

13, (Basement), Community Centre East of Kailash, New Delhi-110 065 Phone : 011-46565253 kumarmittalco@gmail.com

Chartered Accountants

GSTIN: 07AAAFK6551G1ZG

## INDEPENDENT AUDITOR'S REPORT

To **Board of Trustees** iPartner India New Delhi

## Opinion

We have audited the accompanying Financial Statements of iPartner India which comprise the Balance Sheet as at 31st March 2023, the Income & Expenditure and Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- In case of the Balance Sheet, of the state of affairs of the Trust as at 31st a) March 2023;
- In case of the Income and Expenditure for the year ended on that date; b)
- In case of the Receipt and Payment Account for the year ended on that date; c)

## **Basis for Opinion**

NEW DELHI

EDACCO

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, 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.

## Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going 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.

Those charged with governance are responsible for overseeing the 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 scepticism 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 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

MITTA NEW DELH

based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust 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.

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.

## **Report on Other Legal and Regulatory Requirements**

Further to the comments in para's above, we 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 law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure and Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- In our opinion, the Balance Sheet, Income and Expenditure and Receipt and d) Payment Account comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

## For KUMAR MITTAL & Co.

Chartered Accountants FRN: 010500N



Amrish Gupta (Partner)

M. No. 090553 UDIN: 23090553BGRPTG4037

Place: New Delhi

Date: 11.10.2023

## IPARTNER INDIA BALANCE SHEET AS AT 31st MARCH 2023 CONSOLIDATED ACCOUNT

PARTICULARS	Schedule	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
LIABILITIES			
Corpus		1,000	1,000
Fixed Assets Fund (Contra)	1	2,68,856	3,00,455
Grants Account	2	16,05,876	90,77,388
Fund Balance	3	-	12,04,138
Reserves & Surplus	4	43,81,848	50,40,005
TOTAL		62,57,580	1,56,22,986
ASSETS			
Fixed Assets (Contra)	1	2,68,856	3,00,455
Current Assets, Loans and Advances Loans and Advances Cash and Bank Balances Less: Current Liabilities & Provisions	5 6 7	1,94,000 59,49,577 <b>61,43,577</b> 1,54,853 <b>59,88,724</b>	9,51,084 1,46,14,133 <b>1,55,65,217</b> 2,42,687 <b>1,53,22,530</b>
TOTAL		62,57,580	1,56,22,985

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

MITTA

NEW DELHI

ERED ACCO

+ CH

For KUMAR MITTAL & CO. Chartered Accountants FRN : 010500N

# skyupt

(Amrish Gupta) Partner M. No. 090553

Place: New Delhi Date : 11.10.2023 For iPARTNER INDIA



## IPARTNER INDIA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023 CONSOLIDATED ACCOUNT

Particulars	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
	SCHEDULE	AMOUNT (Rs.)	AMOUNT (Rs.)
INCOME			
Grants to the extent utilized	2	2,49,83,425	1,76,94,138
General donations		19,63,879	11,29,442
Other Income			8,70,850
Interest Income		2,45,310	1,82,846
Sale Proceeds of Fixed Assets		6,400	40,818
Profit on Sale of Fixed Assets			5,347
Total (A)		2,71,99,014	1,99,23,441
EXPENDITURE			
Sub Grants for Projects under Relief to Poor	2A	1,34,27,031	78,84,463
Program Expenses	2A	89,43,093	59,78,896
Program Staff Salaries	2A	34,28,555	25,95,025
Admin Staff Salaries	2A	11,38,967	8,60,400
Administrative Expenses	2A	8,35,701	8,11,463
Assets Acquisition	2A	83,824	2,74,790
Total (B)		2,78,57,171	1,84,05,037
Surplus/(Deficit) (A-B) Carried to Balance Sheet		(6,58,157)	15,18,404

For iPARTNER INDIA

(Trustees)

81

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

For KUMAR MITTAL & CO. Chartered Accountants

FRN: 010500N

(Amrish Gupta)

