



**KUMAR MITTAL & CO.**

Chartered Accountants


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

GSTIN: 07AAAFK6551G1ZG

We have audited the accounts of **IPARTNER INDIA**, Office No. 402, Building No. D-35, D Block, Laxmi Nagar, East Delhi 110092 for the financial year ending 31<sup>st</sup> March 2023 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year 2022-23 was Rs. 1,00,39,723/-
- (ii) Foreign contribution of worth Rs. 46,69,149/- was received by the Trust during the financial year 2022-23.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 1,49,164/- was received by the Trust during the financial year 2022-23.
- (iv) The balance of unutilized foreign contribution with the Trust at the end of the financial year 2022-23 was Rs. 15,72,430/-
- (v) Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- (vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: New Delhi  
Date: 11.10.2023

  
Name : AMRISH GUPTA  
Membership No. : 090553  
Designation : Partner  
Firm Name : KUMAR MITTAL & CO.  
FRN : 010500N  
Address : 13, Basement,  
Community Centre,  
East of Kailash,  
New Delhi – 110065  
UDIN : 23090553BGRPTH9341



**iPARTNER INDIA**  
**BALANCE SHEET AS AT 31st MARCH 2023**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

PARTICULARS	Schedule	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<b><u>LIABILITIES</u></b>			
Fixed Assets Fund (Contra)	1	2,25,972	2,49,011
Grants Account	2	16,05,876	87,16,015
Fund Balance	3	-	12,04,138
Reserves & Surplus	4	20,107	13,707
<b>TOTAL</b>		<b>18,51,955</b>	<b>1,01,82,871</b>
<b><u>ASSETS</u></b>			
Fixed Assets (Contra)	1	2,25,972	2,49,011
Current Assets, Loans and Advances			
Loans and Advances	5	1,06,915	80,234
Cash and Bank Balances	6	15,72,430	1,00,39,722
		<b>16,79,345</b>	<b>1,01,19,956</b>
Less: Current Liabilities & Provisions	7	53,362	1,86,097
		<b>16,25,983</b>	<b>99,33,859</b>
<b>TOTAL</b>		<b>18,51,955</b>	<b>1,01,82,870</b>



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



For iPARTNER INDIA

   
(Trustees)



Place: New Delhi  
Date : 11.10.2023

**iPARTNER INDIA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

Particulars	SCHEDULE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<b>INCOME</b>			
Grants to the extent utilized	2	1,19,22,052	70,96,775
Sale Proceeds of Fixed Assets		6,400	22,135
<b>Total (A)</b>		<b>1,19,28,452</b>	<b>71,18,910</b>
<b>EXPENDITURE</b>			
Program Expenses	2A	85,45,229	54,99,790
Program Staff Salaries	2A	23,63,572	8,95,500
Admin Staff Salaries	2A	3,50,100	-
Administrative Expenses	2A	5,79,327	4,35,830
Assets Acquisition	2A	83,824	2,74,790
<b>Total (B)</b>		<b>1,19,22,052</b>	<b>71,05,910</b>
<b>Surplus/(Deficit) (A-B) Carried to Balance Sheet</b>		<b>6,400</b>	<b>13,000</b>

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



For iPARTNER INDIA



(Trustees)



Place: New Delhi

Date : 11.10.2023

**iPARTNER INDIA**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

PARTICULARS	SCHEDULE	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<b>Opening Balances</b>			
Cash in Hand		-	-
Cash at Bank		1,00,39,722	2,04,15,898
<b>Sub. Total</b>		<b>1,00,39,722</b>	<b>2,04,15,898</b>
<b>Receipts</b>			
Grants Received	2	46,69,149	49,68,871
Bank Interest Received		1,42,764	4,71,351
Sale of Fixed Assets		6,400	13,000
<b>Sub. Total</b>		<b>48,18,313</b>	<b>54,53,222</b>
<b>Total (A)</b>		<b>1,48,58,035</b>	<b>2,58,69,120</b>
<b>Payments</b>			
Program Expenses	2B	86,66,725	1,22,36,122
Program Staff Salaries	2B	36,07,467	23,23,704
Admin Staff Salaries	2B	3,50,100	5,04,420
Administrative Expenses	2B	5,77,490	4,90,361
Purchase of Assets	2B	83,824	2,74,790
<b>Total (B)</b>		<b>1,32,85,606</b>	<b>1,58,29,397</b>
<b>Closing Balance (A-B)</b>		15,72,430	1,00,39,723
<b>Closing Balances</b>			
Cash in Hand		-	-
Cash at Bank		15,72,430	1,00,39,722
<b>TOTAL</b>		<b>15,72,430</b>	<b>1,00,39,722</b>

