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

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 2024, 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:

- a) In case of the Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March 2024;
- b) In case of the Income and Expenditure for the year ended on that date;
- c) In case of the Receipt and Payment Account for the year ended on that date;

#### **Basis for Opinion**

NEW DELH

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

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.
- d) In our opinion, the Balance Sheet, Income and Expenditure and Receipt and Payment Account comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

NEW DELH

For KUMAR MITTAL & Co.

Chartered Accountants

Stempl

FRN: 010500N

Amrish Gupta

(Partner)

M. No. 090553

UDIN: 24090563 BKG TXC 3111

Place: New Delhi Date: 2 4 SEP 2024

# iPARTNER INDIA BALANCE SHEET AS AT 31st MARCH 2024 CONSOLIDATED ACCOUNT

PARTICULARS	Schedule	AS AT 31.03.24 AMOUNT (Rs.)	AS AT 31.03.23 AMOUNT (Rs.)
<u>LIABILITIES</u>			
Corpus		1,000	1,000
Fixed Assets Fund (Contra)	1	4,72,752	2,68,856
Grants Account	2	23,57,618	16,05,876
Reserves & Surplus	4	70,26,714	43,81,849
TOTAL		98,58,084	62,57,580
<u>ASSETS</u>			
Fixed Assets (Contra)	1	4,72,752	2,68,856
Current Assets, Loans and Advances Loans and Advances Cash and Bank Balances Less: Current Liabilities & Provisions	5 6 7	12,06,221 1,11,08,399 <b>1,23,14,620</b> 29,29,288 <b>93,85,332</b>	1,94,000 59,49,577 <b>61,43,577</b> 1,54,853 <b>59,88,724</b>
TOTAL		98,58,084	62,57,580

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

R MITTA

NEW DELHI

For KUMAR MITTAL & CO.

Chartered Accountants FRN: 010500N

Sperype

(Amrish Gupta ) Partner M. No. 090553

Place: New Delhi Date: 2 4 SEP 2024 For iPARTNER INDIA

(Trustees)

## IPARTNER INDIA INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024 CONSOLIDATED ACCOUNT

Particulars	SCHEDIII E	AS AT 31.03.24	AS AT 31.03.23
ratuculars	SCHEDULE	AMOUNT (Rs.)	AMOUNT (Rs.)
INCOME		5	
Foreign Grants to the extent utilized	2	2,14,19,185	1,19,22,052
CSR Grants to the extent utilized	2 2 2	95,01,178	1,30,61,373
Government Grants to the extent utilized	2	2,98,166	
General donations	ures.	31,33,506	19,63,879
Interest Income		2,15,763	2,45,310
Sale Proceeds of Fixed Assets		7,428	5,506
Profit on Sale of Fixed Assets		72	894
Total (A)		3,45,75,298	2,71,99,014
EXPENDITURE			
Sub Grants for Projects under Relief to Poor	2A	44,06,100	1,34,27,031
Program Expenses	2A	1,53,93,534	89,43,093
Program Staff Salaries	2A	86,83,121	34,28,555
Admin Staff Salaries	2A	9,52,800	11,38,967
Administrative Expenses	2A	21,53,382	8,35,701
Assets Acquisition	2A	3,41,495	83,824
Total (B)		3,19,30,432	2,78,57,171
Surplus/(Deficit) (A-B) Carried to Balance Sheet		26,44,866	(6,58,157

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

For iPARTNER INDIA

(Trustees)

Place: New Delhi Date: 2 4 SEP 2024

## IPARTNER INDIA RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024 CONSOLIDATED ACCOUNT

PARTICULARS	SCHEDULE	AS AT 31.03.24 AMOUNT (Rs.)	AS AT 31.03.23 AMOUNT (Rs.)
		AMOUNT (KS.)	AMOUNT (RS.)
Opening Balances			
Cash at Bank		59,49,577	1,46,14,134
Sub. Total		59,49,577	1,46,14,134
Receipts			
Foreign Grants	2	2,07,47,544	46,69,149
CSR Grants	2	1,00,00,000	1,27,00,000
Government Grants	2	2,50,000	3 - C - Excellencesco
General Donations		31,33,506	19,63,879
Other Income		-	7,83,765
Bank Interest Received		2,48,584	3,88,074
Sale of Fixed Assets		7,500	6,400
Sub. Total		3,43,87,134	2,05,11,267
Total (A)		4,03,36,711	3,51,25,401
Payments			
Sub Grants for Projects under Relief to Poor	2B	44,18,906	1,34,14,225.0
Program Expenses	2B	1,37,38,126	90,64,589.0
Program Staff Salaries	2B	77,73,964	46,65,424.0
Admin Staff Salaries	2B	8,53,750	11,26,327.0
Administrative Expenses	2B	21,12,431	8,21,434.7
Purchase of Assets	2B	3,31,135	83,824.0
Total (B)		2,92,28,312	2,91,75,824
Closing Polonese			
Closing Balances		4 44 00 000	FO 10
Cash at Bank		1,11,08,399	59,49,577
Sub. Total		1,11,08,399	59,49,577
TOTAL		4,03,36,711	3,51,25,401