Partner M. No. 090553

skyup

AR MITTAL T\*CH NEW DELHI ERED ACCOV

Place: New Delhi

Date : 11.10.2023

### iPARTNER INDIA RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023 CONSOLIDATED ACCOUNT

PARTICULARS	SCHEDULE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
Opening Balances			
Cash in Hand			1 <del>-</del> 1
Cash at Bank		1,46,14,134	2,39,35,351
Sub. Total		1,46,14,134	2,39,35,351
Receipts			
Grants Received	2	1,73,69,149	1,61,77,848
General Donations		19,63,879	11,29,442
Other Income		7,83,765	1. <del></del>
Bank Interest Received		3,88,074	6,54,197
Sale of Fixed Assets		. 6,400	31,971
Security Deposits and Advance Received		<del>.</del> .	9,329
Sub. Total	ß	2,05,11,267	1,80,02,787
Total (A)		3,51,25,401	4,19,38,138
Payments			
Sub Grants for Projects under Relief to Poor	2B	1,34,14,225	78,84,463
Program Expenses	2B	90,64,589	1,28,99,728
Program Staff Salaries	2B	46,65,424	40,13,445
Admin Staff Salaries	2B	11,26,327	13,59,314
Administrative Expenses	2B	8,21,435	8,92,264
Purchase of Assets	2B	83,824	2,74,790
Total (B)		2,91,75,824	2,73,24,004
Closing Balances			
Closing Balances Cash in Hand			
Cash at Bank		50 40 577	-
		59,49,577	1,46,14,133
Sub. Total		59,49,577	1,46,14,134
TOTAL		3,51,25,401	4,19,38,138

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

For KUMAR MITTAL & CO. Chartered Accountants

FRN : 010500N

(Amrish Gupta) Partner M. No. 090553 NEW DELHI NEW DELHI RED ACCOUNT For iPARTNER INDIA

Place: New Delhi Date: 11.10.2023

					CON	IPARTNER INDIA CONSOLIDATED ACCOUNT	VDIA VCCOUNT				×		
SCHEDULE OF FIXED ASSETS	ED ASSETS											SCHE	SCHEDULE - 1
			Gross Block					Depreciation Block	on Block			Net B	Net Block
Particulars	Opening Boloppo Ap	Addit	Additions	Deletion	Gross Block	Depreciation	Depreciation	Less: Depreciation	Current Year	Depreciation	Sale of	WDV as at WDV as at	WDV as at
	At 01.04.2022	Upto 03.10.2022	After 03.10.2022	uuring me year	as on 31.03.2023	Rate	upto 31.03.2022			upto 31.03.2023	Fixed Assets		31.03.2022
Air Conditioners	23,175		•	•	23,175	15%	14,436	•	1,310	15,746	×.	7,429	8,739
Computer	3,99,720	E	60,024	25,490	4,34,254	40%	1,86,933	19,984	94,918	2,61,867	5,506	1,72,387	2,12,787
Furniture & Fixtures	48,210	1	,		48,210	10%	13,825	1	3,438	17,263	i	30,947	34,385
Office Equipment's	91,370	23,800	7	'	1,15,170	15%	46,826	•	10,251	57,077	1	58,093	44,544
Current Year	5,62,475	23,800	60,024	25,490	6,20,809		2,62,020	19,984	1,09,917	3,51,953	5,506	2,68,856	3,00,455
Previous Year	3,62,985	56,990	2,17,800	75,300	5,62,475		2,08,520	34,482	87,982	2,62,020	40,818	3,00,455	1,54,465