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



**For iPARTNER INDIA**



(Trustees)



Place: New Delhi

Date: 11.10.2023

**iPARTNER INDIA**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

<b>SCHEDULE OF FIXED ASSETS</b>												<b>SCHEDULE - 1</b>	
Particulars	Gross Block					Depreciation Block					Sale of Fixed Assets	Net Block	
	Opening Balance As At 01.04.2022	Additions		Deletion during the year	Gross Block as on 31.03.2023	Depreciation Rate	Depreciation upto 01.04.2022	Less: Depreciation on deletion	Current Year Depreciation	Depreciation upto 31.03.2023		WDV as at 31.03.2023	WDV as at 31.03.2022
		Upto 03.10.2022	After 03.10.2022										
Computer	3,25,980	-	60,024	25,490	3,60,514	40%	1,18,052	19,984	92,974	1,91,042	5,506	1,69,472	2,07,928
Furniture & Fixtures	31,010	-	-	-	31,010	10%	4,028		2,698	6,726		24,284	26,982
Office Equipment's	23,708	23,800	-	-	47,508	15%	9,607		5,685	15,292		32,216	14,101
<b>Total</b>	<b>3,80,698</b>	<b>23,800</b>	<b>60,024</b>	<b>25,490</b>	<b>4,39,032</b>		<b>1,31,687</b>	<b>19,984</b>	<b>1,01,357</b>	<b>2,13,060</b>	<b>5,506</b>	<b>2,25,972</b>	<b>2,49,011</b>
Previous Year	1,40,308	56,990	2,17,800	34,400	3,80,698		66,947	12,265	77,005	1,31,687	22,135	2,49,011	1,01,033

<b>GRANTS ACCOUNT</b>								<b>SCHEDULE - 2</b>
Particulars	Opening Balance	Receipts during the year	Bank Interest during the year	Utilization during the year	Utilisation out of Accumulated Funds	Net Utilisation for the year	Un-spent Balances	
iPartner India (UK)	73,51,653	-	1,13,460	81,84,378	12,04,138	69,80,240	4,84,873	
iPartner India (Canada)	3,29,030	15,99,950	11,991	12,57,679	-	12,57,679	6,83,292	
Give Foundation	7,40,842	27,815	17,313	4,27,595	-	4,27,595	3,58,375	
Wantok Grant	2,87,231	-	-	2,87,231	-	2,87,231	-	
Human Capability Foundation	7,259	30,41,384	-	29,69,307	-	29,69,307	79,336	
<b>Total</b>	<b>87,16,015</b>	<b>46,69,149</b>	<b>1,42,764</b>	<b>1,31,26,190</b>	<b>12,04,138</b>	<b>1,19,22,052</b>	<b>16,05,876</b>	
Previous Year	1,03,72,568	49,68,871	4,71,351	1,58,92,637	87,95,862	70,96,775	87,16,015	



