S. TULI & Co.

CHARTERED ACCOUNTANTS

8, HALWASIA COURT,
HAZRATGANJ,
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To
The Chairman
Supporting Association for Thematic and Holistic Initiatives (SATHI)
Dhirendrapuri, Chachikpur via Goshainganj Akabarpur
District: Ambedkarnagar, U.P., India

Independent Auditors' Report

Report on Financial Statements

We have audited the accompaniying financial statements of Supporting Association for Thematic and Holistic Initiatives (SATHI), which comprise the consolidated Receipts & Payments, Income & Expenditure Account and organizational Balance Sheet as at 31st March 2025.

Management's Responsibility for the Financial Statements

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Indian Generally Accepted Accounting Principles and standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express our opinion on these financial statements based on our audit. We conducted our audit and this report is made solely to you, as a body, in accordance with the standards on Auditing issued by the Chartered Accountants of India, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurances as to whether the financial statements are free from material misstatement.

Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the organizational preparation and true and fair presentation of the financial statements in order to design Procedures that are appropriate in the circumstances. our audit also includes evaluating the appropriateness of accounting policies and internal control made by the management, as well as evaluating the overall presentation of the financial statements.

Opinion

We believe that the evidences we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion Proper books of accounts have been kept by the society as far as appears from our examination of the books of accounts. The financial statements dealt by this report are in agreement with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

a. In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2025; and
b. In the case of Income & Expenditure Account, of the Surplus for the Year ended on that date.

FIRM RGN. NO:- 000438C
UDIN NO:- 25074231BMILYF9897

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS
FRN. NO. 000438C

S. TULI & Co. LUCKNOW Chartered Accountants

P.K. UPPAL
PARTNER
M. No. 074231

PLACE: LUCKNOW
DATE: 21.06.2025

GENERAL EXPLANATORY NOTES

Note - 1 Brief abount the entity

Notes/ Statement on the objectives and activities

SATHI works to improve the quality of life and well-being of marginalized communities of society through capacitating small and grassroots' level potential civil society organizations, building perspective of development professionals working at grassroots level, and leadership building among deprived section of society. SATHI works in the following thematic areas with the focus aim of promoting community action and bringing smile on deprived faces.

- Promoting Community Action for
  - Women empowerment and strengthening local self governance
  - Enhancing Sustainable Livelihood
  - Promoting primary Health care & Nutrition
  - Promoting pre-primary and primary education
- Philanthropic initiatives through capacity building of civil society
- Facilitating the communities issues through Networking

Vision

SATHI envisions an inclusive and progressive society; where everyone is growing holistically and contributing to the multi-dimensional human development.

Mission

Improving the life situation of marginalized sections of society and enhancing capacity of civil society individuals as well as civil society organizations to catalyze the development actions in underdeveloped regions.

Descriptions on the Program/Projects

A) Promoting Community Action

i) Empowering Rural Women-ERW ", Phase-I project was implemented from Oct, 2019 to Sept, 2022 in 15 Gram Panchayats-GPs of Harringtonganj, Ayodhya and Phase-II also is being implemented in same geography . This is an extension of phase-I intervention. Overall Goal of project is Strengthening and deepening the women leadership in 15 Gram Panchayats of Harringtonganj block, Ayodhya through access the entitlements and rights; enhancing the understanding on govt schemes and women issues; and strengthening the PRIs and local bodies/institutions those are responsible for effective implementation of primary health, nutrition and education services in village.

ii) Digital Classroom Program: This program is being implemented in 5 Govt's Composite schools of Masodha block, Ayodhya, Uttar Pradesh in the partnership with eVidyaloka Trust, Bangalore. This program intervention focused on improving learning outcomes by delivering online learning resources in the regional language for holistic development among students enrolled in Grades 5-8. This program engages to Volunteer Teachers for selected class levels and subjects. Volunteer Teachers teach digitally to the students through online classes as well through digital learning contents.

iii) Digital School Program: This is also called SATHI Bal Siksha Kendra. SATHI Bal Shiksha Kendra Digital School program is being implemented in 10 villages of Harringtonganj block, Ayodhya. SATHI in the partnership with eVidyaloka Trust established 10 Digital Schools in Community space and enroll to students of 5th to 8th class for English, Science and Math subject. Overall objective of the program is to provide quality education through digital platforms to children of marginalized communities; those are facing challenge of quality education. Program intervention is focused on improving learning outcomes by delivering online learning resources in the Hindi for holistic development. Children get education in these digital schools after their school education. This program engages to Volunteer Teachers for selected class levels and subjects. Volunteer Teachers teach digitally to the students through online classes as well through digital learning contents.

iv) COVID-19 VACCINATION DRIVE IN HARRINGTONGTANJ: COVID-19 Vaccination drives initiative implemented in 60 Gram Panchayats-GPs of Harringtonganj block, Ayodhya. This initiative was implemented in the partnership and support of Azim Premji Foundation.This intervention was focus to create awareness by engaging community volunteers in each GP, placing Coordinators at both the PHCs to coordinate the overall vaccination initiative in the PHC, ensuring registration and data recording of the 18 plus age for smooth vaccination drive and organizing village/PHC vaccination camps.

v) UP VACCINATION EFFORT IN THE PARTNERSHIP WITH 12 ORGANIZATIONS: SATHI in the partnership with Azim Premji Foundation anchored the COVID vaccination efforts with 12 organizations in Uttar Pradesh.SATHI set up a Program Support Unit (PSU). This PSU anchored the entire vaccination effort by training, mentoring and handholding of partners in conducting vaccination programme with partner organizations.This program implemented in district Basti, Maharajganj, Balrampur, Shrawasti, Barabanki, Pratapgarh, Sultanpur and Bahraich with Partner organization.

vi) GyanSetu program is implemented in Harringtonganj block of district Ayodhya. **T**otal 2 GyanSetu centers are operated. This program worked to address the issues of primary education for marginalized families' children and mainstream to children in primary education. This intervention worked on bridging the gaps of learning establishing Community owned education center and mainstreaming to drop-out, irregular, and slow-learner and out of schools' children in schools. Focus beneficiaries of the project are Drop-out, out of schools, irregular children from low income communities will be primary beneficiary of the project. Project also worked with parents, teachers to address the issues of quality education.