	GRANTS ACCOUNT						SCHED	SCHEDULE - 2
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Particulars	Opening Balance	Receipts during the year	Interest Earned	Utilization during the year	Utilisation out of Accumulated Funds	Net Utilisation for the year	Un-spent Balances
73.51,653         -         1,13,460         81,84,378         12,04,138         69,80,240           3.29,030         15,99,950         11,991         12,57,679         -         12,57,679           7,40,842         27,815         17,313         4,27,595         -         4,27,595           7,40,842         27,815         17,313         4,27,595         -         4,27,595           0         2,87,231         -         2,87,231         -         2,87,231           7,40,842         27,816         17,313         4,27,595         -         4,27,595           7         2,87,231         -         2,87,231         -         2,87,231           7         7,259         30,41,384         -         2,96,9,307         -         2,87,231           0         7,259         30,41,384         -         29,69,307         -         2,96,9,307         -           0         7,259         30,41,384         -         29,69,307         -         29,69,307         -         26,61,373           0         3,61,373         82,00,000         -         20,00,000         -         25,00,000         -         26,61,373         -           0         -	Foreign Account							
3.29,030         15,99,950         11,991         12,57,679         -         12,57,679         -         12,57,679         -         12,57,679         -         12,57,679         -         12,57,595         -         4,27,595         -         4,27,595         -         12,57,679         -         12,57,679         -         12,57,595         -         4,27,595         -         4,27,595         -         12,57,531         -         2,87,231         -         2,87,63,307         -         2,87,63,307         -         2,87,63,307         -         2,87,63,307         -         2,87,60,0000         - <td>iPartner India (UK)</td> <td>73,51,653</td> <td>2</td> <td>1,13,460</td> <td>81,84,378</td> <td>12,04,138</td> <td>69,80,240</td> <td>4,84,873</td>	iPartner India (UK)	73,51,653	2	1,13,460	81,84,378	12,04,138	69,80,240	4,84,873
7,40,842         27,815         17,313         4,27,595         -         4,27,595         -         4,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         1,27,595         -         2,87,231         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,9,307         -         2,96,0,0000         -	iPartner India (Canada)	3,29,030	15,99,950	11,991	12,57,679	1	12,57,679	6,83,292
2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,231         -         2,87,61,373         -         2,9,69,307         -         2,2,00,000         - </td <td>Give Foundation</td> <td>7,40,842</td> <td>27,815</td> <td>17,313</td> <td>4,27,595</td> <td>1</td> <td>4,27,595</td> <td>3,58,375</td>	Give Foundation	7,40,842	27,815	17,313	4,27,595	1	4,27,595	3,58,375
n         7,259         30,41,384         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,69,307         -         29,61,373         -         29,61,373         -         29,61,373         -         29,61,373         -         25,00,000         -         25,00,000         -         25,00,000         -         25,00,000         -         26,00,000         -         20,	Wantok Grant	2,87,231	•	,	2,87,231	1	2,87,231	
oundation         3,61,373         82,00,000         -         85,61,373         85,61,383         82,138	Human Capability Foundation	7,259	30,41,384	3	29,69,307		29,69,307	79,336
oundation         3,61,373         82,00,000         -         85,61,373         -         85,61,373         -         85,61,373         -         85,61,373         -         10,00,000         -         10,00,000         -         25,00,000         -         25,00,000         -         25,00,000         -         25,00,000         -         25,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         10,05,4138         2,49,83,425         1,05,4138         1,73,69,4138         4,71,351         2,64,90,000         87,95,862         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,76,94,138         1,78,94,138 </td <td>Local Account</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>	Local Account						•	
-         25,00,000         -         25,00,000         -         25,00,000           -         20,00,000         -         20,00,000         -         20,00,000           -         20,00,000         -         20,00,000         -         20,00,000           90,77,388         1,73,69,149         1,42,764         2,61,87,563         12,04,138         2,49,83,425           11A//         1,05,41,388         1,61,77,848         4,71,351         2,64,90,000         87,95,862         1,76,94,138	CSR Grants from GE CSR Foundation	3,61,373	82,00,000	а	85,61,373	-	85,61,373	
OII         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         -         20,00,000         87,95,862         1,76,94,138         -         -         20,00,000	CSR Grants from Max India Foundation		25,00,000		25,00,000	Ē	25,00,000	
90,77,388 1,73,69,149 1,42,764 2,61,87,563 12,04,138 2,49,83,425 0,11774/ 1,05,41,438 1,61,77,848 4,71,351 2,64,90,000 87,95,862 1,76,94,138	Bagri Foundation	-	20,00,000		20,00,000	,	20,00,000	
0 MITTAL 1.05,41,438 1,61,77,848 4,71,351 2,64,90,000 87,95,862 1,76,94,138	Current Year	90,77,388	1,73,69,149	1,42,764	2,61,87,563	12,04,138	2,49,83,425	16,05,876
	Previous Year	1,05,41,438	1,61,77,848	4,71,351	2,64,90,000	87,95,862	1,76,94,138	94,96,499