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

NEW DELHI

For KUMAR MITTAL & CO.

Chartered Accountants FRN: 010500N

Megupo

(Amrish Gupta ) Partner M. No. 090553 For iPARTNER INDIA

(Trustees)

Place: New Delhi Date: 2 4 SEP 2024

Particulars Partic						1						
9 As 55 54 55				CONSOLIDA	CONSOLIDATED ACCOUNT	LNI						
9 As 75 54									NA CALIFORNIA DE LA CAL		SCH	SCHEDULE - 1
Opening Balance As At 23,175 4,34,254		Gross Block				Deprec	Depreciation Block	000		Sale of	Net Block	lock
Balance As At 23,175 4,34,254	Add	Additions	Deletion	Gross Block	Depre-	Depreciation	ress:	Current	Depreciati	_	WDV as at	WDV as at
23,175 4,34,254	Before	After	during	as on	ciation	upto	Depreciati	Year	oo	_	31.03.2024	31,03.2023
	03.10.2023	03.10.2023	the year	31.03.2024	Rate	01.04.2023	ou	Depreciati	npto			
		τ	23,175		15%	15,746	15,746		3	7,429	ì	7,429
Contract of the Contract of th		2 08 575		6.42.829	40%	2.61.867	ı	1.10.670	3.72.537		2,70,292	1,72,387
		2,00,00		01011110	20	10011011						
Furniture & Fixtures 48,210	ı	91,145		1,39,355	10%	17,263	1	7,652	24,915	ı	1,14,440	30,947
												0
Office Equipment's 1,15,170	ı	13,455	8	1,28,625	15%	57,077	í	9,724	66,801		61,824	58,093
		50										
Machines -		28,320	5040	28,320	15%	1	,	2,124	2,124	i	26,196	Ť
Total 6,20,809		3,41,495	23,175	9,39,129	99	3,51,953	15,746	1,30,170	4,66,377	7,429	4,72,752	2,68,856
Previous 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

GRANTS ACCOUNT							SCHEDI	SCHEDULE - 2
Particulars	Opening Balance	Receipts during the year	Bank Interest during the	Utilization during the year	Utilisation out of Accumulated Funds	Net Utilisation for the year	Un-spent Grant Balances	Receivabl e Grant Balances
Foreign Grants								
iPartner India (UK)	4,84,873	90,50,000	i	1,04,26,613	а	1,04,26,613	-	8,91,740
iPartner India (Canada)	6,83,292	79,81,250	15,912	73,04,753	1	73,04,753	13,75,701	1
Human Capability Foundation	79,336	37,16,294	6,978	33,32,275	10183	33,32,275	4,70,333	-
Give Foundation	3,58,375	1	8,753	3,55,544	J	3,55,544	11,585	
Sub total	16,05,876	2,07,47,544	31,643	2,14,19,185	98	2,14,19,185	18,57,618	8,91,740
CSR Grants								
GE CSR Foundation	•	95,00,000	1,178	95,01,178	3	95,01,178	r	į
Sundarbans Food Products Pvt Ltd	,	5,00,000	1	1	6	-	5,00,000	1
Sub total	ı	1,00,00,000	1,178	95,01,178		95,01,178	5,00,000	•
Government Grants								
National Commission for Women		2,50,000		2,98,166	12	2,98,166		48,166
Sub total	•	2,50,000	•	2,98,166		2,98,166	1	48,166
Total	16.05.876	3,09,97,544	32,821	3,12,18,529	12.M.S	3,12,18,529	23,57,618	9,39,906
Previous 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	





