

Independent Auditors' Report

**TO THE MEMBERS OF,
NAV SRISHTI,**

Report on the Financial Statements

We have audited the accompanying financial statements of M/s Nav Srishti ("A Society Registered under The Societies Registration Act 1860 Bearing Registration No.S/26460, 1994"), which comprise the Consolidated Balance Sheet as at 31 March 2024, the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

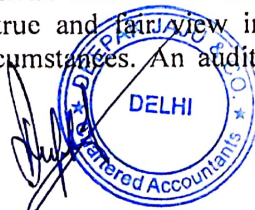
Management is responsible for the preparation & fair presentation of these Financial Statement in Accordance with The Societies of Registration Act 1860. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

An 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 financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness



Annu Jha
ANNU JHA
President
Nav Srishti



of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;
- b) In the case of the Income & Expenditure Account, the excess of Income Over expenditure for the year ended on that date; and

Report on other Legal and Regulatory Requirements

We Report That:

- a). We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b). In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books and proper returns adequate for the purposes of our audit have been received by us.
- c). The Project Funds have been utilized for the purpose for which they were provided.
- d). The Internal Control, internal Checks implemented by the Society were found adequate, commensurate with the Size of the Society.

FOR DEEPAK JAJU & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 018142N

(DEEPAK JAJU)

Proprietor

M. No.96308

Dated : 30th September 2024

UDIN: 24096308BKERLR5696



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ANNU JHA
President
Nav Srishti



NAV SRISHTI
306, NEB SARAI, NEW DELHI -110068

CONSOLIDATED BALANCE SHEET FOR THE YEAR AS ON 31ST MARCH, 2024

<u>31-3-2023</u> <u>Rs.</u>	<u>LIABILITIES</u>	<u>31-3-2024</u> <u>Rs.</u>	<u>31-3-2023</u> <u>Rs.</u>	<u>ASSETS</u>	<u>31-3-2024</u> <u>Rs.</u>
	<u>GENERAL FUNDS</u>			<u>FIXED & CURRENT ASSETS</u>	
	Balance as per last year 3,402,932			<u>FIXED ASSETS</u>	
			6,094,994	(As per Schedule - A)	6,199,135
3,402,932	Add:- Excess of Expenditure over Income 977,463	4,380,395			
			168,532	<u>LOAN & ADVANCES</u>	
				(As per Schedule - B)	293,694
	<u>LOAN & ADVANCE</u>			<u>GRANT RECEIVABLE</u>	
2,584,812	- Staff Welfare Fund 1,076,335	1,076,335	3,241,318	(As per Schedule - C)	4,320,573
	- Loan Others -				
	<u>UNSPENT GRANTS</u>			<u>CASH & BANK BALANCE</u>	
61,777	(As per Annexure - 1)	1,038,961	676,974	Bank Balances 1,476,059	
				(As per Schedule - D)	
	<u>CURRENT LIABILITIES</u>		6,790	Cash In Hand 3,800	1,479,859
4,139,087	(As per Schedule - E)	5,797,570			
10,188,608		12,293,261	10,188,608		12,293,261

AUDITORS REPORT

As per our report of even date attached'

Firm Regn. No.: 018342N

Deepak Jaju

for & on behalf of

M/s Deepak Jaju & Co.