**iPARTNER INDIA  
FOREIGN CONTRIBUTIONS ACCOUNT**

SCHEDULE TO INCOME AND EXPENSES A/C

SCHEDULE - 2A

Name of the projects \ Totals	Prevention, Rescue, Rehabilitation, Anti child Trafficking Project	Rakshan Project	Disaster Relief Project	Adopt a Village Project	Education and Livelihood Support Project			Disaster Relief and One Team One Dream Project	UAF Wantok Grant	FCRA GENERAL	As at 31.03.2023 (Rs.)	As at 31.03.2022 (Rs.)
					iPartner India UK	iPartner India CA	Give Foundation					
<b>Expense Heads \ Source of Funds</b>	iPartner India UK			iPartner India CA			Give Foundation	iPartner India UK	HCF Foundation			
<b>Gross: Program Expenses</b>	7,17,989	36,28,778	-	-	10,58,490	4,23,920	7,01,671	17,27,889	2,86,492	-	85,45,229	1,23,88,360
Covid Relief Work by iPartner India	-	-	-	-	-	-	-	-	-	-	-	67,83,818
Scholarship and Education Support to Under Privileged Students	-	-	-	-	10,58,490	4,23,920	7,01,671	-	-	-	21,84,081	28,33,037
Relief to Poor - Livelihood Support	-	-	-	-	-	-	-	-	-	-	-	1,48,500
Capacity building of Youth on Gender and Leadership	-	1,80,000	-	-	-	-	-	-	-	-	1,80,000	-
Provide counselling support to the girls and their families under the iPartner India projects to continue their education	-	4,50,000	-	-	-	-	-	-	-	-	4,50,000	-
Capacity building of women and youth under iPartner India projects on developing kitchen gardens and strategy development for starting 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	-	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 Rajasthan to expose rural women to livelihood opportunities	-	1,80,000	-	-	-	-	-	-	-	-	1,80,000	-
Consultancy and Professional Services	2,06,600	-	-	-	-	-	-	85,000	-	-	2,91,600	-
Gender Trainings, Film Screening and Community Events	-	67,058	-	-	-	-	-	81,340	-	-	1,48,398	82,989
Legal Aid and Counselling	-	-	-	-	-	-	-	33,040	-	-	33,040	17,500
Formation of Child Friendly and Strengthening of Bal Panchayats, SMC's and VLCPC's etc.	-	95,838	-	-	-	-	-	-	-	-	95,838	1,34,177
Creating of Safe Spaces to Play for Children's	-	1,62,310	-	-	-	-	-	-	-	-	1,62,310	3,13,164
Education Resource Centre and Livelihood Centre	-	5,65,809	-	-	-	-	-	-	-	-	5,65,809	5,44,835
Children's, Women's Day Events and Health Camps	-	1,89,320	-	-	-	-	-	-	-	-	1,89,320	48,716
Capacity Building of Partner Organizations and their Staff	-	20,555	-	-	-	-	-	1,62,411	-	-	1,82,966	1,76,170
Kitchen Gardens and Farming Related Activities	-	93,380	-	-	-	-	-	-	1,72,140	-	2,65,520	2,11,000
Skill Trainings of Children & Youth and Exposure visits	-	83,199	-	-	-	-	-	3,25,053	1,08,493	-	5,16,745	2,12,000
Gotary based community sharing model	-	1,20,000	-	-	-	-	-	-	-	-	1,20,000	-
Climate shala with youth	-	62,044	-	-	-	-	-	-	-	-	62,044	-
Football Training and Tournament Cost	-	-	-	-	-	-	-	10,41,045	-	-	10,41,045	4,12,720
KB Awards	2,32,427	-	-	-	-	-	-	-	-	-	2,32,427	-
Fundraising, Communication and Publicity Material	2,03,030	-	-	-	-	-	-	-	-	-	2,03,030	-