	CONSOLIDATED ACCOUNT
E TO INCOME AND EXPENSE AIC	

SCHEDULE TO INCOME AND EXPENSE AIC						CONSOLIDA	CONSOLIDATED ACCOUNT								SC	SCHEDULE - 2A
Donor's Name	<u>.</u>	Education and Livelihood Project	velihood Proje	4	ш.	Rakshan Project	SSEC	One Team One Dream Project	ream BioCharm Project	Health and Legal	0 11	Women with ar Wheels ut	Prevention, Rescue and Rehabilitation	UAF	As at 31 03 2024	As at 31 03 2023
Project Name / Expense Heads	iPartner India UK	Give Foundation	iPartner India CA	Max India Foundation	GE CSR i	Partner India	iPartner India UK	iPartner Ht India UK	Human Capability Foundation	National Commission for Women	al of General sion Funds een	Bagri Foundation	iPartner India UK	Grant	(Rs.)	(Rs.)
Such grants for projects under relief to poor				8.	44,06,100	•						٠	<b>₩</b> 0	•	44,06,100	1,34,27,031
Program Cost	11,66,195	3,40,000	54,09,798	y <b>:</b>	24,26,721	1,69,630	37,68,731	1,33,511 9,5	9,53,834 5,47,935		1,65,255 3,11,925		٠		1,53,93,534	89,43,093
Scholarship and Education Support to Under Privileged Students	8,55,672	3,40,000	51,84,022	)31	12,00,000	1,10,000	1,75,783	í	23,	1	1,01,900	00	8.5	s.	79,67,377	24,28,831
Health and Legal Awareness Material, Honoranium, Travel for				3/16	22300	2	á	*	131	- 1,29	1,29,015			*	1,29,015	¥
Doctors and Advocates and Venue Charges	×			16			4 00 700	88							1 00 780	
Relief to Poor - Livelihood Support			r.		0		1,00,700								1.06.855	1.80.000
Capacity Building of Youth on Gender and Leadership	10						1 60.452	,							1,60,452	4,50,000
Provide Counselling Support to the gins and tren rannings Capacity Building of Women and Youth on developing kitchen	95	٠	·	£		٠	ı	0	25.5	- 100			a	×.		2,70,000
gardens Research and Baseline, Conduct Baseline analysis on livelihood	3		,		2.63.058	3.330	5.840	ì	,					12	2,72,228	4,50,000
opportunities for women and youth			×		20012012		4 40 060								1 40 969	2 70 000
Capacity building on vision building for young girls and boys  Create linkages with other organisation in Rajasthan to expose rural	X 2			<b>8</b> 3			606,0*,1			<u> </u>				18		1,80,000
women to livelihood opportunities				9			1		1.00.000	000					1,00,000	2,91,600
Consultancy and Professional Services BioCharm Inception Meetings, Trainings of Women, Youth and	33		3	9.	4,42,387	1			- 2,41,811	811	9		100	93/	6,84,198	53437
SHG's Fruitment's Accessories Training Material and Storage Space	13		98	3	57,106	¥			- 16,	16,424			5		73,530	ř.
Discher Daw Material Samula Taction and Honoraium	las			3.0	2.88.582			•					2.		2,88,582	
Developing Training Modules										000'96					000'96	
Gender Trainings, Film Screening and Community Events				ax.		1	93,375	14,325 (	64,171						1,71,871	1,48,398
Legal Aid and Counselling					,		-	•	0,000	,					000,01	33,040
Strengthening of Child Friendly Bal Panchayats, SMC's and	63	•	00		9	70	1,09,168	,							1,09,168	95,838
Creating of Safe Spaces to Play for Children's		000		20	200		2,91,415								2,91,415	1,62,310
Students Transportation Expenses	75,000		2,00,600		0										7,75,600	
Thakarki Government School Repair and Maintenance Expenses	1,93,820	٠		(28)	1980			,	2	,				*	1,93,820	
Education Resource Centre and Livelihood Centre	*	3.0					2,13,995	•			1				2,13,995	5,65,809
Children's, Women's Day Events and Health Camps							2,23,506	(a.) (d	. 6						2,68,055	1.82.966
Capacity Building of Rakshan Staff							1.88,309							7	1,88,309	2,65,520
Skill Trainings of Children & Youth and Exposure visits	13,636					9//	4,45,880	H	1,44,253					•	6,04,545	5,16,745
Gotary and Poultry based community sharing model				t			2,33,350	•							7,33,350	1,20,000
Climate shala with youth					*		12,304	1 02 051 5	575735				ľ		6,77,786	10,41,045
Football Training and Tournament Cost KB Awarde					92			-					•		14.	2,32,427
Fundraising, Communication and Publicity Material			3		55,000		4,58,525				16,504	)4		•	5,30,029	2,03,030
Program Travel, Food & Incidental Expenses	28,067		25,176		1,20,588	55,524	4,80,090	17,135 1,	1,59,675 93,	93,700 36	36,240	7			10,16,194	75 932
Foreign Travel, Food & Incidental Expenses											0,00,1					
Less: Expenses out of Funds	11 66 105	3 40 000	54 09 798	A STATE OF THE PARTY OF T	24 26 721	1 69 630	37.68.731	. 711	9.53,834 5.47.		1,65,255 3,11,925				1,53,93,534	89,43,093
Net: Programme Expenses	5,61,000		10,79,250		20,75,800	2,43,300	29,43,521	2,98,500 9,3	9,20,750 4,85,000			•	٠	•	86,83,121	46,32,693
Program Head Salary			3,70,000		10,91,800	•	3,55,200		-						18,17,000	12,39,136
M and E Specialist Salary	45,000		2,69,850	,	4,93,000		4,09,150	-	2,25,000 2,45,000		28,000				17,15,000	14,91,390
entre Coordinal	3,40,000	•	3,50,000	,	4,91,000	2,25,000	8,22,833	2,70,000 6,9			48,000				33,22,583	13,98,167
1	000 02 7		, 007 00			18 300	11 36 148	28 500	W,1	000				4	14.48.348	4.14,000
Teachers and Village Mobilisers Salary	1,76,000		00400	1		***	٠. ١٠٠٠	1	_			,	KOOF.			12,04,138
No.	5,61,000		10,79,250		20,75,800	2,43,300	29,43,521	2,98,500 9,	9,20,750 4,85,000		. 000'92	-		2	86,83,121	34,28,555
K.	1.							11					9	1		