Chartered Accountants

Place : New Delhi

Dated : 30th September 2024

UDIN: 24096308BKERKT1149



FOR NAV SRISHTI

ANNU JHA

(ANNU JHA)
PRESIDENT

ANNU JHA
President
Nav Srishiti

REENA BANERJEE

(REENA BANERJEE)
SECRETARY



NAV SRISHTI
306, NEB SARAI, NEW DELHI -110068

CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 2024

<u>31-3-2023</u> <u>Rs.</u>	<u>EXPENDITURE</u>	<u>31-3-2024</u> <u>Rs.</u>	<u>31-3-2023</u> <u>Rs.</u>	<u>INCOME</u>	<u>31-3-2024</u> <u>Rs.</u>
3,192.57	To Project Grant Expenses (As per Schedule - F to R) Nav Srishti Gen. Expenses (FCRA) Chirag Foundation Project Exp.	57.23 296,039.00	22,151,534.10 514,078.00	By Grant Receipts (As per Schedule - S) Add: Unspent Grants of prev. Year	20,014,622.00 61,777.00
1,407,971.00	Childline Project Expenses	577,815.00			20,076,399.00
6,166,526.00	Plan Saksham Project Expenses	-	3,241,318.00	Add: Grant Receivable (Closing)	4,320,573.00
1,800,920.00	Mobile Creche Project Expenses	1,004,240.00			24,396,972.00
620,192.00	Family Counselling Centre Project Exp.	612,481.00	2,448,784.00	Less : Grant Receivable of Previous Year	3,241,318.00
2,875,733.00	Apollo Tyres Foundation (MMU Delhi)	3,010,036.00	61,777.00	Less : Unspent Grants C/f Current Year	1,038,961.00
1,999,996.00	CRY Project Exp. (Delhi)	1,856,199.00	23,396,369.10		20,116,693.00
4,782,016.00	DCW Project Expenses	4,746,171.00			
297,747.00	Integrated Child Deveopment Scheme (Creches)	637,967.00	963,503.50	By Other Receipts (As per Schedule - T)	1,375,877.50
353,301.70	Nav Srishti Core Expenses	(262,063.76)		By Donation in Kind	-
30,208.00	All India Woment Con. Exp.	158,018.00	8.00		
1,502,913.00	Apollo Tyres Foundation (Jodhpur)	1,069,717.00			
514,160.00	RISE UP (ICDS) PROJECT EXPENSES	-	429,223.76	By Excess of exp. Over Income	
2,060,349.00	CRY Project Exp. (FRBD)	2,155,253.00			
-	Apollo Tyres Foundation (CMTN)	692,835.00			
-	Trrain Project Expenes	874,032.00			
-	Roshni Project (Tower Vision Pvt. Ltd.) Exp.	2,545,039.00			
-	Azim Premji Project Exp.	140,065.00			
373,879.09	To Depreciation	401,207.44			
-	To Excess of Income over Expenditure	977,462.59			
24,789,104.36		21,492,570.50	24,789,104.36		21,492,570.50

AUDITORS REPORT

As per our report of even date attached'

Firm Regn. No.: 018142N

Deepak Jaju (M. No. 96308)

for & on behalf of

M/s Deepak Jaju & Co.

Chartered Accountants

Firm Regn. No.: 018142N

Place : New Delhi

Dated : 30th September 2024

UDIN: 24096308BKERT1149



FOR NAV SRISHTI

(ANNU JHA)
PRESIDENT

ANNU JHA
President
Nav Srishti

(REENA BANERJEE)
SECRETARY



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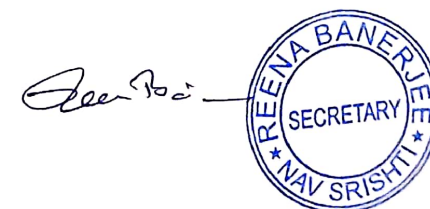
Sr. No	Donor Name	Purpose	Balance As On 1-4-2023 (Unspent)	Grant Receivable As on 01-04-2023	Grant Received & Others	Grant Receivable As on 31-03-24	Interest Received & Others W/off/ Org. Share	Grant Returned & Other	Grant Utilised Including Fixed & Current Assets	Unspent Grants As on 31-3-2024
FCRA Account										
1	Chirag Foundation	For Creche Programme	-	-	711,000.00	-	-	-	296,039.00	414,961.00
2	Chirag Foundation	For FCC Programme	-	-	624,000.00	-	-	-	-	624,000.00