Program Travel, Food & Incidental Expenses	-	3,69,265	-	-	-	-	-	-	5,859	-	3,75,124	4,69,734
Foreign Travel, Food & Incidental Expenses	75,932	-	-	-	-	-	-	-	-	-	75,932	-
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	68,88,570
<b>Net: Program Expenses</b>	7,17,989	36,28,778	-	-	10,58,490	4,23,920	7,01,671	17,27,889	2,86,492	-	85,45,229	54,99,790
<b>Gross: Program Staff Salaries</b>	-	23,55,710	-	-	1,80,000	-	-	10,32,000	-	-	35,67,710	22,35,748
Program Head Salary	-	6,09,136	-	-	1,80,000	-	-	2,40,000	-	-	10,29,136	7,32,425
M and E Specialist Salary	-	7,11,407	-	-	-	-	-	2,40,000	-	-	9,51,407	-
Livelihood and Program Officer Salary	-	3,60,000	-	-	-	-	-	-	-	-	3,60,000	5,11,823
Program and Centre Coordinator Salary	-	2,61,167	-	-	-	-	-	4,62,000	-	-	7,23,167	4,05,000
Communication Person Salary	-	-	-	-	-	-	-	90,000	-	-	90,000	1,35,000
Village Mobilisers Salary	-	4,14,000	-	-	-	-	-	-	-	-	4,14,000	4,51,500
<b>Less: Expenses out of Funds</b>	-	12,04,138	-	-	-	-	-	-	-	-	12,04,138	13,40,248
<b>Net: Program Staff Salaries</b>	-	11,51,572	-	-	1,80,000	-	-	10,32,000	-	-	23,63,572	8,95,500
<b>Gross: Admin Staff Salaries</b>	-	3,50,100	-	-	-	-	-	-	-	-	3,50,100	4,78,920
Accountant and Admin Assistant Cost	-	3,50,100	-	-	-	-	-	-	-	-	3,50,100	4,78,920
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	4,78,920
<b>Net: Admin Staff Salaries</b>	-	3,50,100	-	-	-	-	-	-	-	-	3,50,100	-
<b>Gross: Administrative Expenses</b>	3,09,224	97,106	-	-	19,189	3,675	-	1,49,394	739	-	5,79,327	5,23,954
Office Rent, Electricity, Repair and Maintenance	60,666	67,950	-	-	-	-	-	1,05,410	-	-	2,34,026	71,894
Consultancy and Professional Services	-	-	-	-	-	-	-	-	-	-	-	2,25,660
Telephone, Internet, Software, Website and Computer Maintenance	78,254	-	-	-	4,588	-	-	9,779	-	-	92,621	9,500
Visitors and Staff Welfare	55,392	-	-	-	-	-	-	-	-	-	55,392	24,651
Postage, Printing and Stationary	3,923	16,136	-	-	-	-	-	9,779	739	-	30,577	92,079
Local Travel and Conveyance	92,249	-	-	-	-	-	-	11,328	-	-	1,03,577	18,286
Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	9,135
Bank Charges	89	-	-	-	2,801	3,675	-	1,298	-	-	7,863	4,675
Miscellaneous Expense	18,651	1,220	-	-	-	-	-	-	-	-	19,871	20,874
Audit Fees	-	11,800	-	-	11,800	-	-	11,800	-	-	35,400	47,200
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	88,124
<b>Net: Administrative Expenses</b>	3,09,224	97,106	-	-	19,189	3,675	-	1,49,394	739	-	5,79,327	4,35,830
<b>Gross: Assets Acquisition</b>	9,000	14,800	-	-	-	-	-	60,024	-	-	83,824	2,74,790
Purchase of Assets	9,000	14,800	-	-	-	-	-	60,024	-	-	83,824	2,74,790
<b>Gross Total</b>	10,36,213	64,46,494	-	-	12,57,679	4,27,595	7,01,671	29,69,307	2,87,231	-	1,31,26,190	1,59,01,772
<b>Less: Transferred to Funds A/c</b>	-	12,04,138	-	-	-	-	-	-	-	-	12,04,138	87,95,862
<b>Net Total</b>	10,36,213	52,42,356	-	-	12,57,679	4,27,595	7,01,671	29,69,307	2,87,231	-	1,19,22,052	71,05,910
<b>Previous Year</b>	3,98,217	-	5,92,375	5,16,350	13,11,550	4,20,130	11,42,600	26,28,679	86,874	9,135	71,05,910	-