B) Philanthropic Initiatives through capacity building of civil society

vii)Project "Strengthening People's Action for Humane Equitable and Sustainable Society (SAHES Fellowship) is a program of SATHI and Azim Premji Foundation to build and strengthen the values of Fraternity, secularism, Justice and Equality enshrined in the Constitution of India. This program engages to the individuals working consistently at grassroots level with established credibility and trust within the community and Strengthening Constitutional Values at core of their mission.In the extension phase of program 10 individuals engaged as SAHES Fellow to build and strengthen the constitutional values. Based on learning and experience of extension phase of program; its expansion started from Sept, 2021 for 3 years. 43 Individual and 2 Group Fellows selected in this phase and worked to build perspective on Constitutional Values and strengthening in self, family and society.

viii) Promoting Civil Society Action is a initiatives of addressing the grassroots level organizations issues by providing technical supoort, mentoring & handholding support and capacity building support. This initiative also work to build linkages with CSOs and donor agencies for implementing development projects in underdeveloped regions.

C) Facilitating the communities issues through Networking

ix) SATHI as platform of grassroots organizations is promoting mutual dialogue and cooperation among civil society organization-CSO. Networking with grassroots level CSOs is based on its core ideology "Friendship-Dialogue-Cooperation." Aim of networking and advocacy is "Providing mutual support and technical & thematic assistance" to CSOs and Advocacy with concern institution to "deal with emerging needs/issues of communities". Networking of the CSOs are through SATHI 40 District Forums-SDFs. 5 Regional Hubs.

Note - 2 Significant Accounting Policies
Accounting principles for the financial statements

a) Preparation of financial statements and Basis of accounting

The financial statements are prepared in accordance with the Financial Policies, procedures and Rules of Supporting Association for Thematic and Holistic Initiatives-SATHI and in accordance with the generally accepted accounting standards in India in accordance with historical cost conventions. The society follows the cash system of accounting and the Values presented in the financial statements are in Indian rupees. The financial statements are presented in line with the formats agreed by the members of the executive board of Supporting Association for Thematic and Holistic Initiatives-

b) Reporting/ Financial period

The financial statements are prepared on the basis of financial year starting from 1st April 2022 and ending on 31st March 2023.

c) Fund Accounting for earmarked funds

Supporting Association for Thematic and Holistic Initiatives-SATHI receives ear-marked funds for the specific programme/projects. As they are ear-marked/ restricted funds, these funds are accounted and utilized in accordance with its designated purposes/ Budget and in time period specified by the donor. Separate books of accounts are maintained for each of these funds. Undisbursed funds are shown seperately in the Balance sheet.

d) Recognition of Foreign Currencies:

The recognition and transactions of Foreign Currencies are done through the Designated Bank Account approved under the Foreign Contribution Regulation Act 2010. Transactions of foreign currencies are accounted and reported in the financial statements are at the rate of exchange value on the date of transaction in indian rupees.

e) Expenses on organizational Objectives:
The amount spent are bifurcated under the organizational objectives like, welfare/ empowerment of women, welfare of children, Rural Development, welfare of physically and mentally challenged, Relief/Rehabilitation of Victims of Natural Calamities. Rural Development etc.

f) Legal /Statutory Compliances:
The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

g) Income Taxes:
The organization qualifies for tax-exemption under the section 12A of the Income Tax Act 1961 as a charitable organization.

h) Budgetary control:
D'etailed budgeting breakdowns as per the programs and norms and conditions laid by the donor agencies enable us to make necessary financial management decisions that the costs remains within the budget.

i) Fixed Assets:
Fixed assets are recorded in the financial statement at the historical cost less depreciation.

j) Depreciation:
Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961.

k) Contingent Liabilities:
No contingent liabilities for the year have come into the notice of the management.

l) Accumulation of Income (Surplus):
Computation chart for the year ending 31st March 2025 shows accumulation of Surplus of Rs. 2,91,52,449/-

m) Bank Reconciliation Statement
Saving bank accounts have been duly reconciled at the end of the reporting period and there was no long outstanding debit/credit entry in the bank reconciliation statement.

n) Cash In-Hand and cash at Bank (Balance Confirmation)
The total cash in hand as on 31st March 2025 is Rs. NIL, The Cash at bank as on 31st March 2025 is Rs. 3,31,63,805.53 and an Imprest Balance with projects is Rs. 80.00

Accounting principles for the Income & Expenditure Statement

a) General
The result of income and expenditure account is difined as the difference between the income generated and amount utilized during the year.

b) Income from General donations
Income from General donations conisits of the donations and other contributions by individuals and thrid parties without any specific purpose. These funds are accounted for the use of general administation and management to achieve the aims and objects of Supporting Association for Thematic and Holistic Initiatives-SATHI.

c) Income from Bank and FDR Interest

Income from Bank and FDR Interest includes the interest earned out of the fund in FFDs (Flexi Fixed Deposits), interest on income tax(TDS) deducted on interest and also as well as from the interst bearing saving bank accounts. Supporting Association for Thematic and Holistic Initiatives-SATHI does not invest in any shares, bonds or mutual funds which are subject to market risks.

d) Management and Administrative Expenditures
Management and Administrative Expenditures includes costs related to the general administraive as well as internal govenance of the the organizations for the smooth execution of its amis and objectives.