Donor's Name	ш	Education and Livelihood Project	ivelihood Proje	ŧ		Rakshan Project		One Team One Dream BioCharm Project	ne Dream E	SioCharm Project	Health and Legal Awairness	Current Year Expenses out	Women with Wheels	Prevention, Rescue and Rehabilitation	UAF	As at	Asat
Project Name / Expense Heads	iPartner India UK	a Give Foundation	iPartner India CA	Max India Foundation	GE CSR Foundation	iPartner India Partner India CA UK	iPartner India UK	iPartner India UK	Human Capability Foundation		National Commission for Women	of General Funds	Bagri Foundation	iPartner India UK	Grant	(Rs.)	31.03.2023 (Rs.)
Admin Staff Salaries	36.000		1,89,000		4,33,500		2,92,300	•				2,000		٠		9,52,800	11,38,967
Accountant and Admin Assistant Cost	36,000		1,89,000	31	4,33,500		2,92,300			136		2,000				9,52,800	8,21,100
Omanisation Head Salary	-1			3	31			,			х	0.000			**		3,17,867
l ess: Expenses out of Funds	Œ		4		,		,					×	100	85	8		
Net: Admin Staff Salaries	36,000		1,89,000	,	4,33,500		2,92,300		٠			2,000		*		9,52,800	11,38,967
Administrative Expenses	13,678	15,544	1,27,091		1,20,377	28,684	9,49,498	77,668	3,19,159	46,795	56,911	3,97,978				21,53,382	8,35,701
Office Rent. Electricity. Repair and Maintenance	13,678		79,745	1	19,940	20,266	2,94,958	68,196	2,62,224	28,000		1,668	200	28		7,88,675	3,49,234
Meetings and Related Expenses	2		15			009	96,483	988	*	-	٠	35,148	Œ.	2		1,32,231	61,392
Telephone, Internet, Software, Website and Computer Maintenance		(*)	12,257	19	15,154	1,500	1,26,814	1,710	23,588	4,735	0	20,701		8	e.	2,06,459	1,06,840
Consultancy and Professional Services	·		Ç.		9		3.			4	9		-			1625	000'6
Postage, Printing and Stationary			c i	e	20,738	6,158	28,047	5,373	5,893	20			(7)			66,209	36,470
Local Travel and Conveyance	6	14,319	5,589	E	24,027		26,458		9,754	336	56,461	32,394	120	23°	885	1,69,002	1,07,918
Gratistiv Contribution for staff members	×		10		10		3,35,981	- 100	•	8.0		2,74,937	•		88.5	6,10,918	•
Interest on TDS	٠		K	K.	c		214	- 1		-	i	143	(1)	•	9.5	357	
Bank Charges		1,225	*		10		6,043	2,389		2,260		406	6	E.	95	12,323	20,446
Miscellaneous Expense		£	rs	i.	11,018	160	5,000				450	3,081	1000			19,709	55,901
Audit Fees		•	29,500	X	29,500		29,500		17,700	11,800	Î.	29,500	9	-		1,47,500	88,500
Less: Expenses out of Funds				T.	٠		10	v		ı	i i		9	5			•
Net: Administrative Expenses	13,678	15,544	1,27,091		1,20,377	28,684	9,49,498	77,668	3,19,159	46,795	56,911	3,97,978				21,53,382	8,35,701
Assets Acquisition			40,000	×	38,680	18,000	1,86,012		58,803		20 = 100 100 100 100 100 100 100 100 100 100			## N		3,41,495	83,824
Acquisitions of Fixed Assets	٠	٠	40,000	*	38,680	18,000	1,86,012		58,803				9)		1	3,41,495	83,824
Total	17,76,873	3,55,544	68,45,139		95,01,178	4,59,614	81,40,062	5,09,679	22,52,546	10,79,730	2,98,166	7,11,903				3,19,30,432	2,90,61,309
Less: Transferred to Funds A/c	1040			x	ī				*		1	50	Ž.		13		12,04,138
Total Expenses for the Year	17,76,873	3,55,544	68,45,139	•	95,01,178	4,59,614	81,40,062	5,09,679	22,52,546	10,79,730	2,98,166	7,11,903				3,19,30,432	2,78,57,171
Previous Year	7,04,671	4,27,595	•	25,00,000		12,57,679	52,42,356	•	29,69,307		•		20,00,000	10,36,213	2,87,231	1,64,22,052	