Total Amount Rs. - - 1,335,000.00 - - - 296,039.00 1,038,961.00

Indian Account										
1	CRY	To Ensure child rights for their	50,000.00	-	4,014,300.00	-	6,199.00	-	4,070,499.00	-
2	DCW (Mahila Panchayat, CIC, MHL)	Working for Protection women from domestic violence	-	1,333,487.00	4,176,602.00	1,903,056.00	-	-	4,746,171.00	-
3	Roshni Project (Tower Vision India Pvt.Ltd.)	for Roshni Project (health Check up Prog.)	-	-	2,545,039.00	-	-	-	2,545,039.00	-
4	Central Social Welfare Board	Family Counselling Programme (Neb Sarai and Shastri Park)	-	778,523.00	543,600.00	754,074.00	93,330.00	-	612,481.00	-
6	Child Line India Foundation	Child Programme	-	742,733	703,210.00	617,338	-	-	577,815.00	-
7	Apollo Tyres Foundation	Health Programme for Truckers	11,777.00	-	4,756,685.00	-	4,126.00	-	4,772,588.00	-
8	Integrated Child Devel. Sc	For Creche Programme	-	268,073.00	-	906,040.00	-	-	637,967.00	-
9	Trust for Retailers & Retail Associates of India (TRRAIN)	Retail Training Prog	-	-	877,800.00	-	992.00	-	878,792.00	-
10	Mobile Creche	For Creche Programme	-	118,502.00	1,122,742.00	-	-	-	1,004,240.00	-
11	Azim Premji Philanthropic Initiatives	Mahila Panchyat Program	-	-	-	140,065.00	-	-	140,065.00	-
12	All India Women Conference Project	Health Awareness Program	-	-	-	-	-	-	-	-
Sub-Total			61,777.00	3,241,318.00	18,739,978.00	4,320,573.00	104,647.00	-	19,985,657.00	-
Total Amount Rs.			61,777.00	3,241,318.00	20,074,978.00	4,320,573.00	104,647.00	-	20,281,696.00	1,038,961.00



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SCHEDULE -A, FIXED ASSETS AS ON 31.3.2024

Sr. No.	Particulars	Rate of Dep.	Balance As on 1-4-2023	Addition Before September	Addition After September	Deduction During the year	Total Rs.	Depreciation During the year	W.D.V as on 31.3.2024
1	Computers								
	FCRA Account	40%	127,311.70	-	-	-	127,311.70	50,924.68	76,387.02
	Indian Account	40%	21,198.51	44,000.00	120,000.00	-	185,198.51	50,079.40	135,119.11
2	Furniture & Fixtures								
	FCRA Account	10%	333,137.16	-	-	-	333,137.16	37,881.38	295,255.78
	Indian Account	10%	263,151.77	20,118.00	20,650.00	-	303,919.77	29,359.48	274,560.30
3	Office Equipments								
	FCRA Account	15%	473,793.00	-	-	-	473,793.00	94,743.66	379,049.34
	Indian Account	15%	400,063.61	4,899.00	4,760.00	-	409,722.61	60,744.39	348,978.22
4	Vehicles								
	FCRA Account	15%	8,660.01	-	-	-	8,660.01	1,424.66	7,235.35
	Indian Account	15%	506,998.57	-	-	-	506,998.57	76,049.79	430,948.79
5	Land & Building								
	FCRA Account	-	22,546.00	-	-	-	22,546.00	-	22,546.00
	Indian Account	-	4,229,054.81	-	-	-	4,229,054.81	-	4,229,054.81
			6,385,915.15	69,017.00	145,410.00	-	6,600,342.15	401,207.44	6,199,134.71
					214,427.00				

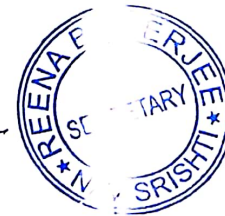
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1 DETAILS OF ADVANCE AS ON 31.03.2024

AMOUNT Rs.

FCRA Accounts

- Advance for Programmes

Total Amount

Indian Accounts

- Advance for Programmes

- Tax Deducted at Source FY 21-22

- Tax Deducted at Source FY 22-23

- Tax Deducted at Source (Current Year)

Total Amount

Grand Total Amount

58,978.00

54,994.00

87,814.00

91,908.00

293,694.00

293,694.00

2 DETAILS OF GRANT RECEIVABLE AS ON 31.03.2024

AMOUNT Rs.