Lucknow
Chartered Accountants

MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Sl.No.	Frame Work	Minimum Points to be covered on the status of the Organization in Management Letter		Auditor's Remark
1	Planning and Budgeting System	1	Approved Budget is used for the Reporting and Monitoring	Yes
		2	Finance Department hold a copy of the budget for booking the expenses. In case of modification of budget whether necessary approvals are obtained.	Finance Department Holds a Copy of the budgets and no modification noted during the period under review.
2	Accounting System	1	Separate project Cash books and ledger books are maintained for ear-marked funds	Yes
		2	Chart of accounts	Maintained
		3	Following Fund Accounting	Yes, Sperate books of account are maintained for each earmarked projects/programs funds.
		4	Maintaining Financial Records with quality supporting documentation	Necessary Supporting Documents are maintained.
		5	Authorisation Procedures and Practices are in Place	Yes
3	Controls, Checks and Balances	1	Cash Control	Yes, Petty Cash registeres and other cheks and balances are are maintained which ensures proper cash control.
		2	Bank Control	Yes
		3	Bank Reconciliations	Periodic bank reconciliations are carried out as mentioned in the finace operational mannual of the organisation
		4	Fixed assets Control	Yes, fixed assets registers are maintained as reqired.
		5	Procurement Procedures and Purchase Control	Yes, Systems are followed as per the Procurment proedures and purchase mannual of the organization.
4	Reporting	1	Budget Comparison Report and analysis of reasons of Variance.	Systems are Followed
		2	Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity.	Not Noted / Reported
		3	Reporting is done in accordance with the budget items and in the given format.	Yes
		4	Interest apportionment on donor funds	followed as required
		5	Variation and deviation of usage of funds	Not Noted / Reported
5	Financial Monitoring	1	Levels and Persons involved in Monitoring	Executive Directors, Management, Departmental Heads
		2	Segregation of duties and responsibilities included in the financial monitoring	The finance department has a proper system for segregation of duties and responsibilities for the financial monitoring and varifictions of financial transactions as set in the fiance operational manual of the organization
		3	Systems and Procedures involved in Monitoring	Maintained and followed as decribed in the finance mannual of the organization.
6	Legal Compliance	1	Compliance of FCRA	Yes
		2	Compliance of Income Tax Act	Yes
		3	Compliance of Societies Act	Yes
		4	Compliance of Social Security Schemes	Yes
		1	Minutes of Governing Body meetings	Maintained
		2	Quorum for the Meetings	Maintained

7	Governance	3	Frequency and Agenda of the Meetings	Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members
8	Finance Staff	1	Skills of the Staff	Qualified
		2	Qualification	B.COM
		3	Experience	9 Years
		4	Job Responsibilities	Preparation & Finalization of the Financial Statements
		5	Supervising Capability in Managing of Budget	Adequate
		6	Reporting and Monitoring Capability on financial aspects of the project.	Adequate

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

PLACE: LUCKNOW
DATE: 21.06.2025

P.K. UPPAL
PARTNER
M. No. 074231

S. TULI & Co. LUCKNOW Chartered Accountants

MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

STATUS OF PRIOR PERIOD AUDIT RECOMMENDATIONS

For the year ended 31 March 2025

Sl.No.	Audit finding	Audit recommendation	Compliance/ Current Status
1	Lack of supporting documents	In few of the cases where external supporting documents like reports, participants list , etc. are not available for certain transactions, it is recommended that the management make sure that the same should be obtained and kept as a proof of the accounting transaction.	Resolved

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

PLACE: LUCKNOW
DATE: 21.06.2025

P.K. UPPAL
PARTNER
M. No. 074231

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Dhirendrapuri,Chachikpur, Goshainganj,
Distt: Ambedkarnagar (U.P)

Consolidated Balance Sheet as at 31.03.2025

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		1,683,820.87	754,942.07
(b)	Restricted Funds		32,971,204.66	4,575,995.67
			34,655,025.53	5,330,937.74
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables			
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		**34,655,025.53**	**5,330,937.74**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	4	717,646.00	546,007.00
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			717,646.00	546,007.00
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories			
(c)	Receivables		-	-
(d)	Cash and bank balances	5	33,163,885.53	4,699,655.74
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	6	773,494.00	85,275.00
			33,937,379.53	4,784,930.74
	Total		**34,655,025.53**	**5,330,937.74**
	Brief about the entity	1	-	-
	Summary of Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements			

AUDITOR'S REPORT

"As per our separate report of even date"

FOR S. TULI & CO.
CHARTERED ACCOUNTANTS
FIRM REGN NO. 000438C

Shashi Bhushan
Chairman

Rajdev Chaturvedi
Treasurer

P.K. Uppal
(Partner)
M. No. 074231
PLACE :LUCKNOW
DATE : 21.06.2025
UDIN:25074231BMILYF9897

Prepared by:Anand Vijay Singh
Finance Manager

S. TULI & CO. Lucknow Chartered Accountants

CHACHIKPUR SATHI U.P AMBEDKAR NAGAR

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Dhirendrapuri,Chachikpur, Goshainganj,
Distt: Ambedkarnagar (U.P)
GENERAL ACCOUNT