dia -11

> NEW DELHI WNX + CHP

SCHEDULE TO EXPENSES	2			CON	IPARTNER INDIA CONSOLIDATED ACCOUNT	VDIA				3					ŝ	SCHEDULE - 2A
Name of the projects \Totals	Prevention, Rescue, Retabilitation, Anti child Tafficking	Rakshan Project (FCRA)	Disaster Relief Project	Adopt . Village Project	Education and Livelihood	Livelihood Suj	Support Project	Disaster Relief and One Team Project	UAF Wantok Grant	Rakshan Project (Local)	Education Project	Women with Wheek	penses out of unds	Expenses out of General Funds	As at 31.01.2025	As at As at 31.03.2022 (Rs.)
Expense Heads / Source of Funds	Par	Partner India UK		Partner	India CA	Give Foundation	IPartner India UK	HCF Foundation		GE CSR Foundation	Max India Foundation	Bagri Foundation	FCRA)	(LOCAL)		
Sub Grants For Protects under Relief to Poor	10 Horee Sagement when		All the state of the second	-	and a little to the	· ·	-98	STATES AND ADDRESS OF	Barnachae an	66,87,031 66,87,031	22,50,000	19,00,000		25,90,000 25,90,000	1,34,27,031	78,84,463
Program Expension of the second s	7,17,989	36,28,778	States - States and	CONTRACTOR -	10,58,490	4,23,920	7,01,671	17,27,889	2,86,492		TO STREET	8,533	State of the second second	2,44,750	89,43,093	1,28,67,466 68,43,651
Coval Reliet work by Instituted India Scholarship and Education Support to Under Privileged Students		•			10,58,490	4,23,920	7,01,671	•	4			3	,	2,44,750	24,28,831	31,05,577
Relief to Poor - Livelihood Support	10	1°	ÿ	¢	-92	-	5	8	200	2		•		3	1 22 22 1	1,48,500
Capacity building of Youth on Gender and Leadership Provide counselling support to the girls and their families under the iPartner India projects to continue		4.50,000	. ,				•								4,50,000	
their education Capacity building of women and youth under lPartner India projects on developing kitchen gardens		2.70,000	0	9	3							1	3	ž	2,70,000	
and strategy development for starting community kitchens in villages Conduct baseline analysis on livelihood opportunities for youth and women and submit a document on a new livelihood opportunity for youth and women for it Patriner India's Ratishan project	0	4,50,000		ū	1		,	,	1	1	9	9	3		4,50,000	,
Capacity building on vision building for young girls and boys who are part of iPartmer India's exhibited in moments	1	2,70,000	8	Å				•	i.		r.	*	•	•	2,70,000	,
create integres with other organizations in Rajasthan to expose rural women to invelthood	1	1,80,000		C		0			0		•	4	•	•	1,80,000	83
upportunities Consultancy and Professional Services	2,06,600			0		101	,	85,000					3	•	2,91,600	
Gender Trainings, Film Screening and Community Events	•	67,058	•			•	'	81,340		63			•	•	1,48,398	82,989
Legal Aid and Counselling Econosition of Child Erlandly and Strenothenion of Bal Danchavate. SMC's and VI CDC's atc	, ,	95.838		• •				33,040		i G		•			95,838	1.34,177
Creating of Safe Spaces to Play for Children's		1,62,310		1	2	1		1							1,62,310	3,13,164
Education Resource Centre and Livelihood Centre Childron's Womman's Day Fuents and Health Centres		5,65,809				• •		. ,					• •		5,65,809	5,44,835 48,716
Capacity Building of Partner Organizations and their Staff	ł	20,555						1,62,411							1,82,966	1,76,170
Kitchen Gardens and Farming Related Activities Skill Trainings of Childran & Youth and Evrosure visits		93,380 83,199						3.25.053	1,72,140	•			• •		5,16,745	2,12,000
Gotary based community sharing model	•	1,20,000				t			•	•					1,20,000	•
Climate shala with youth Football Training and Tournament Cost		02,044	•	• •		•		10,41,045				•			10,41,045	4,12,720
KB Awards Eurodrateinon Communication and Bublichs Material	2,32,427	8 <b>1</b> 1	•	• •						•					2,32,427	
Program Travel, Frond & Incidental Expenses		3,69,265	•			•	,		5,859	1,44,581	•	8,533			5,28,238	6,16,467
