

SANHITA

(FCRA)

**89B, Raja Basanta Roy Road
Kolkata – 700 029**

**ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**



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 2025, 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 2025;
 - ii. In the case of the "Income & Expenditure Account" of the net surplus of the Trust for the year ending as on 31st March 2025; and
 - iii. In the case of the "Receipts & Payments Account" the net flows of the Trust for the year ending as on 31st March 2025.
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: 25053940 6M10PA7114



Place: Kolkata
Dated: 30/8/2025

SANHITA (FCRA)

Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted	Restricted funds	Total
I	Income	8	-	77,21,564.00	77,21,564.00	-	69,71,482.00	69,71,482.00
(a)	Donations and Grants		-	-	-	-	-	-
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	91,500.00
II	Other Income (Interest)		1,02,117.00	-	1,02,117.00	91,500.00	-	-
III	Total Income (I+II)		1,02,117.00	77,21,564.00	78,23,681.00	91,500.00	69,71,482.00	70,62,982.00
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense		-	-	-	-	-	-
(d)	Depreciation & amortization expense		-	-	-	-	-	-
(e)	Finance costs		-	-	-	-	-	-
(f)	Other expenses		-	-	-	-	-	-
(g)	Charitable Expenses	7	-	77,21,564.00	77,21,564.00	-	69,18,521.74	69,18,521.74
(h)	Other Expenses		-	-	-	-	-	-
	Total expenses		-	77,21,564.00	77,21,564.00	-	69,18,521.74	69,18,521.74
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)				1,02,117.00			1,44,460.26
VI	Exceptional items							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)				1,02,117.00			1,44,460.26
VIII	Extraordinary Items							
IX	Excess of Income over Expenditure for the year (VII-VIII)				1,02,117.00			1,44,460.26
	Appropriations							
	Balance transferred to General Fund (Maximum 15%)				1,02,117.00			1,44,460.26
	Balance transferred to Accumulated Fund (Project Fund) u/s 11(2)				-			-
					1,02,117.00			1,44,460.26

The accompanying notes are an integral part of the financial statements

For SANHITA
Soma Sen Gupta
(MANAGING TRUSTEE)
Managing Trustee



For SANHITA
Rajinshi Mukherjee
(TRUSTEE)
Trustee

SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

FRN : 322097E

UDIN: 25053940 Bm100A7114

Place: Kolkata

Dated: 30/03/2025

SANHITA (FCRA)

Receipts and Payments for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
	Opening Cash In Hand		3,414.28	11,247.28
	Opening Cash at bank		7,28,468.66	5,89,175.40
			7,31,882.94	6,00,422.68
I	Receipts			
	Donations and Grants	8	77,21,564.00	69,71,482.00
	Other Income (Interest)		1,02,117.00	91,500.00
II	Opening Current Assets		-	-
III	Closing Current Liabilities		-	-
IV	Total Receipts (I+II+III+IV)		78,23,681.00	70,62,982.00
V	Payments:			
	Charitable Expenses	7	77,89,188.54	69,31,521.74
	Other Expenses		-	-
VI	Closing Current Assets		-	-
VII	Opening Current Liabilities		-	-
VIII	Total Payments		77,89,188.54	69,31,521.74
IX	Net Balance		7,66,375.40	7,31,882.94
X	Represented By :			
	Closing Cash In Hand	6	9,948.28	3,414.28
	Closing Cash at bank		7,56,427.12	7,28,468.66
			7,66,375.40	7,31,882.94

SJH

SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

FRN : 322097E

UDIN: 25053940@mip00A7114



For SANHITA

Soma Sen Gupta

MANAGING TRUSTEE

Managing Trustee

Rajashi Mukherjee
For SANHITA

(TRUSTEE)
Trustee

Place: Kolkata

Dated: 30/08/2025

SANHITA (FCRA)

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

Note - 1 Brief about the entity

SANHITA , a non-profit making organisation with its organic roots in the Indian Women's Movement is committed towards an overall vision of gender justice and gender equity. Sanhita focuses on mainstreaming gender concerns by promoting institutional accountability and systematic reforms. Sanhita works with an empowerment approach through research, campaign, training, capacity building and knowledge creation. The Trust was established on 8th October 1996.

Note - 2 Significant Accounting Policies

2.1 Basis of Preparation :

The financial statements have been prepared on the basis of Guidance Note issued by ICAI on Financial Statements of Non-Corporate Entities. The financial statements have been prepared under the historical cost convention on an accrual basis, except otherwise mentioned. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

2.2 Revenue Recognition :

a) Donations and Grants are recognized upon receipt.

b) Interest is recognized on a time proportion basis taking into account the amount of deposit and rate applicable.