Consolidated Income & Expenditure Account for the year ended 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants		-	58,471,066.00	58,471,066.00	-	19,769,496.00	19,769,496.00
(b)	Fees from Rendering of Services		-	-	-	-	-	-
II	**Other Income**	7	217,051.00	188,653.00	405,704.00	199,320.84	183,776.78	383,097.62
III	**Total Income (I+II)**		**217,051.00**	**58,659,719.00**	**58,876,770.00**	**199,320.84**	**19,953,272.78**	**20,152,593.62**
IV	**Expenses:**							
(a)	Donations/contributions paid		-	-	-	-	-	-
(b)	Employee benefits expense	8	39,900.00	-	39,900.00	20,900.00	-	20,900.00
(c)	Depreciation and amortization expense	9	171,916.00	-	171,916.00	152,281.00	-	152,281.00
(d)	Finance costs		-	-	-	-	-	-
(e)	Other expenses	10	163,744.20	30,201,799.01	30,365,543.21	326,568.91	21,053,269.55	21,379,838.46
	Total expenses		375,560.20	30,201,799.01	30,577,359.21	499,749.91	21,053,269.55	21,553,019.46
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		-158,509.20	28,457,919.99	28,299,410.79	-300,429.07	-1,099,996.77	-1,400,425.84
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		-158,509.20	28,457,919.99	28,299,410.79	-300,429.07	-1,099,996.77	-1,400,425.84
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		-158,509.20	28,457,919.99	28,299,410.79	-300,429.07	-1,099,996.77	-1,400,425.84
	Appropriations Transfer to Ear-Marked Specific Fund (Non-FC)		-	28,387,874.84	28,387,874.84	-	-1,099,996.77	-1,099,996.77
	Balance tansferred to Capital Fund (Non-FC)		-157,189.00	-	-157,189.00	-138,198.00	-	-138,198.00
	Balance tansferred to General Fund (non-FC_		11,547.80	-	11,547.80	-149,168.83	-	-149,168.83
	Appropriations Transfer to Ear-Marked Specific Fund (FC)		-	70,045.15	70,045.15	-	-	-
	Balance tansferred to Capital Fund (FC)		-14,727.00		-14,727.00	-14,083.00	-	-14,083.00
	Balance tansferred to General Fund (FC)		1,859.00	-	1,859.00	1,020.76	-	1,020.76
			0.00	-	-	-	-	-
	Brief about the entity	1						
	Summary of Significant Accounting Policies	2						

The accompanying notes are an integral part of the financial statements

AUDITOR'S REPORT

"As per our separate report of even date"

FOR S. TULI & CO.
CHARTERED ACCOUNTANTS
FIRM REGN NO. 000438C

P.K. Uppal
(Partner)
M. No. 074231
PLACE :LUCKNOW
DATE : 21.06.2025
UDIN:25074231BMILYF9897

S. Tuli & Co. Lucknow Chartered Accountants

Shashi Bhushan
Chairman

Rajdev Chaturvedi
Treasurer

Prepared by:Anand Vijay Singh
Finance Manager

CHACHIKPUR SATHI U.P AMBEDKAR NAGAR

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Dhirendrapuri,Chachikpur, Goshainganj,

Distt: Ambedkarnagar (U.P)

GENERAL ACCOUNT

Consolidated Receipts & Payments Account for the year ended 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	RECEIPTS							
I	**Opening Balance**							
	Cash and Bank Balances		123,660.07	4,575,995.67	4,699,655.74	280,698.78	5,679,604.80	5,960,303.58
II	**Income**							
(a)	Donations and Grants		-	58,471,066.00	58,471,066.00	-	19,769,496.00	19,769,496.00
(b)	Fees from Rendering of Services		-	-	-			-
III	**Other Income**	7	217,051.00	188,653.00	405,704.00	199,320.84	183,776.78	383,097.62
IV	**Other Receipts (Current Liability)**	11	108,992.00	-	108,992.00	37,918.36	-	37,918.36
	Total Receipts		**449,703.07**	**63,235,714.67**	**63,685,417.74**	**517,937.98**	**25,632,877.58**	**26,150,815.56**
I	**PAYMENTS:**							
(a)	Donations/contributions paid		-	-	-	-	-	-
(b)	Employee benefits expense	8	39,900.00	-	39,900.00	20,900.00	-	20,900.00
(c)	Other expenses	10	163,744.20	30,201,799.01	30,365,543.21	326,568.91	21,053,269.55	21,379,838.46
(d)	Other Payments (Current Liability)	12	30,000.00	62,711.00	92,711.00	19,109.00	3,612.36	22,721.36
(e)	Capital Payments	13	23,378.00	-	23,378.00	27,700.00	-	27,700.00
II	**Closing Balance:**	5	192,680.87	32,971,204.66	33,163,885.53	123,660.07	4,575,995.67	4,699,655.74
	Cash and Bank Balances							
	Total Payments		**449,703.07**	**63,235,714.67**	**63,685,417.74**	**517,937.98**	**25,632,877.58**	**26,150,815.56**
	Brief about the entity	1	-0.00	-	-	0.00	-	-
	Summary of Significant Accounting Policies	2						
	The accompanying notes are an integral part of the financial statements							

AUDITOR'S REPORT

"As per our separate report of even date"