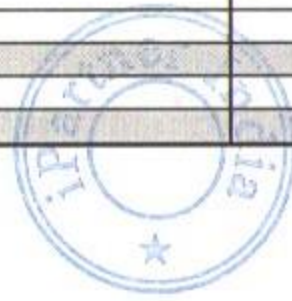


**iPARTNER INDIA  
FOREIGN CONTRIBUTIONS ACCOUNT**

**SCHEDULE TO RECEIPT AND PAYMENT A/C**

**SCHEDULE - 2B**

Name of the projects \ Totals	Prevention, Rescue, Rehabilitation, Anti child Trafficking Project	Rakshan Project	Education and Livelihood Support Project			Disaster Relief and One Team One Dream Project	UAF Wantok Grant	As at 31.03.2023 (Rs.)	As at 31.03.2022 (Rs.)
			iPartner India UK	iPartner India CA	Give Foundation				
<b>Program Expenses</b>	7,38,989	36,45,388	10,58,490	4,23,920	7,42,792	17,70,654	2,86,492	86,66,725	1,22,36,122
Covid Relief Work by iPartner India	-	-	-	-	-	-	-	-	67,83,818
Scholarship and Education Support to Under Privileged Students	-	-	10,58,490	4,23,920	7,42,792	-	-	22,25,202	26,73,121
Relief to Poor - Livelihood Support	-	-	-	-	-	-	-	-	1,53,000
Capacity building of Youth on Gender and Leadership	-	1,80,000	-	-	-	1,04,700	-	2,84,700	8,063
Provide counselling support to the girls and their families under the iPartner India projects to continue their education	-	4,50,000	-	-	-	-	-	4,50,000	-
Capacity building of women and youth under iPartner India projects on developing kitchen gardens and strategy development for starting 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	-	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 Rajasthan to expose rural women to livelihood opportunities	-	1,80,000	-	-	-	-	-	1,80,000	-
<b>Consultancy and Professional Services</b>	2,06,600	-	-	-	-	-	-	2,06,600	-
Gender Trainings, Film Screening and Community Events	-	67,058	-	-	-	86,680	-	1,53,738	1,07,104
Legal Aid and Counselling	-	-	-	-	-	34,590	-	34,590	17,500
Formation of Child Friendly and Strengthening of Bal Panchayats, SMC's and VLCPC's etc.	-	1,02,838	-	-	-	-	-	1,02,838	1,28,177
Creating of Safe Spaces to Play for Children's	-	1,62,660	-	-	-	-	-	1,62,660	3,40,640
Education Resource Centre and Livelihood Centre	-	5,70,539	-	-	-	-	-	5,70,539	5,35,105
Children's, Women's Day Events and Health Camps	-	1,89,320	-	-	-	-	-	1,89,320	48,716
Capacity Building of Partner Organizations and their Staff	-	20,555	-	-	-	1,62,411	-	1,82,966	1,76,170
Kitchen Gardens and Farming Related Activities	-	93,380	-	-	-	-	1,72,140	2,65,520	2,11,000
Skill Trainings of Children & Youth and Exposure visits	-	86,199	-	-	-	3,25,053	1,08,493	5,19,745	2,12,000
Gotary based community sharing model	-	1,20,000	-	-	-	-	-	1,20,000	-
Climate shala with youth	-	62,044	-	-	-	-	-	62,044	-
Football Training and Tournament Cost	-	-	-	-	-	10,57,220	-	10,57,220	4,40,435
KB Awards	2,32,427	-	-	-	-	-	-	2,32,427	-
Fundraising, Communication and Publicity Material	2,24,030	-	-	-	-	-	-	2,24,030	-
Program Travel, Food & Incidental Expenses	-	3,70,795	-	-	-	-	5,859	3,76,654	4,01,273
Foreign Travel, Food & Incidental Expenses	75,932	-	-	-	-	-	-	75,932	-
<b>Program Staff Salaries</b>	-	23,65,467	1,80,000	-	-	10,62,000	-	36,07,467	23,23,704
Program Head Salary	-	6,15,638	1,80,000	-	-	2,40,000	-	10,35,638	7,20,381
M and E Specialist Salary	-	7,08,657	-	-	-	2,40,000	-	9,48,657	-
Livelihood and Program Officer Salary	-	3,60,000	-	-	-	-	-	3,60,000	5,56,823
Program and Centre Coordinator Salary	-	2,61,167	-	-	-	4,92,000	-	7,53,167	4,35,000
Communication Person Salary	-	-	-	-	-	90,000	-	90,000	1,33,500
Village Mobilisers Salary	-	4,20,005	-	-	-	-	-	4,20,005	4,78,000
<b>Admin Staff Salaries</b>	-	3,50,100	-	-	-	-	-	3,50,100	5,04,420
Accountant and Admin Assistant Cost	-	3,50,100	-	-	-	-	-	3,50,100	5,04,420
<b>Administrative Expenses</b>	3,13,951	1,09,417	7,389	3,675	-	1,42,319	739	5,77,490	4,90,361
Office Rent, Electricity, Repair and Maintenance	63,060	67,950	-	-	-	1,10,135	-	2,41,145	79,930
Consultancy and Professional Services	-	-	-	-	-	-	-	-	2,07,460
Telephone, Internet, Software, Website and Computer Maintenance	78,254	-	4,588	-	-	9,779	-	92,621	9,151
Visitors and Staff Welfare	55,392	-	-	-	-	-	-	55,392	24,651
Postage, Printing and Stationary	3,923	16,647	-	-	-	9,779	739	31,088	92,268
Local Travel and Conveyance	94,582	-	-	-	-	11,328	-	1,05,910	15,953
Bank Charges	89	-	2,801	3,675	-	1,298	-	7,863	4,674
Miscellaneous Expense	18,651	1,220	-	-	-	-	-	19,871	20,874
Audit Fees	-	23,600	-	-	-	-	-	23,600	35,400
<b>Assets Acquisition</b>	9,000	14,800	-	-	-	60,024	-	83,824	2,74,790
Purchase of Assets	9,000	14,800	-	-	-	60,024	-	83,824	2,74,790
<b>Total</b>	<b>10,61,940</b>	<b>64,85,172</b>	<b>12,45,879</b>	<b>4,27,595</b>	<b>7,42,792</b>	<b>30,34,997</b>	<b>2,87,231</b>	<b>1,32,85,606</b>	<b>1,58,29,397</b>