FCRA Accounts

- Plan

Total Amount

Indian Accounts

- Mobile Creche

- DCW (MP+CIC+MHL)

- Central Social Welfare Board

- Childline Foundation

- Integrated Child Develp. Scheme

- Azim Premji Philanthropic Initiatives

Total Amount

Grand Total Amount

1,903,056.00

754,074.00

617,338.00

906,040.00

140,065.00

4,320,573.00

4,320,573.00

FOR NAV SRISHTI


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3 DETAILS OF BANK BALANCE AS ON 31.03.2024

FCRA Accounts

- UCO Bank A/c No. 10690100017291	42,216.61
- Kotak Mahindra Bank A/c No. 4511816532	435,805.50
- SBI FCRA Bank A/c No. 40094440987	673,163.84
Total Amount	1,151,185.95

Indian Accounts

- State Bank of India (A/C No. 10341659642)	36,324.63
- Bank of India (A/C No. 606310110004672)	13,054.06
- Allahabad Bank (A/C No. 50151902367)	2,893.80
- Kotak Mahindra Bank (A/C 626010119715)	12,548.42
- Kotak Mahindra Bank (A/C 626010119731)	39,755.88
- Kotak Mahindra Bank (A/C 626010119740)	113,592.05
- Kotak Mahindra Bank (A/C 626010120385)	1,752.64
- Kotak Mahindra Bank (A/C 626010120435)	7,321.60
- Standard Chartered Bank-53310441476	1,869.00
- Union Bank of India (A/ C No. 545802010004711)	76,762.40
- Union Bank of India (A/ C No. 545802010001368)	6,805.95
- Union Bank of India (A/ C No. 545802010002921)	12,192.50
	324,872.93

Grand Total Amount

1,476,058.88

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4 DETAILS OF EXPENSES PAYABLE AS ON 31.03.2024

<u>FCRA Account</u>	
- Consultancy Payable	3,000.00
- Sundry Creditors	6,784.00
- Payable Supplier/ Imprest Payable	1,990.00
Total Amount	11,774.00
<u>INDIA Account</u>	
- Salary Payable	3,284,658.00
- Rent Payable	604,299.00
- Sundry Creditors	177,463.00
- Payable Supplier/ Imprest Payable (Indian)	1,680,511.00
- Consultancy Payable	1,900.00
- TDS /pf payable	36,965.00
Total Amount	5,785,796.00
Grand Total Amount	5,797,570.00

DETAILS OF FCRA ACCOUNT EXPENDITURE FOR 2023-24

1 DETAILS OF NAV SRISHTI FCRA GENERAL EXP :

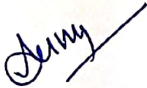
<u>A. EXPENDITURE</u>	<u>AMOUNT Rs.</u>
- Bank Charges	57.23
Total Amount	57.23

2 DETAILS OF CHIRAG FOUNDATION PROJECT EXP :

- CF-COMMUNITY ENGAGEMENT	990.00
- CF-EDUCATION	1000.00
- CF-FESTIVE CELEBRATIONS & GIFTS	2060.00
- CF-HEALTH AND HYGIENE	3055.00
- CF-NUTRITION AND HEALTH	37329.00
- CF-PERSONNEL	217500.00
- CF-SUPPORT OVERALL SUPERVISION	34105.00

Total Amount **296,039.00**

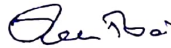
Grand Total FCRA Expenses **296,096.23**


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FOR NAV SRISHTI


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DETAILS OF INDIAN ACCOUNT EXPENDITURE FOR 2023-2024

1 DETAILS OF CHILDLINE PROJECT PROJECT EXP :

<u>A. EXPENDITURE</u>	<u>AMOUNT Rs.</u>
- Staff Salary	380,000.00
- Clint related contingency	71,268.00
- Administrative Expenses	75,307.00
- Travel Expenses	51,240.00
Grand Total	577,815.00

2 DETAILS OF MOBILE CRECHE PROJECT EXPENSES

<u>A EXPENDITURE (GODREJ)</u>	<u>AMOUNT Rs.</u>
- Educational Expenses	43,332.00
- Health	38,915.00
- Nutritional Expenses	313,988.00
- Community Engagement	39,115.00
- Exposure Visit	38,916.00
- Creche Excursion	10,000.00
- Local Travel & Field Staff travel Exp.	35,000.00
- Special Day Celebration	2,000.00
- Utensils	3,000.00
- Supervision Cost	-
Total	524,266.00
<u>B. PERSONNEL COST</u>	<u>AMOUNT Rs.</u>
- Salary & Allowance	389,550.00
	-
<u>C. ADMIN COST</u>	
- NGO Admin cost	90,424.00
Total	479,974.00
Grand Total	1,004,240.00