FOR S. TULI & CO.
CHARTERED ACCOUNTANTS
FIRM REGN NO. 000438C

P.K. Uppal
(Partner)
M. No. 074231
PLACE :LUCKNOW
DATE : 21.06.2025
U' 25074231BMILYF9897

Shashi Bhushan
Chairman

Rajdev Chaturvedi
Treasurer

Prepared by:Anand Vijay Singh
Finance Manager

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	31 March 2025		31 March 2024	
(A)	**Unrestricted Funds (Non-FC)**				
1	**Capital Funds**				
	Opening Balance	462,018.00		542,516.00	
	Add : Assets Transferred form Specific Projects	302,224.00		30,000.00	
	Add : Assets in General A/c	23,378.00		27,700.00	
	Add: Transferred from Income & Expenditure	-157,189.00		-138,198.00	
	Less: Assests Disposed Off	1,489.00	628,942.00	-	462,018.00
2	**General Funds**				
	Opening Balance	102,491.01		275,747.48	
	Add: Transferred from Ear Marked-Specific Fund	62,711.00		3,612.36	
	Add: TDS Deducted in Ear Marked-Specific Fund	704,500.00		-	
	Add: Transferred from Income & Expenditure	11,547.80		-149,168.83	
	Less: Assets Transfer to Capital Fund	23,378.00	857,871.81	27,700.00	102,491.01
(B)	**Unrestricted Funds (FC)**				
1	**Capital Funds**				
	Opening Balance	83,989.00		98,072.00	
	Add : Assets Transferred form Specific Projects	25,560.00		-	
	Add: Transferred from Income & Expenditure	-14,727.00		-14,083.00	
	Less: Assests Disposed Off	6,118.00	88,704.00	-	83,989.00
2	**General Funds**				
	Opening Balance	106,444.06		105,423.30	
	Add: Transferred from Income & Expenditure	1,859.00	108,303.06	1,020.76	106,444.06
	TOTAL (A)(Rs.)		**1,683,820.87**		**754,942.07**
(C)	**Restricted Funds (NON-FC)**				
1	**Ear Marked-Specific Project Funds**				
	Opening Balance	4,575,493.81		5,679,102.94	
	Add: Transferred from Income & Expenditure	28,387,874.84		-1,099,996.77	
	Less: Transferred to General Fund	62,711.00	32,900,657.65	3,612.36	4,575,493.81
(D)	**Restricted Funds (FC)**				
1	**Ear Marked-Specific Project Funds**				
	Opening Balance	501.86		501.86	
	Add: Transferred from Income & Expenditure	70,045.15	70,547.01	-	501.86
	TOTAL (B)(Rs.)		**32,971,204.66**		**4,575,995.67**
	TOTAL (A+B)(Rs.)		**34,655,025.53**		**5,330,937.74**

S. TULI & Co. Chartered Accountants

CHACHIKPUR SATHI U.P. AMBEDKAR NAGAR

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4 Property, Plant and Equipment and Intangible Assets (owned assets) **(Amount in Rs.)**

(A) **GENERAL ACCOUNT**

Particulars /Assets	TANGIBLE ASSETS					
	Machinery and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Compuer and Accessories	Total
Rate	15%	15%	10%	15%	40%	
Gross Block						
At 1 April 2024	207,059.00	95,456.00	84,155.00	-	213,546.00	600,216.00
Additions	10,098.00	6,500.00	34,559.00	-	274,445.00	325,602.00
Deductions/Adjustments	-	-	1,161.00	-	328.00	1,489.00
At 1 April 2023	162,859.00	81,956.00	84,155.00	-	213,546.00	542,516.00
Additions	44,200.00	13,500.00	-	-	-	57,700.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**217,157.00**	**101,956.00**	**117,553.00**	**-**	**487,663.00**	**924,329.00**
At 31 March 2024	**207,059.00**	**95,456.00**	**84,155.00**	**-**	**213,546.00**	**600,216.00**
Depreciation/Adjustments						
At 1 April 2024	31,059.00	13,305.00	8,416.00	-	85,418.00	138,198.00
Additions	27,915.00	13,298.00	9,836.00	-	106,140.00	157,189.00
Deductions/Adjustments		-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-
Additions	31,059.00	13,305.00	8,416.00	-	85,418.00	138,198.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**58,974.00**	**26,603.00**	**18,252.00**	**-**	**191,558.00**	**295,387.00**
At 31 March 2024	**31,059.00**	**13,305.00**	**8,416.00**	**-**	**85,418.00**	**138,198.00**
Net Block						
At 31 March 2025	**158,183.00**	**75,353.00**	**99,301.00**	**-**	**296,105.00**	**628,942.00**
At 31 March 2024	**176,000.00**	**82,151.00**	**75,739.00**	**-**	**128,128.00**	**462,018.00**

(B) **FOREIGN CONTRIBUTION ACCOUNT**

Particulars /Assets	TANGIBLE ASSETS					
	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Compuer and Accessories	Total
Rate	15%	15%	10%	15%	40%	
Gross Block						
At 1 April 2024	-	40,796.00	22,022.00	33,366.00	1,888.00	98,072.00
Additions	-	17,060.00	8,500.00	-	-	25,560.00
Deductions/Adjustments	-	-	6,118.00	-	-	6,118.00
At 1 April 2023	-	40,796.00	22,022.00	33,366.00	1,888.00	98,072.00
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**-**	**57,856.00**	**24,404.00**	**33,366.00**	**1,888.00**	**117,514.00**
At 31 March 2024	**-**	**40,796.00**	**22,022.00**	**33,366.00**	**1,888.00**	**98,072.00**
Depreciation/Adjustments						
At 1 April 2024	-	6,120.00	2,203.00	5,005.00	755.00	14,083.00
Additions	-	7,760.00	2,260.00	4,254.00	453.00	14,727.00
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-
Additions	-	6,120.00	2,203.00	5,005.00	755.00	14,083.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	**-**	**13,880.00**	**4,463.00**	**9,259.00**	**1,208.00**	**28,810.00**
At 31 March 2024	**-**	**6,120.00**	**2,203.00**	**5,005.00**	**755.00**	**14,083.00**
Net Block						
At 31 March 2025	**-**	**43,976.00**	**19,941.00**	**24,107.00**	**680.00**	**88,704.00**
At 31 March 2024	**-**	**34,676.00**	**19,819.00**	**28,361.00**	**1,133.00**	**83,989.00**