IPARTNER INDIA CONSOLIDATED ACCOUNT

Column   C	SCHEDULE TO RECEIPT AND PAYMENT AIC																	SCHEDULE - 28
	Donor's Name		Education and	Livelihood Proje	**		takshan Project		One Team One Dr		023	Law No.	Current Year	Women with Wheels	iPartner India UK	UAF	As at	As at
The control of the co	Project Name / Expense Heads	iPartner India UK	5000	iPartner India CA	Max India Foundation	GE CSR Foundation		Partner India UK	J	luman Capability F			General Funds	Bagri Foundation	Prevention, Rescue and Rehabilitation	Grant	(Rs.)	(Rs.)
The continue of the continue o	Sub grants for projects under relief to poor	•				44,18,906			,	*		,				•	44,18,906	1,34,14,225
1975   1975	Program Cost	10,82,490				18,15,205	1,66,084	34,14,052	80,620	9,56,509	4,92,473	1,63,855	2,49,303		×		1,37,38,126	90,54,589
The control of the co	Scholarship and Education Support to Under Privileged Students	7,71,967				9,40,000	1,10,000	1,69,813		•	7		008,12				701,11,10	708'60'67
The control of the co	Health and Legal Awareness Material, Honoranum, Travel for Doctors and	8		8	10		1	r	12	200	70	1,27,615	(15)		29	181	1,27,615	103
The control of the co	Advocates and Venue Charges							1,00,780			ř	70			×	1	1,00,780	36
Market Control of the	Relief to Foot - Livethood Support							1,06,855			1	÷			-	2	1,06,855	2,84,700
The control of the	Drawide Compelling spoont to the girls and their families				•	6		1,60,452	88.		54						1,60,452	4,50,000
	Canacity Building of Women and Youth on developing kitchen gardens	0		5	×					2.48	¥				ă.			2,70,000
1,000,   1	Research and Baseline, Conduct Baseline analysis on livelihood opportunities for				,	1 63.058	3330	5.840	•	•					99	e	1,72,228	4,50,000
1,000   1,00	women and youth	27						4 40 000			18 18	8 8			1		1 40 969	270.000
1   1   1   1   1   1   1   1   1   1	Capacity building on vision building for young girls and boys							1,40,909								0 0	i tripopo	2,10,000
### 1	Create linkages with other organisation in Rajasthan to expose rural women to	٠	Ÿ	30	16	*		100	1.	ť	00	93			363	2	13	1,80,000
Property	Iliverinood opportunities Character and Professional Services			23			3	35			1,00,000	25.				06	1,00,000	2,06,600
### 14 Part Color   1	RioCharm Incention Meetings Trainings of Women Youth and SHG's		4	ű.	*			-		3.00	2,21,193						5,68,580	
Handelford Bank Bank Bank Bank Bank Bank Bank Bank	Fruitment's Accessories Training Material and Storage Space				8		1001				16,424				×.		69,230	e e
Harriery (1970)  Figure 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	BirChar Raw Material, Sample Testing and Honoranum	(*)	3	30	0.00	1,36,366		,	<b>(.*</b>	٠		*			<i>(c)</i>	2	1,36,366	3.
The continue of the continue	Developing Training Modules		8	W.	383	•			1000		000'96						000'96	
1,000   1,00	Gender Trainings, Film Screening and Community Events	•					-	93,375	3,280	64,621			*		,		1,51,275	1,53,738
1,500   1,500   1,20	Legal Counselling	•	9	5	i.i.					10,000	7	35			e	(8)	10,000	34,390
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Strengthening of Child Friendly Bal Panchayats, SMC's and VLCPC's	•			*			1,09,168									2 58 360	1 62 660
1,0000    1,00	Creating of Safe Spaces to Play for Children's			* 500 000				7,00,000									2 27 300	200,000
1,000   1,00	Students Transportation Expenses	000'6/		1,32,300													193.820	
1,1966    1,1974	Thakarki Government School Repair and Mantenance Expenses	1,93,620						1 90 844								108	1,90,844	5,70,539
1,1,2,5,5,1,5,1,5,1,5,1,5,1,5,1,5,1,5,1,	Education Resource Centre and Livelihood Centre							2.08.716	2	,		2					2,08,716	1,89,320