2.3 Fixed Assets :

Fixed assets are stated at historical cost and impairment losses, if any. Historical cost comprise of the purchase price and any attributable cost on bringing the assets into working condition for its intended use.

2.4 Depreciation :

No depreciation is provided on Fixed Assets

2.5 Borrowing Costs :

Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. All other borrowing costs are charged to revenue.

2.5 Impairment :

The carrying amounts of assets are reviewed periodically and if there is any indication of impairment based on internal / external factors, an impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use.

2.6 Taxation :

The donations / grants / interest etc. received are utilised as per the provisions of Income Tax Act, 1961 and the Rules framed thereunder. Hence, no tax liability is envisaged.

2.70 Foreign Currency Transactions :

Foreign currency transactions are recorded in the reporting currency by applying to the foreign currency amount, the exchange rate between the reporting currency and the foreign currency at the date of the transaction using the spot rate.

2.8 Provisions and 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 Accounts.

2.9 Retirement & other Employee benefit :

The Trust provides for Employees Health Insurance and Accidental Insurance.



For SANHITA
Soma Sen Gupta
Managing Trustee

For SANHITA
Rajashi Mukherjee
Trustee

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024	Addition during the year	Utilisation during the year	As at 31st March 2025
(A)	Unrestricted Funds				
1	Corpus Funds	500.00	-	-	500.00
2	General Funds	7,31,382.94	1,02,117.00	67,624.54	7,65,875.40
		7,31,882.94	1,02,117.00	67,624.54	7,66,375.40
	<i>Previous Year</i>	6,00,422.68	1,44,460.26	13,000.00	7,31,882.94
(B)	Restricted Funds				
1	Accumulated Funds	-	-	-	-
2	Capital Asset Fund	9,18,496.50	1,88,389.00	-	11,06,885.50
		9,18,496.50	1,88,389.00	-	11,06,885.50
	<i>Previous Year</i>	8,73,574.50	44,922.00	-	9,18,496.50
	TOTAL	16,50,379.44	2,90,506.00	67,624.54	18,73,260.90
	<i>Previous Year</i>	14,73,997.18	1,89,382.26	13,000.00	16,50,379.44
	<i>Previous Year</i>	59,73,424.18	1,17,841.00	46,17,268.00	14,73,997.18

Note - 4 Other current liabilities

PARTICULARS	31 March 2025	31 March 2024
Liabilities for the year	-	-
Net Amount of Liabilities carried forward	-	-

For SANHITA
Soma Sen Gupta
Managing Trustee

For SANHITA
Rajashi Mukherjee
Trustee



Note - 5 Property, Plant and Equipment and Intangible assets

Name of Fixed Assets	Opening Balance as on 01.04.2024	Add: Addition during the year	Less: Adjusted during the year	Closing Balance as on 31.03.2025
Property, Plant and Equipment				
Computers and Printers	5,82,486.00	1,75,589.00	-	7,58,075.00
Digital Camera	21,620.00	-	-	21,620.00
Office Equipment	37,643.00	-	-	37,643.00
Macbook	68,900.00	-	-	68,900.00
Furniture & Fixtures	1,16,080.50	12,800.00	-	1,28,880.50
Mobile Phones	91,767.00	-	-	91,767.00
Sub-Total	9,18,496.50	1,88,389.00	-	11,06,885.50
<i>Previous Year</i>	<i>8,73,574.50</i>	<i>44,922.00</i>	-	<i>9,18,496.50</i>

Note - 6 Cash and bank balances

PARTICULARS	31 March 2025	31 March 2024
Cash in Hand	9,948.28	3,414.28
Cash at Bank	7,56,427.12	7,28,468.66
Grand Total	7,66,375.40	7,31,882.94

For SANHITA

Soma San Gupta

Managing Trustee

For SANHITA

Rajeshi Mukherjee
Trustee



Note - 7 Charitable Expenses

(Amount in Rs.)

PARTICULARS		31 March 2025	31 March 2024
Revenue Expenses from current year's fund without Reimbursement for Expenses (as per Note 10)			
Administrative Expenses	7a	15,20,087.84	13,94,205.20
Prevention and Redress of Sexual Harassment at Workplaces	7b	30,52,502.51	33,06,203.78
Towards Safe workplaces : Strengthening Internal and Local Committees	7c	23,48,345.55	21,86,190.76
Situation Analysis on SHW Across Various Sectors & Reflection Exercises	7d	6,79,863.64	-
		76,00,799.54	68,86,599.74
Add : Purchase of Assets		1,88,389.00	44,922.00
		77,89,188.54	69,31,521.74
Less: Application of General Fund		67,624.54	13,000.00
Total Amount Spent for the Year		77,21,564.00	69,18,521.74
Revenue Expenses for the year		75,33,175.00	68,73,599.74
Capital expenses for the year		1,88,389.00	44,922.00
		-	-
Add : Amount not paid in earlier year paid during the year		-	-
Less : Amount not paid during the year		-	-
Total Amount Spent For The Year		77,21,564.00	69,18,521.74
Balance Available For Appropriation		1,02,117.00	1,44,460.26
1. Maximum Permissible Accumulation u/s.11(1)(a) of Income Tax Act, 1961, transferred to General Fund		1,02,117.00	1,44,460.26
2. Accumulated Fund u/s.11(2) of the Income Tax Act, 1961, transferred to Project Fund		-	-
TOTAL		1,02,117.00	1,44,460.26