CONSOLIDATED NET BLOCK

At 31 March 2025	**158,183.00**	**119,329.00**	**119,242.00**	**24,107.00**	**296,785.00**	**717,646.00**
At 31 March 2024	**176,000.00**	**116,827.00**	**95,558.00**	**28,361.00**	**129,261.00**	**546,007.00**

Lucknow Chartered Accountants

CHACHIKPUR SATHI U.P. AMBEDKAR NAGAR

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

5	**Cash and Bank Balances**		**31 March 2025**	**31 March 2024**
A	**Cash and cash equivalents**			
(a)	On Saving Accounts (Non-FC)		33,053,949.46	4,658,584.70
(b)	On Saving Accounts (FC)		109,856.07	37,951.92
(c)	On Current Accounts		-	-
(d)	Cash on hand (FC)		80.00	3,119.12
	Total	**(I)**	33,163,885.53	4,699,655.74
B	**Other bank balances**			
(i)	Bank Deposits		-	-
(ii)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
	Total other bank balances	**(II)**	-	-
	Total Cash and bank balances	**(I+II)**	**33,163,885.53**	**4,699,655.74**
6	**Other current assets**		**31 March 2025**	**31 March 2024**
(a)	**Income Tax TDS (Non-FC)**			
	Opening Balance		16,281.00	10,478.00
	Add: Deducted during the year		704,500.00	5,803.00
	Less: Refund during the year		16,281.00	-
	Closing Balance		704,500.00	16,281.00
(b)	**Income Tax TDS (FC)**			
	Opening Balance		68,994.00	68,994.00
			68,994.00	68,994.00
	Total		**773,494.00**	**85,275.00**
7	**Other income**		**31 March 2025**	**31 March 2024**
(i)	**Other income (Non-FC)**			
(a)	Interest income			
	Interest On SB Account		181,494.00	192,290.68
	Interest on IT Refund		969.00	-
(b)	Other Income		-	-
	Consultancy Charges		-	58,027.00
	Donations		2,001.00	63,500.00
	Membership Fee		2,200.00	2,200.00
	Travel Reimburshment		49,039.00	50,766.00
	TTT Survey		5,000.00	15,000.00
	Received from Give do		-	292.94
	Amount Recvied for Help Desk Project		55,865.00	-
	Amount Recvied From Worksheet Praogram Resoure Person		60,000.00	-
	Recvied From Serve Project		30,000.00	-
(ii)	**Other income (FC)**			
(a)	Interest income		19,136.00	1,021.00
	Total other income		**405,704.00**	**383,097.62**
8	**Employee benefits expense**		**31 March 2025**	**31 March 2024**
(i)	**Employee benefits expense (Non-FC)**			
(a)	Salaries, wages, bonus and other allowances		39,900.00	20,900.00
	Total Employee benefits expense		**39,900.00**	**20,900.00**
9	**Depreciation and amortization expense**		**31 March 2025**	**31 March 2024**
(a)	On tangible assets		171,916.00	152,281.00
(b)	On intangible assets		-	-
	Total Depreciation and amortization expense		**171,916.00**	**152,281.00**

Lucknow Chartered Accountants

CHACHIKPUR SATHI U.P. AMBEDKAR NAGAR

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31 March 2025	31 March 2024
10	**Other Expenses**	**31 March 2025**	**31 March 2024**
(a)	Religious/charitable	-	-
(b)	**Other Expenses (Non-FC)**		
	International Woman Day Celebrations	-	50,000.00
	Legal Charges	16,750.00	16,025.00
	National Day	-	570.00
	TTT Survey payment	5,000.00	15,000.00
	Consultancy charges Paid	-	53,224.00
	Audit Fees	8,815.00	15,734.00
	Misc Exp	3,450.12	4,494.00
	Bank Charges	1,492.95	9,033.67
	Website Development Charges	4,886.13	7,857.00
	Printing & Stationery	12,035.00	2,040.00
	Travel Expenses	1,360.00	41,401.00
	Office Rent	96,164.00	93,173.00
	E-mail & Postage Expenses	899.00	143.00
	Fuel and Maintenance	2,700.00	2,288.00
	Hospitality	150.00	120.00
	Office Maintenance	610.00	8,746.00
	Travel Reimbursement E-Vidhyaloka	3,932.00	-
	Office Electricity	-	3,620.00
	Governing Board Meeting	5,500.00	3,100.00
	Ear-marked Specific Project Funds Expenses	26,622,804.16	21,053,269.55
(b)	**Other Expenses (FC)**		
(i)	People's Courage International	3,578,994.85	-
(ii)	Bank Charges	-	0.24
	Total	**30,365,543.21**	**21,379,838.46**

