

SANHITA

(FCRA)

89B, Raja Basanta Roy Road

Kolkata – 700 029

ANNUAL REPORT

FOR THE YEAR ENDED 31st MARCH 2024



M. P. SUREKA & CO.

Chartered Accountants

405, Bentinck Chambers

37A, Bentinck Street

Kolkata – 700 069



M. P. SUREKA & CO.

Chartered Accountants
Bentinck Chambers
37A, Bentinck Street,
Room No. 405, 4th Floor
Kolkata – 700 069
sjhajharia@gmail.com

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SANHITA

1. We have audited the attached Balance sheet of **M/S SANHITA (FCRA)**, 89B, Raja Basanta Roy Road, Kolkata – 700029 as on 31st March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date. These financial statements are responsibility of Board of Trustees / state Coordinators. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit In accordance with generally accepted auditing standards issued by The Institute of Chartered Accountants of India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation.
3. Our audit is not an inspection which is carried out for specific purpose such as to detect fraud. We believe that our audit provides a reasonable basis for our opinion.
Subject to above, we report as under:
 - A) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - B) The expenditures recorded / reported have been verified by us on test basis and were found to be in accordance with the policies of Sanhita.
 - C) The expenditures so verified were found to be adequately supported and authorized by appropriate authorities.
 - D) The expenditures pertain to the period under audit.
 - E) Sanhita has complied with all the statutory and regulatory compliances under FCRA, Indian Trusts Act and Income Tax Act, 1961.
 - F) In our opinion and to the best of our information and according to the explanation given to us, the said accounts, subject to read with notes on accounts thereon, if any, give a true and fair view:
 - i. In the case of "Balance Sheet" of the state of affairs of the Trust as on 31st March 2024;
 - ii. In the case of the "Income & Expenditure Account" of the net surplus of the Trust for the year ending as on 31st March 2024; and
 - iii. In the case of the "Receipts & Payments Account" the net flows of the Trust for the year ending as on 31st March, 2024.
4. We express our heartiest thanks to the managing trustees for extending co-operation during the course of our audit. The management deserves appreciation for the pragmatic steps being taken up in organizing the affairs of the Trust in a meaningful manner which has also lead to augmentation of adequate resources.


SANJAY JHAJHARIA
Partner
M. No. 053940
For **M. P. SUREKA & CO.**
Chartered Accountants
FRN: 322097E
UDIN: 24053940 **BKCLCPET146**



Place: Kolkata
Dated: **20/09/2024**

SANHITA (FCRA)
89B, RAJA BASANTA ROY ROAD, KOLKATA - 700 029

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in Rupees)

PARTICULARS	SCHEDULE	AS AT 31.03.2024
I. SOURCES OF FUND :		
Corpus Fund	A	500.00
Capital Assets Fund	B	9,18,496.50
General Fund	C	7,31,382.94
TOTAL		16,50,379.44
II. APPLICATION OF FUND :		
Fixed Assets	D	9,18,496.50
Current Assets, Loans and Advances : Cash & Bank Balances	E	7,31,882.94
		7,31,882.94
Less : Current Liabilities & Provisions		-
Net Current Assets / (Liabilities)		7,31,882.94
TOTAL		16,50,379.44


SANJAY JHAJHARIA
Partner
Membership No: 053940
M. P. SUREKA & CO.
Chartered Accountants
FRN : 322097E
UDIN : 24053940BKCLCE7146




(MANAGING TRUSTEE)


(TRUSTEE)

Place: Kolkata
Date: 20/09/2024

SANHITA (FCRA)
89B, RAJA BASANTA ROY ROAD, KOLKATA - 700 029

**INCOME & EXPENDITURE ACCOUNT FOR THE
YEAR ENDED 31ST MARCH , 2024**

(Amount in Rupees)

PARTICULARS	SCHEDULE	AS AT 31.03.2024
I. INCOME :		
Donation Received	F	69,71,482.00
Interest Received		91,500.00
TOTAL		70,62,982.00
II. EXPENDITURE :		
Administrative Expenses	G	13,94,205.20
Prevention and Redress of Sexual Harassment at Workplaces	H	33,06,203.78
Towards Safe workplaces : Strengthening Internal and Local Committees	I	21,86,190.76
		68,86,599.74
Less : Application of General Fund Net Revenue Expenses for the year		13,000.00
		68,73,599.74
Purchase of Fixed Assets	D	44,922.00
Total Amount Spent for the year		69,18,521.74
Balance Available for Appropriation		1,44,460.26
1. Maximun Permissible Accumulation u/s. 11(1)(a) of Income Tax Act, 1961, transferred to General Fund		1,44,460.26

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SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

FRN : 322097E

UDIN : 24053940BKCLCE7146



Soma Sen Gupte
(MANAGING TRUSTEE)

Rajashi Mukherjee

(TRUSTEE)

Place: Kolkata

Date: 20/09/2024

SANHITA (FCRA)

89B, RAJA BASANTA ROY ROAD, KOLKATA - 700 029

**RECEIPTS & PAYMENTS ACCOUNT FOR THE
YEAR ENDED 31ST MARCH, 2024**

(Amount in Rupees)

PARTICULARS	SCHEDULE	AS AT 31.03.2024
I. RECEIPTS :		
Opening Balances		
- Cash in Hand		11,247.28
- Cash at Bank		5,89,175.40
Donation Received	F	69,71,482.00
Interest Received		91,500.00
TOTAL		76,63,404.68
II. PAYMENTS :		
Administrative Expenses	G	13,94,205.20
Prevention and Redress of Sexual Harassment at Workplaces	H	33,06,203.78
Towards Safe workplaces : Strengthening Internal and Local Committees	I	21,86,190.76
		68,86,599.74
Purchase of Fixed Assets	D	44,922.00
		69,31,521.74
Closing Balances		
- Cash in Hand	E	3,414.28
- Cash at Bank	E	7,28,468.66
TOTAL		76,63,404.68

SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

FRN : 322097E

UDIN : 24053940BKALCE7146

**(MANAGING TRUSTEE)****(TRUSTEE)**

Place: Kolkata

Date: 20/09/2024

SANHITA (FCRA)
SCHEDULES FORMING PART OF BALANCE SHEET

(Amount in Rupees)

Particulars	Amount	Amount
Schedule : A		
Corpus Fund		
Balance as per Last Accounts	500.00	
Add/Less : for the year	-	
		500.00
Schedule : B		
Capital Assets Fund		
Balance as per Last Accounts	8,73,574.50	
Add : Purchase of Assets during the year	44,922.00	
		9,18,496.50
Schedule : C		
General Fund		
Balance as per Last Accounts	5,99,922.68	
Less: Utilized during the year	13,000.00	
	5,86,922.68	
Add : Addition during the year	1,44,460.26	
		7,31,382.94
Fixed Assets :D		
Computer & Printers (as per last accounts)	5,37,564.00	
Add : Purchases during the year	44,922.00	5,82,486.00
Digital Camera (as per last accounts)		21,620.00
Macbook (as per last accounts)		68,900.00
Equipment (as per last accounts)		37,643.00
Furniture & Fittings (as per last accounts)		1,16,080.50
Mobile Phone (as per last accounts)		91,767.00
		9,18,496.50
Schedule : E		
Cash & Bank Balances		
Cash in Hand	3,414.28	
Cash at Bank (with scheduled bank)	7,28,468.66	
		7,31,882.94



For SANHITA

Soma Sen Gupte

Managing Trustee

For SANHITA

Lajashri Mukherjee

Trustee

SANHITA (FCRA)
SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS AND
INCOME & EXPENDITURE ACCOUNT

(Amount in Rupees)

Particulars	Amount	Amount
Schedule : F		
Donation Received :		
Received during the year :		
Oak Foundation	41,12,090.00	
Paul Hamlyn Foundation	28,59,392.00	
		69,71,482.00
Schedule : G		
Administrative Expenses :		
Audit Services	23,600.00	
Communication	29,238.20	
Professional Fees	28,000.00	
Maintenance & Repair	48,256.00	
Office Running Expenses	14,563.00	
Electricity	31,410.00	
Salary : Accountant	5,38,708.00	
Salary : Executive Director	6,67,500.00	
Travel	12,930.00	
		13,94,205.20
Schedule : H		
Prevention and Redress of Sexual Harassment		
Bank Charges	1,374.10	
IEC Materials	7,23,751.00	
Salary : Trainer	3,74,939.00	
Salary : Researcher	7,16,908.00	
Training and Orientation Programmes	14,89,231.68	
		33,06,203.78

For **SANHITA**

Soma Sen Gupta

Managing Trustee



For **SANHITA**

Rajashri Mukherjee

Trustee

SANHITA (FCRA)
SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS AND
INCOME & EXPENDITURE ACCOUNT

(Amount in Rupees)

Particulars	Amount	Amount
Schedule : I		
Towards Safe workplaces : Strengthening Internal and Local Committees		
Bank Charges	583.00	
Awareness Generation : Information Dissemination	76,020.00	
Engaging with Different Stakeholders : Strategy		
Meeting and Capacity Building	56,980.00	
Interaction with ICDS Workers	6,27,892.76	
Fees : Research & Training	3,85,708.00	
Stationery for Training	10,391.00	
Salary : Junior Trainer	4,28,416.00	
Salary : Trainer	3,38,200.00	
Salary : Training Assistant	2,62,000.00	
		21,86,190.76



For **SANHITA**

Soma San Gupte

Managing Trustee

For **SANHITA**

Rajashri Mukherjee

Trustee

NOTES ON ACCOUNTS:

A. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared to comply, in all material aspects, with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

The financial statements have been prepared under the historical cost convention on an accrual basis except for donations, which have been accounted for on cash basis.

(b) Fixed Assets

Fixed assets are stated at cost. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

(c) Investments

As per the guidelines issued by The Institute of Chartered Accountants of India, long term investments have been valued at cost. Provision is made for diminution in value of long term investments if such diminution is permanent in nature.

(d) Income recognition

Donations and other Incomes are recognised on receipt basis.

(e) Inventory

As per the guidelines issued by The Institute of Chartered Accountants of India, inventories have been valued at cost.

(f) Income Taxes

The accounting treatment for income tax in respect of the income is based on the Accounting Standards on 'Accounting for Taxes on Income' (AS 22) issued by the Institute of Chartered Accountants of India. A provision is made for the current tax based on tax liability computed in accordance with relevant tax rates and tax laws.

(g) Employees Benefits

The provision for gratuity, Provident Fund and ESI has not been considered in the accounts which will be taken into account as and when the liability arises.

However as part of Employees welfare measure Health Insurance and Accidental Insurance of Employees have been provided.

(h) Contingencies

Liabilities, which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to the accounts.



For SANHITA

Soma San Gupta
Managing Trustee

For SANHITA

Rajashri Mukherjee
Trustee

B. NOTES FORMING PART OF THE ACCOUNTS

1. Contingent Liabilities: NIL
2. Previous year's figures have been regrouped where necessary to confirm to this year's classification.


SANJAY JHAJHARIA
Partner
Membership No: 053940
M. P. SUREKA & CO.
Chartered Accountants
FRN : 322097E
UDIN : **24053940BKCLCE7146**




(MANAGING TRUSTEE)


(TRUSTEE)

Place: Kolkata

Date: **20/09/2024**