3 DETAILS OF FAMILY COUNSELLING CENTRE PROJECT EXP :

	<u>AMOUNT Rs.</u>
- Conveyance	2,810.00
- Hon. Of Typist/Admin/Accountant	64,000.00
- Maintenance Charges	16,500.00
- Misc. Expenses	13,171.00
- Rent	36,000.00
- Salary & Allowance	480,000.00
Grand Total	612,481.00

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4 DETAILS OF ALL INDIA WOMEN CONFERENCE PROJECT EXPENSES

PROGRAMME COST

- Beauty Parlour Prog. Expenses (Non-Recurring cost)	2,006.00
- Beauty Parlour- (Recurring Cost)	44,664.00
Sub Total Amount	46,670.00
- Old Age Prog. Expenses (Non-Recurring cost)	-
- Old Age Program- (Recurring Cost)	57,154.00
Sub Total Amount	57,154.00
- Awareness Prgoramme Exp.	35,233.00
- Health Check up Camp Exp.	18,961.00
Grand Total	158,018.00

5 DETAILS OF DELHI COMMISSION FOR WOMEN PROJECT EXPENSES

A Details of CIC-1 & CIC-2 Project Expenses :

- Admin Cost	484,342.00
- Counselors	2,159,032.00
- Reporting Expenses	-
Sub Total Amount	2,643,374.00

B Mobile Help Line Project Expenses

- Driver	648,000.00
- Fuel Cost	132,779.00
- Helpline Volunteers	1,080,000.00
- Misc Expenses	242,018.00
Sub Total Amount	2,102,797.00
Grand Total	4,746,171.00

6 DETAILS OF ICDS (CRECHES I & II) PROJECT EXPENSES

A. PERSONNEL COST

- Salary & Allowance	AMOUNT Rs.
Total Amount	234,000.00

B. PROGRAMME COST

- Supplementary Nutrition	157,047.00
- Other Items	6,920.00
- Rent	240,000.00
Total Amount	403,967.00
Grand Total	637,967.00

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7 DETAILS OF CRY (DELHI) PROJECT EXPENSES

A. ADMINISTRATIVE COST	AMOUNT Rs.
- Rent & Maintenance	-
- Honorarium/Staff Cost	178,800.00
- Audit fee	5,000.00
- Monthly Planning & Review	12,881.00
- Staff Welfare & Group Insurance	18,016.00
- Cry other Exp.	6,199.00
Total Amount	220,896.00
B. PROGRAMME COST	
- Capacity Building Training of Staff	24,335.00
- Course & Certification for DLC	36,400.00
- Annual Meet for Vigilant Group Member	13,370.00
- Mobile Recharge Team	14,472.00
- Maintenance & other exp.	100,699.00
- Program Travel Expenses	74,876.00
- Rent for CAC & DLC Center	248,200.00
- Resource Materials for CAC Center	16,006.00
- Safety & Hygiene Materials	8,544.00
- Special Day Celebration	12,881.00
- Honorarium/Staff Cost	1,085,520.00
Total Amount	1,635,303.00
Grand Total	1,856,199.00

8 DETAILS OF TERRAIN PROJECT EXPENSES

A. PERSONNEL COST	AMOUNT Rs.
- Human Resource	215,967.00
- Rent and Maintenance Cost	168,785.00
- Over/admin cost	49,041.00
Total Amount	433,793.00
B. PROGRAMME COST	
- Computer Lab	12,741.00
- Conveyance Exp	15,715.00
- Food Exp.	202,112.00
- Graduation Ceremony	12,264.00
- Internet services	21,477.00
- Mobilizer Salary	100,000.00
- Placement Coordination Cost	50,000.00
- Printing & Stationery	14,034.00
- Retail Exposure Visit	11,896.00
Total Amount	440,239.00
Grand Total	874,032.00