11	**Other Receipts (Current Liability)**	**31 March 2025**	**31 March 2024**
	Non-FC		
(a)	TDS Deducted	-	13,306.00
(b)	Advance Refunded from Staff (Ram Suart)	10,000.00	21,000.00
(c)	Advance Refunded from Staff (Ajeet Kumar)	20,000.00	-
(d)	Income tax TDS Refund	16,281.00	-
(e)	Transfer from restrited funds	62,711.00	3,612.36
	Total	**108,992.00**	**37,918.36**

12	**Other Payments (Current Liability)**	**31 March 2025**	**31 March 2024**
	Non-FC		
(a)	TDS Payable Paid	-	13,306.00
(b)	Advance Refunded from Staff (Ram Suart)	10,000.00	-
(c)	Advance Refunded from Staff (Ajeet Kumar)	20,000.00	-
(d)	TDS Deducted during the year	-	5,803.00
(e)	Transfer to unrestrited funds	62,711.00	3,612.36
	Total	**92,711.00**	**22,721.36**

13	**Capital Payments**	**31 March 2025**	**31 March 2024**
	Non-FC		
(a)	Invetor Battery	6,199.00	-
(b)	LED TV	-	13,500.00
(c)	CCTV Camera	-	14,200.00
(d)	Air Conditioner	10,679.00	-
(e)	Office Furniture	6,500.00	-
	Total	**23,378.00**	**27,700.00**

Lucknow Chartered Accountants

CHACHIKPUR SATHI U.P. AMBEDKAR NAGAR

S.TULI & Co.
CHARTERED ACCOUNTANTS
8-HALWASIA COURT
HAZRAT GANJ, LUCKNOW

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

irendrapuri,Chachikpur, Goshainganj,

Distt: Ambedkarnagar (U.P)

GENERAL ACCOUNTS

PROJECT WISE DETAILS FOR THE YEAR ENDING 31.03.2025

S.No.	PARTICULARS	PREVIOUS BALANCE	GRANT	Transfer From	INTEREST&OTHER RECEIPTS	TOTAL	Transfer TO	UTILIZED	TDS DEDUCTED	CLOSING BALANCES
1	Creating Regional Hub	17,513.65	-		524.00	18,037.65		-		18,037.65
2	Capicity Building Initiatives for Tribal Youth Batch-4	(10,094.00)	-			(10,094.00)				(10,094.00)
3	Capicity Building Initiatives for Tribal Youth Batch-5	851.00	-			851.00				851.00
4	APF-ERW Next Phase	3,149,478.67	4,766,000.00		74,627.00	7,990,105.67	-	5,068,580.80		2,921,524.87
5	APF_Sterngthening Pepoles 's Action for Human Equtible And Sustinble Society _Next	-	8,950,000.00		21,211.00	8,971,211.00		2,277,340.27		6,693,870.73
6	APF_Sterngthening Pepoles 's Action for Human Equtible And Sustinble Society_Expnesion	1,348,619.53	6,702,900.00	-	63,726.00	8,115,245.53	-	7,986,614.23	-	128,631.30
7	E-vidya Loka Trust Swadhya Project	6.00	1,416,000.00			1,416,006.00	37,711.00	1,378,295.00		-
8	E-vidya Loka Trust Digital Class Project		338,000.00			338,000.00	25,000.00	313,000.00		-
9	Promonting Civil Socety Action -PCSA	22,565.66	1,600,000.00		5,790.00	1,628,355.66		1,320,019.36		308,336.30
10	E-vidya Loka Trust -Serve Project		502,307.00			502,307.00		493,442.00		8,865.00
11	Provideing 15 golf carts and Life Jackets for free service in Kumbh Mela		4,005,000.00			4,005,000.00		4,005,000.00		-
12	E-vidya Loka Worksheet Project		68,909.00			68,909.00		68,909.00		-
13	Help Desk in Ayodhya to Support to the Pilgrims for Visting Ayodhya Teerth Keshtra	46,553.30	555,000.00			601,553.30		601,553.30		-
14	Plantation Expnses facility to Vistors at Ayodhya		705,000.00			705,000.00		705,000.00		-
15	"Addressing undernurtion amoung children,pregnant and lactating women in selecr blocks of districts of eastern Uttar Pradesh though community engagement		16,177,000.00			16,177,000.00		106.20		16,176,893.80
16	Scope Project		2,000,000.00		5,498.00	2,005,498.00		1,692,257.00		313,241.00
17	Twinking satars of Tomrrow:Ensuring quality eduction in remote ares		8,187.00			8,187.00		8,187.00		-
18	Provideing 35 golf carts and Life Jackets for free service in Kumbh Mela		7,045,000.00		-	7,045,000.00	-	-	704,500.00	6,340,500.00
	TOTAL Rs.	**4,575,493.81**	**54,839,303.00**	**-**	**171,376.00**	**59,586,172.81**	**62,711.00**	**25,918,304.16**	**704,500.00**	**32,900,657.65**
	General Account	86,210.01	204,105.00	62,711.00	57,368.00	**410,394.01**	-	257,022.20	-	153,371.81
	TOTAL Rs.	**4,661,703.82**	**55,043,408.00**	**62,711.00**	**228,744.00**	**59,996,566.82**	**62,711.00**	**26,175,326.36**	**704,500.00**	**33,054,029.46**

S.TULI & Co.
CHARTERED ACCOUNTANTS
8-HALWASIA COURT
HAZRAT GANJ, LUCKNOW

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)

'rendrapuri,Chachikpur, Goshainganj,
Distt: Ambedkarnagar (U.P)