1,10,100   1,10,100	Children's, Women's Usy Events and Health Camps	1		1				2,68,055			300000000000000000000000000000000000000				4		2,68,055	1,82,966
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	Capacity Bullang or Newstan State Activities			1				1,56,509				3			7	×	1,56,509	2,65,520
The color of the	Nitchell Country of Children & Youth and Exposure visits	13,636		3	a	٠		4,43,880		1,44,253	8	3	The second second			•	692'10'9	5,19,745
The control of the	Gotary and Poultry based community sharing model		*	×				2,33,350				100				9	2,33,350	1,20,000
The color   The	Climate shala with youth		2					72,384		* * * * *							12,384	62,044
1, 2, 2, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	Football Training and Tournament Cost	•		34				SV)	63,221	2,77,960						0.00	0,41,101	707 05 0
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	KB Awards		-		*15	. 000		2 24 048					13.882			2	3.90.800	2.22,421
Section   Sect	Fundraising, Communication and Publicity Material	797.80		24 24 E		1 20 588	52.754	3.72.784	14.119	1.59.675	58,856	36,240					8,64,296	5,29,768
1,000   1,00	Program Irawel, Food & Incidental Expenses	100,03		17,13		0001041						·	1,93,521				1,93,521	75,932
1,000   1,00	December Coff Calarine	5.61.000		9,11,250	9,472	20,38,116	1,98,300	24,73,908	1,98,000	9,20,750	4,60,000	*	•	3,168	¥	*	77,73,964	46,65,424
1,000   1,00	Program Head Salary		1	2,30,000		10,40,150	4	3,60,742	•			8		3,168			16,43,532	12,42,794
34,000 1,100	M and E Specialist Salary	45,000		2,69,850		5,02,466		2,89,900		2,25,000	2,20,000	0					15,52,216	14,88,958
176.00 17.00 17.00 2.05.79 18.00 18.00 19.	Program Managers and Centre Coordinator Salary	3,40,000		3,40,000		4,95,500	1,95,000	6,23,333	1,80,000	6,95,750	000'08	,					2 80 400	14,23,007
1,0,0,0,0   1,	Communication Person Salary			007.76			. c	020203	48,000		000,000	•					12 48 443	4 20 005
36,000         1,10,000         4,23,000         2,06,750         3,4,856         4,6,501         3,5,654         11,6000         2,112,431           and Computer Maintenance         1,37,14         1,10,000         2,17,473         2,14,145         2,3,654         4,736         4,736         4,630         3,5,654         11,600         -         2,11,2431           and Computer Maintenance         1,3,748         1,10,000         2,27,473         2,4,956         4,736         4,736         1,160         -         2,11,2431           and Computer Maintenance         1,3,748         1,10,000         2,27,473         2,43,864         2,35,864         11,600         -         2,11,2431           and Computer Maintenance         1,2,744         1,000         2,27,473         1,44         2,35,864         4,736         1,236         -         2,11,2431           and Computer Maintenance         1,2,74         1,2,267         2,000         2,2,4,47         1,44         2,2,36         4,736         4,736         1,16,00         1,14,47         1,14,12         2,2,14,14         2,2,14,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14         2,2,14 </td <td>Teachers and Village Mobilisers Salary</td> <td>3,76,000</td> <td></td> <td>1 89 000</td> <td></td> <td>4 23 000</td> <td>0000</td> <td>2.05.750</td> <td>00000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8,53,750</td> <td>11,26,327</td>	Teachers and Village Mobilisers Salary	3,76,000		1 89 000		4 23 000	0000	2.05.750	00000								8,53,750	11,26,327
1,577   1,177   1,175   1,146   1,14	Admin Staff Salantes Accountant and Admin Assistant Cost	36.000		1 89 000		4,23,000		2,05,750	0.000								8,53,750	8,21,100