For SANHITA

Soma Sen Gupta
Managing Trustee



For SANHITA

Rajashri Mukherjee
Trustee

	31st March 2025	
Note 7a		
ADMINISTRATIVE EXPENSES		
Audit Services	23,600.00	
Communication	31,816.84	
Professional Fees	20,000.00	
Maintenance & Repair	58,391.00	
Office Running Expenses	23,522.00	
Electricity	27,620.00	
Salary : Accountant	5,37,308.00	
Salary : Executive Director	7,77,640.00	
Travel	20,190.00	
		15,20,087.84
Note 7b		
Prevention and Redress of Sexual Harassment		
Bank Charges	1,437.33	
IEC Materials	3,73,583.00	
Salary : Trainer	4,08,759.00	
Salary : Researcher	7,46,701.00	
Training and Orientation Programmes	15,22,022.18	
		30,52,502.51
Note 7c		
Towards Safe workplaces : Strengthening Internal and Local Committees		
Bank Charges	805.30	
Awareness Generation : Information Dissemination	50,000.00	
Engaging with Different Stakeholders : Strategy Meeting and Capacity Building	76,318.00	
Interaction with ICDS Workers	7,25,842.65	
Fees : Research & Training	1,61,750.00	
Review of Sanhita's Work	2,69,044.60	
Stationery for Training	8,945.00	
Salary : Junior Trainer	3,77,420.00	
Salary : Trainer	3,77,820.00	
Salary : Training Assistant	3,00,400.00	
		23,48,345.55
Note 7d :		
Situation Analysis on SHW Across various sectors & Reflection Exercises		
Bank Charges	2,203.98	
Learning Document for Anganwadi Workers	12,000.00	
Capacity Building	5,551.00	
Reflection Exercises and Team Building Workshop	1,28,613.00	
Review of Sanhita's Work	14,404.00	
Situation Analysis on SHW for Zari workers	4,02,676.66	
Stationery for Workshop	5,750.00	
Salary : Programme Associate	22,000.00	
Salary : Researcher & Trainer	86,665.00	
		6,79,863.64



For SANHITA

Soma Sen Gupta
Managing Trustee

For SANHITA

Rajashi Mukherjee
Trustee

Note 8

Significant Accounting Policies and Notes on Accounts:

1 The Trust has prepared the Financial Statements in accordance historical cost convention and as a going concern basis. Income and Expenses are accounted in accordance with accrual basis of accounting and in accordance with generally accepted accounting principles in India, except where otherwise stated.

2 Grant, Corpus Donation & Donation other than Corpus Donation for the year have been apportioned as below:

<u>Particulars</u>	<u>F.Y. 2024-25</u> <u>Amount (Rs.)</u>	<u>F.Y. 2023-24</u> <u>Amount (Rs.)</u>
Grant		
Foreign Grant		
Dasra	10,23,852.00	-
Oak Foundation	38,38,320.00	41,12,090.00
Paul Hamlyn Foundation	28,59,392.00	28,59,392.00
Total Grant	<u>77,21,564.00</u>	<u>69,71,482.00</u>

3 Interest Received for the year are recognised as Income for the year.

4 Application of funds for Purchase of Assets (Capital Expenses) for the year are as follows:

<u>Particulars</u>	<u>F.Y. 2024-25</u> <u>Amount (Rs.)</u>	<u>F.Y. 2023-24</u> <u>Amount (Rs.)</u>
Application of Current Year's Fund	1,88,389.00	44,922.00
Application of Accumulated fund	-	-
Total Purchase of Assets (Capital Expenses) for the year	<u>1,88,389.00</u>	<u>44,922.00</u>

5 Expenses related to project has been grouped under the respective project head.

6 Previous year's figures have been re-arranged, re-classified & re-grouped wherever necessary.

These are the Schedules referred to in our report of even date.

SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

FRN : 322097E

UDIN: 25053940 Bm100A7114



Place: Kolkata

Dated: 30/08/2025

For SANHITA

Soma Sen Gupta

MANAGING TRUSTEE
Managing Trustee

For SANHITA

Rajashi Mukherjee

(TRUSTEE)
Trustee