-	20,000
DST - SODIC LAND RECLAMATION WITH ZBNF (DS)	6,51,433	(8,47,361)	(1,95,928)
UP STATE AIDS CONTROL SOCIETY- TARGET INTERVENTION PROJECT (AC)	4,25,018	(4,24,718)	300
DASTKAR (DA)	52,000	-	52,000
THATHSTU PROMOTING KITCHEN GARDEN IN FAMILIES WITH COVID19 (TH)	23,579	-	23,579
LIC Housing Finance Ltd (LI)	14,24,273	(3,77,369)	10,46,904
AZIM PREM JI FOUNDATION - COVID RELIEF RATION KITS (AZ)	(185)	-	(185)
AZIM PREM JI FOUNDATION - PHILANTHROPY COVID VACCINATION DRIVE	(24)	-	(24)
NABARD CBBO 2ND PHASE FATEHPUR FPOs	2,57,125	(12,39,781)	(9,82,656)
NABARD CBBO 2ND PHASE BHADOI FPOs	27,789	(10,19,234)	(9,91,445)
NABARD CBBO 2ND PHASE KANNAUJ FPOs	3,39,759	(11,83,975)	(8,44,216)
NABARD CBBO 2ND PHASE KANPUR DEHAT FPOs	1,43,269	(13,99,976)	(12,56,707)
NABARD CBBO 2ND PHASE BANDA FPOs	3,38,526	(11,09,519)	(7,70,993)
NABARD CBBO 2ND PHASE AURIYA FPOs	3,69,048	(10,74,624)	(7,05,576)
FF FICCI FLO (Training of Women Farmers)	-	(3,099)	(3,099)
ON Online Giving Foundation (BENEVITY CAUSES)	-	16,498	16,498
PW PWC India Foundation (SUMANGAL)	-	1,33,272	1,33,272
SA Saksham Bharti Foundation (DHANYA)	-	(1,28,642)	(1,28,642)
Sub-Total (I)	5,38,358	(90,08,259)	(84,69,900)

[Handwritten signatures]

Audited Financial Statements for the year ended March 31, 2024

FOREIGN FUND			
HSBC Water Aid	1,17,295	-	1,17,295
Lighting by Solar	2,99,965	-	2,99,965
Rajiv Gandhi Charitable Trust	(3,45,698)	-	(3,45,698)
HELPAGE INTERNATIONAL	(1,31,203)	-	(1,31,203)
Global India	2,596	-	2,596
Give India	(4)	-	(4)
Karl Kubel Stiftung (KKS) - Germany	(97,388)	-	(97,388)
WATERAID	(83,127)	-	(83,127)
The Asia Foundation	(1,31,870)	-	(1,31,870)
World Wide Fund-WWF	(22,854)	-	(22,854)
Give 2 Asia	85	-	85
CBHI- Erasmus University-I	(17,14,213)	-	(17,14,213)
WWF-2	1,544	-	1,544
GIZC	9,463	-	9,463
GIZ	(23,000)	-	(23,000)
Sweing Machine	27,852	-	27,852
WA-film Show	(34,167)	-	(34,167)
SB-Helpage India	(6,20,416)	-	(6,20,416)
WA-ECOVAPOUR	(466)	-	(466)
JSCF (URBAN)	41,169	-	41,169
JSCF (RURAL)	(2,56,452)	-	(2,56,452)
THE ASIA FOUNDATION	3,45,161	-	3,45,161
77 VSO	1,423	-	1,423
71 Water Aid	14,10,230	-	14,10,230
76 Water Aid 2	(14,10,232)	-	(14,10,232)
Water Aid 78,89,and 90	(19,282)	-	(19,282)
Indian Development Service Chicago (ID)	2,00,367	(2,00,444)	(77)
Indian Development Service Chicago (Promotion of Smart Climate Farming Practices)(IP)	-	(1,94,352)	(1,94,352)
87 Give India	19,790	(19,790)	0.15
GIVE INDIA SIRAO (GV)	(2,393)	-	(2,393)
94 PFI (Main Kuchh Bhi Kar Sakti Hoon)	(2,598)	-	(2,598)
COVID 19 RELIEF FUND FOREIGN (97)	86,020	-	86,020
AMARC ASIA PACIFIC (AM)	7,214	(7,214)	-
AMARC ASIA PACIFIC (AA)	(1,03,000)	1,03,000	-
GIVE INDIA ORGANIC NUTRITION GARDEN PROJECT (GO)	(31,061)	-	(31,061)
INDIVIDUAL FUNDING KHILTI KALIYAN (IK)	2,79,489	1,64,775	4,44,264
Water.ORG (WO)	11,04,158	(11,04,158)	-
Canada Funds For Local Initiative (CFLI)	-	(2,63,453)	(2,63,453)
On Line Giving Foundtion (Benevity Causes) OG	-	39,497	39,497
United Nation Development Programme (UNDP) Madhyasth Darshan	-	(3,31,509)	(3,31,509)
Sub-Total (II)	(10,75,603)	(18,13,648)	(28,89,250)
RESTRICTED FUND (A) = (I)+(II)	(5,37,244)	(1,08,21,906)	(1,13,59,151)
UNRESTRICTED FUND			
SHRAMIK BHARTI- OWN FUND	2,78,78,847	(8,53,130)	2,70,25,717
CAPITAL FUND	3,36,55,553	10,17,495	3,46,73,048
TOTAL (B)	6,15,34,400	1,64,365	6,16,98,765
TOTAL (A+B)	6,09,97,156	(1,06,57,542)	5,03,39,614