14,674   14,744   14,750   11,4453   27,2458   23,44589   34,4589   34,4589   34,5884   11,500   11,4453   27,2438   11,445   20,000   27,2443   11,445   20,000   27,2443   11,445   20,344589   24,4584   20,34584   21,330   21	Organisation Head Salary							0								2		3,05,227
15,678   15,678   15,674   10,000   2,72,473   11,440   2,53,524   6,000   1	Administrative Cost	13,678				1,14,453	27,560	9,74,124	70,293	3,44,859	34,995	49,501	3,36,854	11,800			7 80 7431	8,21,435
and Computer Maintenance         12,357         1,160         2,326         4,735         2,130         2,130         2,06677           and Computer Maintenance         13,469         5,689         2,680         27,477         6,689<	Office Rent, Electricity, Repair and Maintenance	13,678	•	(8,155		10,01	20,000	05,4,2,430 85,644	00,130	470,00,7	000,02		73 148				1 09 392	61 392
13.40   5.60   27.437   5.60   5.60   2.7437   5.60   5.	Meetings and Related Expenses  Tunings and Related Expenses			12.257		15.154	1,000	2,27,473	1,140	23,588	4,735		21,330		x		3,06,677	1,06,211
13.46         5.889         5.800         27,477         5.68         5.893         4.9051         2.007         1.507.735         1.	Considerate and Drefaccional Service		3			٠							-8.	32.5			100	9,000
13,489   5,589   24,027   3,14289   9,734   49,051   2,50041   1,5023   1,524399   1,524399   1,	Postane. Printing and Stationary	-0.			5	18,997	5,800	27,437	999	5,893	0.	500			3		58,695	36,981
Control   Cont	Local Travel and Conveyance		13,480			24,027		23,788	2.4	9,754	82	49,051	27,037		·		1,52,735	1,10,251
State         1,255 <th< td=""><td>Gratuity Contribution for staff members</td><td></td><td></td><td>a l</td><td></td><td></td><td>4</td><td>3,14,289</td><td></td><td></td><td></td><td></td><td>2,00,041</td><td></td><td></td><td></td><td>367</td><td></td></th<>	Gratuity Contribution for staff members			a l			4	3,14,289					2,00,041				367	
None         1,220         1,120         1,100	Interest on TDS	1						214	0000		0 360		907				10 40 404	20 AAR
11800   1180	Bank Charges		27.1			11 018	. 160	5,000	2,309		7,700	057	3.081				19,709	55.901
Assetts         40,000         28,329         18,000         1,86,012         5,88,03         6,88,012         8,88,013         9,87,138         8,89,138         1,80,012         1,86,012         8,89,013         9,87,138         1,80,013         1,80,113         1,8	Miscellaneous Expense			11 800		29 500	3	11,800		11,800				11,800	9	38	88,500	64,900
Absolts         1,6,501         2,1,376         1,6,501 <t< td=""><td>Audit res</td><td></td><td></td><td>40,000</td><td></td><td>28,320</td><td>18,000</td><td>1,86,012</td><td></td><td>58,803</td><td></td><td>0</td><td>20</td><td></td><td></td><td></td><td>3,31,135</td><td>83,824</td></t<>	Audit res			40,000		28,320	18,000	1,86,012		58,803		0	20				3,31,135	83,824
16,20,168 2,14,714 63,15,587 21,487,72 66,38,000 4,09,944 72,253,846 3,445,913 22,80,221 9,87,468 2,13,356 5,86,157 14,998 24,88,728 85,41,541 64,85,712 30,34,997 20,34,997 19,85,032 10,61,940 2,87,291 2,91,75,824	Acquisition of Fixed Assets			40,000			18,000	1,86,012	*	58,803							3,31,135	83,824
7,42,792 4,73,595 12,45,879 24,88,728 12,45,879 24,88,728 12,45,879 24,88,728 12,45,879	Total	16,93,168	Series (			88	4,09,944	72,53,846	3,48,913	22,80,921	9,87,468	2,13,356	5,86,157	14,968	40 61 940	7 87 734	2,92,28,312	2,91,/5,824
	Previous Year	7,42,792			1	195,41,541		54,63,172		30,34,331			112,41,03	12,00,004	I ALC I DIA	4,01,600	Z'01'1 0'044	