roregn i raver, rooo & incaentai Expenses Less: Expenses out of Funds		2010/00/00 - 00 00	A State - State	at, table market	and a second second second	際設	143	THE REPORT OF THE PARTY OF THE		The STREET BEF	States and the states		000-00-00-000		100040	68,88,570
Net: Program Expenses Program Staff Salaries	7,17,989	36,28,778 23,55,710		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	10,58,490	4,23,920	7,01,671	17,27,889	2,86,492	1,44,581 10,64,983	•	8,533		2,44,750	<b>59,43,093</b> 46,32,693	59,78,896 39,35,273
Program Head Statistics	1	6,09,136		•	1,80,000	•		2,40,000		2,10,000						7,32,425
M and E Specialist satary Livelihood and Program Officer Salary		3,60,000	•	•						3,15,000						11,23,688
Program and Centre Coordinator Salary		2,61,167	•	• •			:	4,62,000	• •	• •						1,35,000
Viliage Mobilisers Salary	N	4,14,000	Tribeleo Sedi solo di	a state of the sta	**************************************	-	The second se	Anterestimation Stat	interfactory for her	780 C 3050272 24 4 14	1	-	400000000000000000000000000000000000000	and the second second	1.00	4,51,500
Less. Expenses ou or runs Net: Program Staff Salaries		11,51,572		Sold Shine and	1,80,000			10,32,000	1997 - 1997 - 1995 -	10,64,983	No.		1.10.0000 - 200	State of the second	1000	25,95,025
Admin Staff Salaries		3,50,100	-		-				The American Inc.	4,71,000	2,38,200	79,667	110-110-110	-	87 1	4,78,920
Accountant and Admin Assistant Cost	and the first of the first of	3,50,100	and the second second second	2001-0000-0000	Starting and a starting	10000000000000000000000000000000000000	and a station of the		Statistical States	4,71,000	1000	20110	a substation of a substation	in the constant of the		8,60,400
Less. Loterises out of aires Net: Admin Slaff Safaries		3,50,100	100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	anal spice-pric			· · · · · · · · · · · · · · · · · · ·	100 01 1		4,71,000	2,38,200	79,667	1000-0000-0000			8,60,400 8 90 587
Administrative Expenses Office Rent, Electricity, Repair and Maintenance	50,666			-		Harrison	10102001-01020-0102	1,05,410		39242		Carrier Contraction		- accion		1,63,092
Consultancy and Professional Services Tolonbrow Internet Software Michaelte and Committee Michaeltence	18 25A				4 588	•		- 6779	• •	12 647			6.54	9,000		2,52,800
releptions, internet, advance, weastic any computer manuements Visitors and Staff Welfare	55,392				-		1	-				3	ľ	6,000		24,651
Postage, Printing and Stationary Local Travel and Conveyance	3,923 92,249	16,136		•••	•••	• •		9,779		5,893			• •	4,341	36,470	1,16,303
Loss on Sale of Fixed Assets Book Charace	- PA				2 801	3.675		1 298				1 1	• •	12.583		8.002
Numericanages Marine Expense Autri Fordaneous Expense	18,651	1,220			11 800			11 800		30,530	11 800	11.800		5,500	55,901 88,500	50,813 88,500
Audur rees. Less: Expenses out of Funds	Station-second and state		ENGINE STORY	80040000000000000000000000000000000000		NEG KIT	NO-DESCRIPTION	Several and the second second	100,033	No.83	19325	1998		Standards and - the state		88,124
Net: Administrative Expenses Assets Acquisition	3,09,224	97,106 14,800	Al-market (1-2)		19,189	3,675		1,49,394 60,024		1,93,778	11,800	11,800	1.1	38,996	8,35,701	2,74,790
Purchase of Assets Gross Total	10,36,213		-	Contraction of the	12,57,679	4,27,595	7,01,571	10000	2,87,231	85,61,373	25,00,000	20,00,000	The state of the state	28,73,746		2,72,00,899
red to Funds A/c	10,36,213		254	1992 220 - 193	12,57,679	4,27,595	7,01,671	29,69,307	2,87,231	85,61,373	1 25,00,000	20,00,000	STORY OF	28,73,746		1,84,05,037
E-PERSONAL PARTY	3,98,217		5,92,375	5,16,350	13,11,550				389 ·	÷.	25,67,290	1.21.22.12.12.12.12.12.12.12.12.12.12.12	9,135	7,01,764		•
AN AN AN																
AFED ACCOUNT				22												
)																