8 DETAILS OF APPI PROJECT EXPENSES

A. PERSONNEL COST	AMOUNT Rs.
- Director Honorarium	48,000.00
- Pera Legal Worker Hono.	69,034.00
	117,034.00
B. TRAVE BOARDING & LODGING	AMOUNT Rs.
- Director Travel	4,305.00
- Pera Legal Worker Travel	1,210.00
	5,515.00
C. ADMINISTRATIVE COST	AMOUNT Rs.
- Rent & Maintenance	5,516.00
- Center Rent & Maintenance	12,000.00
	17,516.00
Grand Total	140,065.00



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FOR NAV SRISHTI

Reena Banerjee
(REENA BANERJEE)
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2 DETAILS OF CRY (FRBD) PROJECT EXPENSES

	<u>AMOUNT Rs.</u>
A. ADMINISTRATIVE COST	
- Monthly Review & Meeting	22,653 00
- Honorarium/Staff Cost	168,600 00
- CAPEX Expenses	7,188 00
- Audit fee	5,000 00
- Group Insurance	15,665 00
Total Amount	<u>219,106 00</u>
B. PROGRAMME COST	
- Establishment of DLC Center	4,637 00
- Capacity Building of Community Groups	30,073 00
- Course & Certification for DLC	49,681 00
- Maintenance Charges for CAC & DLC	84,790 00
- IEC Materials	18,940 00
- NIOS Admission Fee & other exp.	50,000 00
- Workshop on Mission Vatsalya	30,438 00
- Rent & Maintenance for CAC & DLC Center	206,266 00
- Resource Materials (TLM) for CAC Center	29,199 00
- ToT of Vigilance Group	15,594 00
- Special Day Celebration	11,981 00
- Mental Health Screening	7,940 00
- Interface Meeting with Stakeholder	19,461 00
- Career Counseling	15,131 00
Total Amount	<u>574,131.00</u>
C. PERSONNEL COST	
- Honorarium/Staff Cost	1,271,100.00
- Travel Exp. Of Staff	<u>90,916.00</u>
Total Amount	<u>1,362,016.00</u>
Grand Total	<u><u>2,155,253.00</u></u>

10 DETAILS OF APOLLO TYRES FOUNDATION (MMU) PROJECT EXPENSES

	<u>AMOUNT Rs.</u>
A. PERSONNEL COST	
- Human Resource	2,187,881 00
Total Amount	<u>2,187,881.00</u>
B. ADMINISTRATIVE COST	
- Communication exp.	2,886 00
- Travel Cost	17,605 00
- Audit Charges	10,000 00
- Printing and Stationery	5,458 00
- Staff Health Insurance	34,564 00
- Medical waste Management	13,440 00
- Staff Welfare Exp.	19,567 00
- Operational Cost of MMU	365,063 00
Total Amount	<u>468,583.00</u>
C. PROGRAMME COST	
- Medicine Expenses	291,319 00
- PIER LED Outreach	8,460 00
- Special Health Day	30,557 00
- Health Camp Exp	23,236 00
Total Amount	<u>353,572.00</u>
Grand Total	<u><u>3,010,036.00</u></u>



ANNU JHA
(ANNU JHA)
PRESIDENT

ANNU JHA
President
Nav Srishti

FOR NAV SRISHTI

REENA BANERJEE
(REENA BANERJEE)
SECRETARY



11 DETAILS OF APOLLO TYRES FOUNDATION (JODHPUR) PROJECT EXPENSES

	<u>AMOUNT Rs.</u>
A. PERSONNEL COST	
- Human Resource	771,185.00
Total Amount	<u>771,185.00</u>
B. ADMINISTRATIVE COST	
- Communication exp.	9,981.00
- Travel Cost	12,682.00
-Audit Charges	5,000.00
-Printing and Stationery	6,390.00
-Medical waste Management	9,260.00
-Staff Welfare Exp.	8,480.00
- Maintenance Cost	35,687.00
- Rent Expenses	109,398.00
Total Amount	<u>196,878.00</u>
C. PROGRAMME COST	
- Medicine Expenses	36,027.00
- Behaviour change communication	17,073.00
- Stakeholder Engagement	7,308.00
- Other Health Camp Prog. Exp.	41,246.00
Total Amount	<u>101,654.00</u>
Grand Total	<u><u>1,069,717.00</u></u>