**iPARTNER INDIA**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

**FUND BALANCE**

**SCHEDULE - 3**

Particulars	Opening Balance	Fund Created during the year	Fund Utilised during the year	Un-spent Fund Balance
Rakshan Project and Livelihood Fund	12,04,138	-	12,04,138	-
<b>TOTAL</b>	<b>12,04,138</b>	<b>-</b>	<b>12,04,138</b>	<b>-</b>
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
Opening Balance	13,707	707
Addition during the year	6,400	13,000
<b>TOTAL</b>	<b>20,107</b>	<b>13,707</b>

**LOANS AND ADVANCES**

**SCHEDULE - 5**

Particulars	As at 31.03.2023	As at 31.03.2022
Rent Security	34,000	34,000
Recoverable Balance	-	650
Prepaid Expenses	72,915	45,584
<b>TOTAL</b>	<b>1,06,915</b>	<b>80,234</b>

**CASH & BANK BALANCES**

**SCHEDULE - 6**

Particulars	As at 31.03.2023	As at 31.03.2022
Cash in Hand	-	-
<b>Cash at Bank</b>		
SBI FCRA (xxxxxxx8831)	2,891	12,74,865
Axis Another FCRA (xxxxxxx0835)	28,107	37,29,267
Kotak Sub-FCRA (xxxxxxx3253)	15,09,211	43,83,261
SCBL Sub-FCRA (xxxxxxx7819)	32,221	6,52,329
<b>TOTAL</b>	<b>15,72,430</b>	<b>1,00,39,722</b>

**CURRENT LIABILITIES**

**SCHEDULE - 7**

Particulars	As at 31.03.2023	As at 31.03.2022
Audit Fees Payable	32,400	21,600
TDS Payable	20,962	43,905
Expenses Payable	-	1,08,092
Honorarium Payable	-	12,500
<b>TOTAL</b>	<b>53,362</b>	<b>1,86,097</b>





**iPARTNER INDIA, NEW DELHI**  
**SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART**  
**OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2022**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

**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 (except otherwise stated) 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. Grants/Donations are accounted for on receipt basis.
3. 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.

**B. NOTES TO ACCOUNTS**

1. The Trust has obtained regular registration under Foreign Contribution (Regulation) Act 2010 (FCRA) during the year 2017-18 and has further filed for renewal and permission awaited.
2. The reporting under FCRA has been done on Receipts and Payment Basis, however, the Trust has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011.
3. a. The Trust has sold 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.  
  
b. The trust has acquired Computers of Rs.60,024 and Office Equipment's of Rs. 23,800 during the year
4. The administrative expenses are within 20% of the receipts during the financial year.



5. Trust has utilized the whole amount of Rakshan Project & Livelihood Fund Rs. 12,04,138 in the current financial year.
6. Previous year figures have been regrouped and reclassified wherever considered necessary.

For KUMAR MITTAL & CO.


Chartered Accountants

FRN: 010500N

  
(Amrish Gupta)  
Partner  
M.No. 090553



For & On behalf of  
iPARTNER INDIA

  
(Trustees)



Place: New Delhi  
Date: 11.10.2023