SCHEDULE TO RECEIPT AND PAYMENT AIC		CONSOLI	IPARTNER INDIA CONSOLIDATED ACCOUNT	INT								SC	Schedule - 28
Name of the projects \ Totals	Prevention, Rescue, Rehabilitation, Anti child Trafficking	Rakshan Project (FCRA)	Education	Education and Livelihood Support Project	Support	Disaster Retief and One Dream Project	UAF Wantok Grant	Rakshan Project (Local)	Education Project	Women with Wheels	Expenses out of General Funds	As at 31.03.2023 (Rs.)	As at 31.03.2022 (Rs.)
Expense Heads I Source of Funds	iPartner India UK	dia UK	Partner	Give	Partner	HCF		GECSR	Max India	Bagri Coundation			
. • A MERICAN AND A MARKED AND A Sub Grante	-	1	India CA		VN BIDUI		101-101-101-	66,74.225	22.50,000	19.00,000	25.90,000	1.34,14,225	78,84,463
For Projects under Relief to Poor			•				-	66,74,225	22,50,000	19,00,000		1,34,14,225	
Program Cost when the mean ender the second structure of t	7,38,989	36,45,388	10,58,490	4,23,920	7,42,792	17,70,654	2,86,492	1,44,581	的原始的自己的自己的	8,533	50 L	90,64,589	1,28,99,728
Covid Relief Work by iPartner India	•	•		•		-							68,43,651
Scholarship and Education Support to Under Privileged Students		1	10,58,490	4,23,920	7,42,792		•	•			2,44,750	24,69,952	29,45,661
Relief to Poor - Livelihood Support Connects to indrine of Vends on Conder and Londorchie		1 80 000	,		•		, ,					1.80.000	1,03,000
capacity ourining or i out on center and ceaterainp Privite rounselline current in the rids and their families under the iDartner India minieds to continue their aduration		4 50,000										4,50,000	
Capacity building of women and youth under iPartner India projects on developing kitchen gardens and strategy development for tratifion community kitchens in villages		2,70,000										2,70,000	
Conduct baseline analysis on livelihood opportunities for youth and women and submit a document on a new livelihood opportunity for youth and women for iPartner India's Rakshan project	i	4,50,000										4,50,000	
Capacity building on vision building for young girls and boys who are part of iPartner India's scholarship program	•	2,70,000										2,70,000	•
Create linkages with other organizations in Raiasthan to expose rural women to livelihood opportunities	,	1,80,000										1,80,000	•
Consultancy and Professional Services	2,06,600	•				1,04,700						3,11,300	,
Gender Trainings, Film Screening and Community Events	3	67,058				86,680	1					1,53,738	1,07,104
Legal Aid and Counselling Community of Child Frankling of Standhoving of Bal Damhandin, SUCh and W. CDC's and		1 07 838	•	•		04'280						1 02 838	1 28 177
		000'20'1		e 3	3				8 9	5 1		1 67 660	3 AD BAD
Creating of Safe Spaces to Play for Children's Education Descurse Centre and Livelihood Centre	•	5 70 539		. 1								5.70.539	5.35.105
Evaluation resource or transmost versus Didicants Women's Day Fuerts and Health Carnes		1.89.320										1,89,320	48,716
Capacity Building of Partner Organizations and their Staff		20,555				1,62,411		3	3	10 M		1,82,966	1,76,170
Kitchen Gardens and Farming Related Activities		93,380		5 J.		1	1,72,140	•	×	T		2,65,520	2,11,000
Skill Trainings of Children & Youth and Exposure visits		86,199	1			3,25,053	1,08,493			•	1	5,19,745	2,12,000
Gotary based community sharing model	-	1,20,000			•				1		•	62 044	. .
Foothall Training and Tournament Cost		1				10.57.220			,		•	10.57.220	4,40,435
KB Awards	2,32,427	-			•				•		•	2,32,427	•
Fundraising, Communication and Publicity Material		1			•	•			9			2,24,030	
Program Travel, Food & Incidental Expenses	76.097	3,70,795			•	•	6C8'C	1,44,581	•	8,533		25,23,75	0,48,000
Foreign Iravel, Food & Incuenting Expenses Diefisiene Sociese Markin Unit, Treinion of Minmon					•							-	7.500
inidaug Samiday Naphai Unitzi ti aming Urivenien Beseline Shirda													1.77.000
Program Staff Salaries	el subscriptione-host	23,65,467	1,80,000	10.00 AD 10.00 AD 10.00		10,62,000	20125252	10,57,957	and a second second		の一般はなるのな	46,65,424	40,13,445
Program Head Salary	•	6,15,638	1,80,000	•	•	2,40,000	•	2,07,156	CONTRACTOR - CALOURI			12,42,794	7,20,381
M and E Specialist Salary		7,08,657			•	2,40,000		5,40,301	•		•	14,88,958	10,77,876
Livelihood and Program Officer Salary		3,60,000	-		•			3,10,500	9			7 52 457	11,68,588
Program and Centre Coordinator Salary		/91'19'2		•		4,92,000		8				101,00,100	
	•	1 20 005		•	i	non'ne						4 20 005	
ullage moonings: Salary Village moonings: Salary Admin: Steff Salarian	CONTRACTOR NOT THE REAL	3 50 100	240-11-2002/24442020	Second Indiana	Contraction of the second	100 00 00 00 00 00 00 00 00 00 00 00 00	10000000000000000000000000000000000000	4.71.000	2.28.728	76.499	States and a state of the	11.26.327	100
Organization Head Salary	•		•			-		1.12	2,28,728	76,499		3,05,227	
Accountant and Admin Assistant Cost		3,50,100		3	•	1		4,71,000	r	ŀ		8,21,100	8,54,894
Administrative Cost in some sind by the province and the solution of the province where the province of the pr	3,13,951	1,09,417	7,389	3,675		1,42,319	739	1,93,778 1 15 208	10,000		40,167	8,21,435 3 56 353	8,92,264 1 71 128
Unice Kent, Electincity, Kepair and Maintenance Proteutitancy and Divideational Services	000'00	11,330	•••			1, 10, 100				(a	000'6	000'6	2.34,600

