

Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Balance Sheet as at 31st March 2024

	Particulars	Note No.	As at March 31, 2024	As at March 31, 2023	
I	SOURCES OF FUNDS				
	Funds				
		Unrestricted Funds	2	57,17,143	(11,63,618)
		Restricted Funds	3	22,56,71,749	29,36,74,534
	Non - Current Liabilities				
		Long-term provisions	4	98,78,506	1,61,19,174
	Current Liabilities				
		Payables	5	15,75,485	18,60,463
		Other Current liabilities	6	3,00,21,099	2,11,57,019
		Short-term provisions	7	42,83,771	34,94,135
	Total		27,71,47,753	33,51,41,707	
II	APPLICATION OF FUNDS				
	Non-Current assets				
		Property, Plant and Equipment and Intangible assets			
		Property, Plant and Equipment	8	7,55,24,756	7,29,48,668
	Current assets				
		Receivable	9	1,03,49,170	1,92,38,933
		Cash and Bank Balances	10	17,69,95,101	22,88,13,599
		Short Term Loan and advances	11	1,15,75,783	1,12,55,381
		Other Current Assets	12	27,02,943	28,85,124
		Total		27,71,47,753	33,51,41,707

Notes 1 to 17 form an integral part of the Financial Statements

As per our audit report of even date attached

For T R Chadha & Co LLP
Chartered Accountants
FRN: 06711N/N500028

For Solidarity and Action Against The HIV Infection
in India (SAATHII)

Rajendra Prasad

(Partner)

M. No: 098941

Place: Noida

Date:

Mr. M.R. Ranganathan

(Trustee)

Mr. Soosai Mudaliar

(Management Committee
Member)

Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Income and Expenditure Account for the year ended 31st March 2024

	Particulars	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
I	INCOME			
	Donations and Grants	13	59,65,01,045	57,20,66,541
	Other Income	14	9,56,090	9,45,535
	Fees from rendering of Services		1,74,05,792	-
	Total Income		61,48,62,927	57,30,12,076
II	EXPENDITURE			
	Employee Benefit Expenses	15	18,55,01,042	19,99,87,853
	Program Expenses	16	40,34,90,047	37,17,43,659
	Other Expenses	17	2,20,50,247	2,26,37,463
	Total Expenditure		61,10,41,336	59,43,68,976
	Excess of Income over Expenditure(Excess of Expenditure over Income) Transfer to General Fund		38,21,591	(2,13,56,899)
Notes 1 to 17 form an integral part of the Accounts				
As per our audit report of even date attached				
For T R Chadha & Co LLP Chartered Accountants FRN: 06711N/N500028		For Solidarity and Action Against The HIV Infection in India (SAATHII)		
Rajendra Prasad (Partner) M. No: 098941 Place: Noida Date:		Mr. M.R. Ranganathan (Trustee)	Mr. Soosai Mudaliar (Management Committee Member)	

Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Receipts And Payments Account For The Year Ended 31st March 2024