As Per our Report of even date

For **Sudhindra Jain & Company**

Chartered Accountants
FRN: 0801614C

Gopal Krishna Shukla

Partner

M. No: 074101

Date: 10.09.2024

Place: KANPUR

for and on behalf of Board Members

Aush
Executive Council
Members

Ganesh
Ganesh Pandey
Convener

Ashu

SHRAMIK BHARTI

Notes to Audited Financial Statements for the year ended March 31, 2024

Note 8: Significant Accounting Policies and Notes to Accounts

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of preparation of financial statements:

- a. The financial statements have been prepared to comply in all material in respect with the accounting standards issues by the Institute of Chartered Accountants of India [ICAI]. The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accountings policies have been consistently applied by the society and except for the changes in accounting policy discussed more fully below, are consistent with those used in the previous year.

2. Use of estimates:

- a. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Revenue Recognition:

- a. The main income of the society is from Grant and Contribution from government agencies, corporate and various development institutions, from Indian as well foreign agencies. All the grants and contribution are recognized on cash basis and expenditure and liabilities are recognized on accrual basis. In case of program undertaken with the support of some government and other agencies, though the funds are in the nature of program execution charges under a contract, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.
- b. Interest income on fixed deposits with banks is recognized on the time proportion basis taking into the account, the amount outstanding and rate applicable.
- c. Interest income on bank saving balance is recognized as when it is received from the respective banks.
- d. Society has charged training and other mentoring services cost from various federation through discharge their duties from their employees, income is recognized when and only the services has been discharged.

4. Employees Welfare:

Society provides following benefits to their employees as per the terms of employment with them namely.

- a. **Provident fund:** The Society has discharge its liabilities along with the amount deducted from their employees, to the Regional Provident Fund Commissioner, under the Provident Fund Act, on a monthly basis.
- b. **Gratuity:** Society has provided liability towards gratuity funds to their employees through funds invested with Life Insurance Corporate (LIC) and provision has been made as per their actuarial valuation.
- c. **Staff Insurance:** Society provides medical insurance benefits to their employees through sum assured with the insurance companies.

SHRAMIK BHARTI

Notes to Audited Financial Statements for the year ended March 31, 2024

5. Fixed Assets:

- a. Fixed assets are stated at cost, after reducing opening accumulated depreciation.
- b. Fixed assets purchased are classified as per the nature of assets and record in the books from the date they are purchased and used for the objectives of the society.
- c. Assets received as in-kind donations are record at value provided by donor agencies or at market value as on the date of acquiring such assets.
- d. Depreciation has been charged on the assets at the following rates, which in the opinion of the Society would cover the normally expected period of useful life of each of the category of assets on written down value method.

Category of Assets	Rate %
Buildings on land belonging to the society	10
Furniture and Fixture	10
Electric & Electronics Equipment, Plant & machinery	15
Motor Vehicles	15
Computers, Software, peripherals and other allied equipment	40

6. Valuation of Investments :

All investments are held at cost and are valued at market price or cost, whichever is lower, except long term investments made out of Corpus and other specified Funds. Any diminution in value in respect of all investments, other than long term investments (which are held to maturity or pre maturity withdrawals), are provided in the accounts, while appreciation accounted for when realized.

7. Provision and Contingent Liabilities:

Society creates a provision where there is a present obligation as a result of past event that probably requires an outflow of resources and reliable estimate can be made of the amount of obligation. A disclosure of contingent liability is made, when there is a possible obligation or a present obligation that will probably not require outflow of resources or where reliable estimate of the obligation cannot be made.

B. NOTES TO ACCOUNTS:

1. Notes on Activities of the Society:

- a. The Society is engaged in social welfare activities providing relief to poor, particularly to poor women in the area of health, education and income generation activities in the rural area of the Uttar Pradesh.
- b. The financial statements includes separate set of books of accounts maintained for Indian funds, Foreign funds and Self Help Group support services rendered by the society through funded by their own corpus fund, grant and contribution from various agencies and institution.
- c. Self Help Group's (SHG) support services including attending group meetings, facilitation and mentoring support in keeping the group cohesiveness and facilitation of the financial services conducted by the Group members.

2. **Excess of Income over Expenditure amounting to Rs. (1,10,92,240)/-** (Previous year excess of Income over Expenditure Rs.(29,68,398)/- represents, amount spent towards the objective of the Society and also as per mandate of various donor agencies, which is fully funded or committed to be funded, by various donor agencies and institutions.

SHRAMIK BHARTI

Notes to Audited Financial Statements for the year ended March 31, 2024

3. **Auditors' Remuneration** includes Rs.77,880/- including applicable taxes as audit fee.
4. Corresponding figures of the previous year have been re-grouped / re-arranged wherever necessary to make them comparable with the figures of the current year figures.

As per our report of even date

For Sudhindra Jain & co.

Chartered Accountants

FRN: 0016146

Gopal Krishna Shukla

Partner

M. No: 074101

Date: Kanpur

Place: 10/09/2024



For and on behalf of Board
Members

Aush

Executive
Council
Members

Ganesh Pandey

Ganesh Pandey
Convener

Achle Saurabh