2011	iPARTNER I			
	SOLIDATED	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	-		<u> </u>	v
TOTAL	-		2	
Previous Year	12,04,138	12	12,04,138	
RESERVES AND SURPLUS				SCHEDULE - 4
Particulars			As at	As at
			31.03.2024	31.03.2023
Opening Balance Addition during the year			35,59,669	42,17,826
Addition during the year		Sub Total	26,44,866 <b>62,04,535</b>	(6,58,157)
Sustainability Fund		Sub Total	62,04,535	35,59,670
Opening Balance			8,22,179	8,22,179
Addition during the year			-	-
		Sub Total	8,22,179	8,22,179
TOTAL			70,26,714	43,81,849
		= 3	70,20,714	45,01,045
LOANS AND ADVANCES				SCHEDULE - 5
Particulars			As at	As at
Commission of the American Commission of the Com			31.03.2024	31.03.2023
Rent Security			75,600	34,000
TDS Recoverable Grant Balance Receivable			87,085	87,085
Prepaid Expenses			9,39,906 1,03,629	72,915
TOTAL			12,06,221	1,94,000
			12,00,221	1,04,000
CASH & BANK BALANCES				SCHEDULE - 6
Particulars			As at	As at
FCRA Bank Accounts			31.03.2024	31.03.2023
SBI FCRA (xxxxxxx8831)			20,08,023	2 904
Axis Another FCRA (xxxxxxx0835)			20,00,023	2,891 28,107
Kotak Sub-FCRA (xxxxxxx3253)			1,85,297	15,09,211
SCBL Sub-FCRA (xxxxxxx5779)			1,195	-
SCBL Sub-FCRA (xxxxxxx7819)			26,09,711	32,221
			48,04,226	15,72,430
Local Bank Accounts				- September
Axis Bank (xxxxxxx9444) (Closed)				62,236
Kotak Mahindra Bank (xxxxxxx7501)	٦/		56,28,303	38,50,241
Kotak Mahindra Bank (xxxxxxx7525) (Closed Kotak Mahindra Bank (xxxxxxx7600) (Closed			=	3,65,706
Standard Chartered Bank (xxxxxxx7000) (Closed	٦)		6 75 870	98,964
Standard Griantered Bank (AAAAAAO700)			6,75,870 <b>63,04,173</b>	43,77,147
TOTAL			1,11,08,399	59,49,577
			, , , , , , , , , , , ,	
CURRENT LIABILITIES				SCHEDULE - 7
Particulars			As at 31.03.2024	As at 31.03.2023
Audit Fees Payable			1,35,000	81,000
TDS Payable			1,16,243	60,418
Expenses Payable			19,26,457	13,435
	MITTE			The state of the s
Provision for Gratuity Payable Scholarship Payable	SAR MITTAL &	\	36,588 7,15,000	- /

1,54,853

29,29,288

TOTAL

### **IPARTNER INDIA, NEW DELHI**

### SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2024

#### A. SIGNIFICANT ACCOUNTING POLICIES

- 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.
- 6. 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

- 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 and FCRA vide communication dated 08th January 2024 effective from 01st April 2024 for a period of five year.
- 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.
- 3. The Trust has discarded the air conditioner of Rs. 23,175 having WDV of Rs. 7,428 respectively at Rs. 7,500. The necessary adjustment entries have been passed in Fixed Assets and Fixed Assets Fund.
- 4. The trust continues to monitor the pandemic for any material change that may have significant impact on its activities or financial position.
- 5. Previous year figures have been regrouped and reclassified wherever considered necessary.

For KUMAR MITTAL & CO.

**Chartered Accountants** 

MITTAL

NEW DELH

FRN: 010500N

(Amrish Gupta) Partner

M.No. 090553

Place: New Delhi Date: 2 4 SEP 2024 For & On behalf of iPARTNER INDIA

(Trustees)