Receipts	For the year ended 31st March 2024	For the year ended 31st March 2023	Payments	For the year ended 31st March 2024	For the year ended 31st March 2023
Opening Balance					
Cash and Bank balances:			Employee Benefit Expenses		
Axis Bank, FCRA Account-7181	3,24,18,953	2,64,40,057	Program Expenses	15,94,05,605	16,19,53,397
State Bank of India FCRA Account-40080736729	2,52,558	1,28,235	Other than Program Expenses	2,60,95,437	3,80,34,456
ICICI Bank, Non FCRA Account-1393	2,13,849	96,36,544		18,55,01,042	19,99,87,853
Axis Bank, Non FCRA Account-3737	2,01,680	9,11,656			
Axis Bank, Non FCRA Account-7737	9,650	9,366			
Axis Bank, Non FCRA Account-4646	19,35,84,322	16,84,291			
Axis Bank, Non FCRA Account-2429	24,519	23,797			
Axis Bank, Non FCRA Account-0991	4,98,982	1,66,157			
Cash in hand	4,094	67			
Other Bank Balances:			Program Expenses		
Fixed Deposits	16,04,992	15,73,526	Professional and consultancy charges	3,42,73,467	2,28,91,721
	22,88,13,599	4,05,73,697	Meeting and Workshops-Programme	5,86,51,367	9,93,35,349
			Onward grant to sub recipients	24,80,17,025	17,58,52,499
Donations & grants				6,25,48,188	7,36,64,090
Foreign Donations	11,05,06,707	13,46,29,266			
Local Donations	41,65,73,020	61,96,11,967			
	52,70,79,727	75,42,41,233			
Other Receipts			Other Expenses		
Interest Income	78,78,594	76,20,454	Professional and consultancy charges	43,21,725	36,74,012
Add: Accrued Interest Opening	-	-	Rent and Utilities	63,01,469	66,38,329
less : Accrued Interest closing	1,36,319	-	Communication Expenses	26,01,801	46,05,129
Interest received	77,42,275	76,20,454	Computer & Office Supplies Expenses	72,56,374	64,55,853
General Donations	36,75,504	8,46,462	Repair & Maintenance Expenses	10,67,234	11,14,555
Fees from rendering of Services	2,05,38,834	-	Other Direct Expenses	5,01,644	1,49,585
	3,19,56,613	84,66,916	Non-Cash item adjustment	1,59,178	(1,20,099)
				40,34,90,047	37,17,43,659
Change in assets/ liabilities					
Rental and other security Deposits	3,18,500	(4,58,500)			
Interest accrued but not due on deposits	(1,36,319)	-			
Gratuity Funded Assets (Net of provision)	-	-			
Other Advance	94,538	(1,12,21,880)			
TDS receivable	(4,14,940)	1,42,883			
Prepaid Expenses	-	-			
Audit Fee Payable	(1,32,974)	16,26,045			
Professional & Consultancy payable	9,22,610	18,68,090			
Accounts Payable	(2,84,978)	18,60,463			
TDS Payable	1,04,020	6,38,913			
Provision for Gratuity	(62,40,668)	1,61,19,174			
Other Payables	88,79,471	1,11,95,468			
Statutory Dues	(1,19,410)	17,09,386			
	29,89,849	2,34,80,042			
				2,22,09,425	2,25,17,364
			Payment for the fixed assets	26,44,173	36,99,413
			Closing Balance		
			Bank Accounts:		
			Axis Bank, FCRA Account-7181	4,16,73,154	3,24,18,953
			State Bank of India FCRA Account-40080736729	24,31,025	2,52,558
			ICICI Bank, Non FCRA Account-1393	48,72,261	2,13,849
			Axis Bank, Non FCRA Account-3737	13,45,157	2,01,680
			Axis Bank, Non FCRA Account-7737	9,944	9,650
			Axis Bank, Non FCRA Account-4646	12,20,01,497	19,35,84,322
			Axis Bank, Non FCRA Account-2429	25,265	24,519
			Axis Bank, Non FCRA Account-0991	21,43,512	4,98,982
			ICICI Bank, Non FCRA Account-8529	8,88,293	-
			Cash in Hand	-	4,094
			Fixed Deposits	16,04,992	16,04,992
				17,69,95,101	22,88,13,599
Total	79,08,39,788	82,67,61,888	Total	79,08,39,788	82,67,61,888

As per our audit report of even date attached

For T R Chadha & Co LLP
Chartered Accountants
FRN: 06711N/N500028

For Solidarity and Action Against The HIV Infection in India (SAATHII)

Rajendra Prasad
(Partner)
M. No: 098941
Place: Noida

Mr. M.R. Ranganathan
(Trustee)

Mr. Soosai Mudaliar
(Management Committee Member)

Solidarity and action against the HIV infection in India (SAATHII)

Notes to Balance Sheet as at 31st March 2024

Note 2 UNRESTRICTED FUNDS

Settlor's Fund

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	1,001	1,001
Add/ Less: Movement during the year	-	-
Sub-total	1,001	1,001

General Fund

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	(11,86,523)	1,96,86,498
Less: Grants availed/ utilised during the year		
-Adjustment from Restricted Fund	36,60,356	5,05,783
Grant Receivables written off	-	-
Transfer from Income & Expenditure A/c	32,42,308	(2,13,56,899)
Sub-total	57,16,142	(11,64,619)
Total	57,17,143	(11,63,618)

Note 3 Restricted Funds

Particulars	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the Year	29,36,96,438	10,11,75,827
Less: Grant receivable at the beginning of the year	1,39,48,095	1,59,30,517
Add: Amount received during the year	52,70,79,727	75,42,41,233
Add: Interest Income	69,22,504	66,74,919
Total	81,37,50,574	84,61,61,462
Less: Grants availed/ utilised during the year		
-Amounts utilised towards Program Expenditures	59,00,56,083	56,91,13,008
-Admin expenses recovered from donor	27,69,458	21,07,071
-Adjustment from General Fund	8,90,898	5,05,783
-Transfer to other NGO's	-	-
	22,00,34,135	27,44,35,601
Add: Grant receivable (Shown under Current Assets on the face of the Balance sheet)	56,37,614	1,92,38,933
Total	22,56,71,749	29,36,74,534

Note 4 Long Term Provisions

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for employee benefit		
Provision for Gratuity	98,78,506	1,61,19,174
Total	98,78,506	1,61,19,174

Note 5 Payables

Particulars	As at March 31, 2024	As at March 31, 2023
Total outstanding dues of micro, small and medium enterprises	4,27,891	6,73,145
Total outstanding dues of creditors other than micro, small and medium enterprises	11,47,594	11,87,318
Total	15,75,485	18,60,463