GENERAL ACCOUNTS

LIST OF BANK & CASH BALANCE OF PROJECT ACCOUNT AS ON 31.03.2025

S.No.	PARTICULARS	CASH	BOB A/c no.10155	BOB A/c no.4535	PNB A/c No.35348	PNB A/c No.16398	PNB A/c No.37267	PNB A/c No.43286	TOTAL(Rs.)
1	Creating Regional Hub	-	-	18,037.65	-	-		-	**18,037.65**
2	Capicity Building Initiatives for Tribal Youth Batch-4	80.00	(10,174.00)	-	-	-	-	-	**(10,094.00)**
3	Capicity Building Initiatives for Tribal Youth Batch-5	-	851.00	-	-	-	-	-	**851.00**
4	APF_ERW Next phsase	-	-	-	2,921,524.87	-	-	-	**2,921,524.87**
5	APF_Sterngthening Pepoles 's Action for Human Equtible And Sustinble Society_Next Phase						6,693,870.73		**6,693,870.73**
6	APF_Sterngthening Pepoles 's Action for Human Equtible And Sustinble Society_Expension	-	-	-		-	128,631.30	-	**128,631.30**
7	Vidya Ganga Project -E-vidya Loka Trust	-	-	-	-	-	-	-	-
8	E-vidya Loka Trust Digital Class		-					-	-
9	SATHI_Secrtrit Project	-	-	-	-	308,336.30	-	-	**308,336.30**
10	Help Desk In Ayodhya to Support to the Pligrims for Visting Ayodhya Teerth Keshtra	-	-	-	-	-	-	-	-
11	SCOPE Program		-			313,241.00			**313,241.00**
12	SERVE Project		-			8,865.00			**8,865.00**
13	"Addressing undernurtion amoung children,pregnant and	-						16,176,893.80	**16,176,893.80**
14	Provideing 35 golf carts and Life Jackets for free service in Kumbh Mela					6,340,500.00			**6,340,500.00**
	TOTAL Rs.	**80.00**	**(9,323.00)**	**18,037.65**	**2,921,524.87**	**6,970,942.30**	**6,822,502.03**	**16,176,893.80**	**32,900,657.65**

S.TULI & Co.
CHARTERED ACCOUNTANTS
8-HALWASIA COURT
HAZRAT GANJ, LUCKNOW

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)
Dhirendrapuri,Chachikpur, Goshainganj,
Distt: Ambedkarnagar (U.P)
FOREIGN CONTRIBUTION ACCOUNT

EAR-MARKED- SPECIFIC PROJECT FUNDS UNDISBURSED
LIST OF PROJECT WISE DETAILS FOR THE YEAR ENDING 31.03.2025

S. NO.	PARTICULERS	PREVIOUS BALANCE	FOREIGN CONTRIBUTION	INTEREST AND OTHER RECEIPTS	TOTAL	UTILIZED	CLOSING BALANCE
1	Engaging Influential Family Planing in India	0.02	-	-	0.02	-	**0.02**
2	MNREGA	501.84	-	-	501.84	-	**501.84**
3	Pepole's Courage International (Migrants Reslince Coollaborative - MRC Project)	-	3,631,763.00	17,277.00	3,649,040.00	3,578,994.85	**70,045.15**
	Total Rs. (A)	**501.86**	**3,631,763.00**	**17,277.00**	**3,649,541.86**	**3,578,994.85**	**70,547.01**
1	F.C. General	32,069.59	-	910.00	32,979.59	-	**32,979.59**
2	F.C. Main	5,380.47	-	949.00	6,329.47	-	**6,329.47**
	Total Rs. (B)	**37,450.06**	**-**	**1,859.00**	**39,309.06**	**-**	**39,309.06**
	TOTAL (A+B) Rs.	**37,951.92**	**3,631,763.00**	**19,136.00**	**3,688,850.92**	**3,578,994.85**	**109,856.07**

S. TULI & CO. LUCKNOW CHARTERED ACCOUNTANTS

CHACHIKPUR SATHI U.P. AMBEDKAR NAGAR

S.TULI & Co.
CHARTERED ACCOUNTANTS
8-HALWASIA COURT
HAZRAT GANJ, LUCKNOW

Supporting Association for Thematic and Holistic Initiatives (SATHI-UP)
Dhirendrapuri,Chachikpur, Goshainganj,
Distt: Ambedkarnagar (U.P)
FOREIGN CONTRIBUTION ACCOUNT

LIST OF CASH AND BANK BALANCE WITH PROJECT AS ON 31.03.2025

S.NO.	NAME OF PROJECT	PNB S.B A/c No.6129000100017360	PNB S.B A/c No.6129000100030361	BOB S.B. A/c No.22260100004532	SBI S.B A/C No-40094967887	TOTAL
1	Engaging Influential Family Planing in India		0.02			0.02
2	MNREGA		501.84	-		501.84
3	MRC Project	-	70,045.15	-		70,045.15
	Sub Total Rs.(A)	**-**	**70,547.01**	**-**	**-**	**70,547.01**
1	FC General	614.22	4,647.91	27,717.46		32,979.59
2	FC Main	3,001.47	-	2,379.00	949.00	6,329.47
	Sub Total Rs.(B)	**3,615.69**	**4,647.91**	**30,096.46**	**949.00**	**39,309.06**
	TOTAL Rs.	**3,615.69**	**75,194.92**	**30,096.46**	**949.00**	**109,856.07**

S. TULI & Co. LUCKNOW Chartered Accountants

CHACHIKPUR SATHI U.P. AMBEDKARNAGAR