1,12,646

1,06,211

943

.

12,647

.

9,779

i,

a

4,588

78,254

elephone, Internet, Software, Website and Computer Maintenance

Visitors and Staff Welfare Postage, Printing and Stationary Local Travel and Conveyance

Bank Charges Miscellaneous Expense Audit Fees Purchase of Assets Current Year Expenses Paid

 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·
 ·

89 - 2.801 18,651 1.200 - 2.801 9,000 14,800 - 1.800 9,000 14,800 - 1.800 10,61,940 64,85,172 12,45,879

2,801

16,647 a.

55,392 3,923 94,582 89 18,651

4

dia -1/2 Le 9



#### iPARTNER INDIA CONSOLIDATED ACCOUNT

#### FUND BALANCE

## SCHEDULE - 3

Particulars	Opening Balance	Fund Created during the year	Fund Utilised during the year	Ún-spent Fund Balance
Rakshan Project and Livelihood Fund	. 12,04,138	-	12,04,138	1 <u>-</u> 2
TOTAL	12,04,138	-	12,04,138	1999 - S. 1999 -
Previous Year	1,00,00,000		87,95,862	12,04,138

#### RESERVES AND SURPLUS

#### SCHEDULE - 4

Particulars	As at 31.03.2023	As at 31.03.2022
General Reserves		
Opening Balance	42,17,826	26,99,422
Surplus/(Deficit) during the year	(6,58,157)	15,18,404
Sub Total	35,59,669	42,17,826
Sustainability Fund		
Opening Balance	8,22,179	4,03,068
Addition during the year		4,19,111
Sub Total	8,22,179	8,22,179
TOTAL	43,81,848	50,40,005

## LOANS AND ADVANCES

#### Particulars As at 31.03.2023 As at 31.03.2022 Rent Security 34,000 34,000 TDS Recoverable 87,085 87,085 Recoverable Balance 7,84,415 -Prepaid Expenses 45,584 72,915 TOTAL 1,94,000 9,51,084