Solidarity and action against the HIV infection in India (SAATHII)		
Notes to Balance Sheet as at 31st March 2024		
Note 2 UNRESTRICTED FUNDS		
Note 6 Other Current liabilities		
Particulars	As at March 31, 2024	As at March 31, 2023
TDS payable	26,12,465	25,08,445
Statutory Dues	32,72,884	33,92,294
Other Payables	2,41,35,751	1,52,56,280
Total	3,00,21,099	2,11,57,019
Note 7 Receivables		
Particulars	As at March 31, 2024	As at March 31, 2023
Grant Receivables	56,37,614	1,39,48,095
Other Receivables	47,11,556	52,90,839
Total	1,03,49,170	1,92,38,933
Note 9 Short Term Provisions		
Particulars	As at March 31, 2024	As at March 31, 2023
Provision for Audit Fee	-	-
Audit Fee Payable	14,93,071	16,26,045
Professional and consultancy charges Payable	27,90,700	18,68,090
Total	42,83,771	34,94,135
Note 10 Cash and Bank Balances		
Particulars	As at March 31, 2024	As at March 31, 2023
Cash & Cash Equivalents		
Axis Bank, FCRA Account-7181	4,16,73,154	3,24,18,953
State Bank of India FCRA Account-40080736729	24,31,025	2,52,558
ICICI Bank, Non FCRA Account-1393	48,72,261	2,13,849
Axis Bank, Non FCRA Account-3737	13,45,157	2,01,680
Axis Bank, Non FCRA Account-7737	9,944	9,650
Axis Bank, Non FCRA Account-4646	12,20,01,497	19,35,84,322
Axis Bank, Non FCRA Account-2429	25,265	24,519
Axis Bank, Non FCRA Account-0991	21,43,512	4,98,982
ICICI Bank, Non FCRA Account-8529	8,88,293	-
Cash in hand	-	4,094
Other Bank Balances		
Fixed Deposits	16,04,992	16,04,992
Total	17,69,95,101	22,88,13,599
Note 11 Short Term Loan and advances		
Particulars	As at March 31, 2024	As at March 31, 2023
Other Advance	1,07,97,860	1,08,92,398
TDS receivable	7,77,923	3,62,983
Total	1,15,75,783	1,12,55,381
Note 12 Other Current Assets		
Particulars	As at March 31, 2024	As at March 31, 2023
Rental and other security Deposits	25,66,624	28,85,124
Interest accrued but not due on deposits	1,36,319	-
Total	27,02,943	28,85,124

Solidarity and action against the HIV infection in India (SAATHII)
Notes to Income & Expenditure Account for Financial Year 2023-24

Note 13 Donations and Grants

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Restricted Funds		
Allocation of Project Grant towards Programme Implementation		
Foreign Contributions allocated from Fund	9,32,85,871	13,01,42,488
Local Contributions allocated from Fund	49,67,70,212	43,89,70,520
Sub-total	59,00,56,083	56,91,13,008
Admin Cost recovered from donors	27,69,458	21,07,071
Unrestricted Funds		
General Donation	36,75,504	8,46,462
Total	59,65,01,045	57,20,66,541

Note 14 Other Income

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest income		
Interest on Savings Bank	8,08,182	9,04,579
Interest on Fixed Deposits	1,45,935	40,494
Interest on Income Tax Refund	1,973	462
Miscellaneous Income	-	-
Total	9,56,090	9,45,535

Note 15 Employee Benefit Expenses

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Programme Expenses		
Salaries	15,46,45,639	15,99,20,362
Gratuity	38,50,000	7,96,895
Staff Welfare Expenses	9,09,966	12,36,140
Other than Programme Expenses		
Salaries	2,60,95,437	2,15,83,535
Gratuity	-	1,64,14,184
Staff Welfare Expenses	-	36,737
Total	18,55,01,042	19,99,87,853

Note 16 Programme Cost

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Professional and consultancy charges	3,42,73,467	2,28,91,721
Meeting and Workshops-Programme	5,86,51,367	9,93,35,349
Onward grant to sub recipients	24,80,17,025	17,58,52,499
Travel expenses	6,25,48,188	7,36,64,090
Total	40,34,90,047	37,17,43,659

Note 17 Other Expenses

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Professional and consultancy charges	43,21,725	36,74,012
Rent and Utilities	63,01,469	66,38,329
Communication Expenses	26,01,801	46,05,129
Computer & Office Supplies Expenses	72,56,374	64,55,853
Repair & Maintenance Expenses	10,67,234	11,14,555
Other Expenses	5,01,644	1,49,585
Total	2,20,50,247	2,26,37,463