12 DETAILS OF APOLLO TYRES FOUNDATION (CMTN) PROJECT EXPENSES

A PROGRAMME COST	
-Paryawarn Mitra Prg.	8,232.00
-Stakeholder Meeting Exp.	2,720.00
-Other Awareness Prog. Exp.	8,074.00
-Staff Health Insurance	19,344.00
-Audit Exp.	5,000.00
Total Amount	<u>43,370.00</u>
B PERSONNEL COST	
- Human Resource	649,465.00
Total Amount	<u>649,465.00</u>
Grand Total	<u><u>692,835.00</u></u>

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13 DETAILS OF ROSINI PROJECT EXP. (BY ISRA)

B PERSONNEL COST	
- Human Resource	1,239,000.00
- Salary of Admin Assistant	14,069.00
- Community Mobilizer	20,000.00
- Project Coordinator	58,620.00
Total Amount	1,331,689.00
A PROGRAMME COST	
-Eye Camp Exp.	679,211.00
-Project Monitoring cost	157,414.00
-Travel Expenses	91,310.00
- Leaflet /IEC Materials printing cost	10,291.00
Total Amount	938,226.00
B. ADMINISTRATIVE COST	
- Administrative cost	231,367.00
- Electricity Exp.	1,000.00
-Audit Charges	4,200.00
-Mis. Expenses	4,970.00
-Rent Exp.	5,000.00
-Project Management team	17,586.00
-Travel by Management Exp.	11,001.00
Total Amount	275,124.00
Grand Total	2,545,039.00

13 DETAILS OF NAV SRISHTI CORE EXP (INDIAN ACCOUNT):

<u>PARTICULARS</u>	<u>AMOUNT Rs.</u>
- Bank Charges	7,139.59
- Postage & Courier Exp.	8,220.00
- Rent Expenses	245,000.00
- Audit Charges	12,744.00
- Conveyance	21,162.00
- Consultancy charges	67,933.00
- Misc. Exp.	71,561.00
- Repair & Maintenance	35,158.00
- Printing&Stationery	5,820.00
- Salary	521,189.00
- Telephone&Internet Expenses	15,878.00
-Staff Welfare Expenses	16,434.00
- Electricity charges	14,120.00
- Interest on TDS	459.00
- Short/ Excess	(300.35)
- Consultancy Charges for fund raising	94,849.00
Total Amount	1,137,366.24

NSSWF	
-Diwali Celebration	58,175.00
-Bank Charges	590.00
-Medical Expenses	14,500.00
-Interest on Staff Welfare Fund	15,782.00
Total Amount	89,047.00

Net Expenses	1,226,413.24
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Less: Payable W/off Against Non Refundable Staff Cont	1,488,477.00
Grand Total	(262,063.76)

Grand Total Exp Indian

21,306,281.24



FOR NAV SRISHTI
ANNU JHA
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(REENA BANERJEE)
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DETAILS OF GRANT & OTHER RECEIPTS AS ON 31.03.2024

FCRA GRANTS	AMOUNT Rs.
- Chirag Foundation	1,335,000.00
Total Amount	1,335,000.00
INDIAN GRANTS	AMOUNT Rs.
- Child line India Foundation	703,210.00
- Trrain	877,800.00
- Apollo Tyres Foundation (ATF)	4,696,329.00
- Central Social Welfare Board (FCC)	543,600.00
- DCW(CIC)	2,412,757.00
- DCW(Mahila Panchayat)	-
- DCW (Mobile Help Line)	1,763,845.00
- CRY	4,014,300.00
- Mobile Creche	1,122,742.00
- Tower Vision India Pvt.Ltd	2,545,039.00
Total Amount	18,679,622.00
Grand Total	20,014,622.00

DETAILS OF OTHER RECEIPTS AS ON 31.03.2024

	AMOUNT Rs.
- School Fee & Subscriptions	97,640.00
- Donation Receipts	915,552.00
- Donation in Kind	-
- Interest Received	31,593.70
- Misc. Received	134,657.00
- Reimb. Of Exp. From All India women confrence	183,093.00
Total Amount	1,362,535.70
FCRA	
-Bank Interest	11,540.00
-Donation	-
Total Amount	11,540.00
NSSWF RECEIPTS AS ON 31.03.2024	
- Interest Received	1,801.80
Total Amount	1,801.80
Grand Total	1,375,877.50