#### CASH & BANK BALANCES

Particulars	As at 31.03.2023	As at 31.03.2022
Cash in Hand-Local		-
Cash in Hand-FCRA		-
Cash at Bank-Local		
Axis Bank (xxxxxx9444)	62,236	27,721
Kotak Mahindra Bank (xxxxxx7501)	38,50,241	28,43,366
Kotak Mahindra Bank (xxxxxx7525)	3,65,706	16,25,082
Kotak Mahindra Bank (xxxxxx7600)	98,964	78,242
Cash at Bank-FCRA	5459-2005-4000	
SBI FCRA (xxxxxx8831)	2,891	12,74,865
Axis-Another FCRA (xxxxxx0835)	28,107	37,29,267
Kotak Sub-FCRA (xxxxxxx3253)	15,09,211	43,83,261
SCBL Sub-FCRA (xxxxxx7819)	32,221	6,52,329
TOTAL	59,49,577	1,46,14,133

## CURRENT LIABILITIES

NEW DELH

PED ACCO

Particulars	As at 31.03.2023	As at 31.03.2022
Audit Fees Payable	81,000	59,400
TDS Payable	60,418	62,695
Expenses Payable	13,435	1,08,092
Honorarium Payable	-	12,500
TOTAL	1,54,853	2,42,687

### SCHEDULE - 6

SCHEDULE - 7

## SCHEDULE - 5

## Schedule-8

## **IPARTNER INDIA, NEW DELHI**

## SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2023

## A. SIGNIFICANT ACCOUNTING POLICIES

- 1. The financial statements of the Trust have been prepared under the historical cost convention on the accrual basis of accounting and in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.
- 2. Donations/ Contributions are accounted for on receipt basis.
- 3. Grants given are accounted for as expenses and unutilized grants; if any are accounted as income in the year the same are received back. Over utilized Sub Grants if any are accounted for as payable.
- 4. Restricted Grants are accounted for as Income to the extent utilized.
- 5. Fixed Assets acquired are directly charged to expenses account and stated in the Balance Sheet through Fixed Assets Fund Account. However; to present a more realistic picture of value of assets appearing in the Balance Sheet, depreciation at the rates provided in the Income Tax Rule, 1962 is being reduced from the cost of fixed assets on the written down value method. Written down value of assets so arrived at is shown as both the assets & liability side of Balance Sheet.
- Provisions are recognized when the Trust has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation.
- 7. Fines/Penalties on account of non-deduction/late deduction of tax at sources or any other statutory compliance are accounted for in the year, they are raised/finally settled.





## B. NOTES TO ACCOUNTS

- 1. The Trust has obtained registration u/s 12A (a) of the Income Tax Act and also obtained approval for exemption of donations to it u/s 80G of the Income Tax Act, 1961 and under Foreign Contribution (Regulation) Act 2010. Thereafter 12A and 80G were renewed vide unique registration numbers AAATI7630QE20214 and AAATI7630QF20214 respectively on 31st May, 2021.
- 2. The organization has not made any provision for "Gratuity for employee as per the Valuation Method prescribed in Accounting Standards - 15 of the Institute of Chartered Accountants of India and "Leave Encashment Entitlement" as the same are not applicable as the trust have employees less than the prescribed number.
- 3. Receipt & Payment account of the trust has been prepared on the basis of sum actually paid as per amendment in Section 10 via Finance Bill, 2022.
- 4. Foreign currency in GBP is accounted as cash and cash equivalent at prevailing exchange rate after considering the gain or loss on the balance sheet date.
- 5. The Trust has discarded the Computer of Rs. 25,490 having WDV of Rs. 5,506 respectively at Rs. 6,400. The necessary adjustment entries have been passed in Fixed Assets and Fixed Assets Fund.
- 6. The trust continues to monitor the pandemic for any material change that may have significant impact on its activities or financial position.
- 7. Trust has utilized the whole amount of Rakshan Project & Livelihood Fund Rs. 12,04,138 in the current financial year.
- 8. Previous year figures have been regrouped and reclassified wherever considered necessary.

For KUMAR MITTAL & CO. Chartered Accountants FRN: 010500N

vskanp

(Amrish Gupta)
 Partner
 M.No. 090553

Place: New Delhi Date: 11.10.2023



**IPARTNER INDIA** 

For & On behalf of



(Trustees)