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NAV SRISHTI

NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

SIGNIFICANT ACCOUNTING POLICIES

a) Accounting Convention:

The financial statements are prepared under the historical cost convention, in accordance with generally accepted accounting principles in India, the accounting standards issued by the Institute of Chartered Accountants of India.

b) Basis of Accounting :

Income & Expenditure are accounted on accrual basis. During the year under review the Society has recd. Grant from Donor Agencies. The Grant is treated as Income in the Income & Expenditure Account to the extent it is utilized & rest of the Unspent Grant if any shown as Current Liability.

c) Fixed Assets:

Expenditure which are of a capital nature are capitalized at a cost which comprises of purchase price (net of rebates and discounts), import duties, levies and any directly attributed cost of bringing the assets to its working condition of the intended use. The Assets are capitalized after due confirmation from Donor regarding it from whose Grant assets has been created. The Assets which has been recd. as Donation in Kind without appropriate Value Support has been shown at Nominal value of Rs.1 (as their cost is not properly derivable), otherwise the same are shown at cost against which valid proof of value provided by Donor.

Depreciation is provided on Written down Value Basis.

d) FCRA Receipts & Expenditure:

The Society is maintaining separate Bank account as allowed in the FCRA Registration & all the expenses and receipt related to contributions are being accounted for separately.

e) Staff Welfare Fund/ Benefits:

Nav Srishti has formed Staff Welfare Policy & According to it now 3% of Staff Salary is being deducted & deposited it into Staff Welfare Fund. The Staff welfare fund is being deposited in separate Bank account & the has been merged with accounts related to it with the Society Balance Sheet. The 2% amount deducted is reimbursed to staff along with Interest thereon on his relieving from Service and 1% amount is retained for Staff Contingencies (Accidental & other relief as necessary to Staff in Need).

Also, during the year under review the Society is paying Provident Fund dues regularly, though there exist delay in some payment to be made before due date as prescribed under PF Act.



-Contd.2-

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ANNU JHA
President
Nav Srishti



f). Reserve & Surplus:

During the year under review the Society has accumulated fund amounting Rs.7,99,143/- being 3.74 % of Total Fund Recd. On **Receipt basis & Expenses accounted for on payment basis** (Including application in Fixed Assets & Repayment of loan) .

G. NOTE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023:

	CURRENT YEAR	PREVIOUS YEAR
I). Contingent Liability :	Nil	Nil

II). Provision for Tax : The Society is registered under Section 12 AA of Income Tax Act vide Unique Registration No. AAGAN5932RE20161 dated 24/09/2021 (Valid for the period AY 2022-23 to AY 2026-27) . Hence the provision of Section 11 & 13 are applicable to the Company. As per these provision no tax is payable by the Society for the Financial Year-2023-24.

III. RELATED PARTY DISCLOSURES

Related Party	Relationship
Mrs. Reena Banerjee	Gen. Secretary
Mrs. Nirmal Kaur	G.B. Member
Suranjita Ray Burman	G. B.Member
Anita Devi	G. B.Member

Transactions With Related Parties	Amount (C. Year)	Amount (P. Year)
• Salary/ Honorarium Paid (Working for Various project of Society)		
• Mrs. Reena Banerjee	9,24,000	9,24,000
• Mrs. Nirmal Kaur	1,20,000	1,34,000
• Suranjita Ray Burman	1,05,000	
• Anita Devi	10,323	
• Rent Paid		
• Reena Banerjee	5,54,500	3,24,000

IV. Previous figures have been regrouped/ rearranged wherever necessary.

AS PER OUR REPORT OF EVEN DATE

FOR DEEPAK JAIN & CO.
CHARTERED ACCOUNTANTS

(Firm No.01/8442N)

DELHI
(DEEPAK JAIN) No. 96308
PROPRIETOR

Place: Delhi

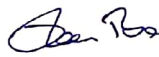
Dated : 30th September 2024

UDIN: 24096308BKERLR5696

For NAV SRISHTI


PRESIDENT

ANNU JHA
President
Nav Srishti


SECRETARY

