SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)

Sai Dham, Sai Dham Marg (Tigaon Road)
Sector 86, Faridabad 121014

Balance Sheet as on 31st March, 2023

LIABILITIES	SCH	Current Year as at 31.03.2023	Previous Year as at 31.03.2022	ASSETS	SCH	Current Year as at 31.03.2023	Previous Year as at 31.03.2022
Capital A/c	**A**	49,317,702.55	46,051,084.34	**Fixed Assets**	**D**	117,199,984.62	105,238,433.16
Corpus Fund	**B**	77,463,114.78	77,463,114.78	**Capital Work in Progress**	**E**	-	1,561,234.00
Bank A/c OD	**C**	-	1,279,090.56	**Investments**			
				Investment in Flat		-	5,300,000.00
Non Current Liability	**J**	64,000.00	64,000.00				
				Current Assets			
Current Liabilities	**K**	212,470.00	5,058,321.00	Cash & Bank Balances	**F**	4,272,461.89	3,350,410.80
				Bank FDRs		3110343.46	13,108,308.46
				Security & Advance	**G**	455,573.00	1,052,654.50
				Sundry Debtors	**H**	59,960.00	73,160.00
				Other Current assets	**I**	1,958,964.36	231,409.76
Notes On Accounts	**L**						
Total		**127,057,287.33**	**129,915,610.68**	**Total**		**127,057,287.33**	**129,915,610.68**

Notes of accounts are annexed

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A, Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27.10.2023

UDIN: 23548704BGXKHY5166

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)
Sai Dham, Sai Dham Marg (Tigaon Road)
Sector 86, Faridabad 121014

Receipt & Payment A/c
For the year ending 31.03.2023

RECEIPTS	Current Year as at 31.03.2023	Previous Year as at 31.03.2022	PAYMENTS	Current Year as at 31.03.2023	Previous Year as at 31.03.2022
Cash & Bank Balance at the beginning of the year			**Expenditure**		
			Free education to weaker section	24,334,810.24	19,245,920.57
Cash in hand	40,740.49	55,812.29	Relief to the poor	1,248,054.00	11,380,035.68
Balance with Bank	1,968,129.75	3,875,860.85	Sai Dham Academy	770,472.00	
Card Swipe	62,450.00	186,349.89	Health Care Expenses	5,193,427.00	1,825,972.00
			Vocational Training	2,297,832.00	1,634,563.00
	2,071,320.24	4,118,023.03			
Add : Receipts				33,844,595.24	34,086,491.25
Donation & Intt			**Other Repayments**		
Donations from Within India	31,314,472.00	27,422,790.23	Adance to suppliers	26,500.00	813,273.50
Donations from Abroad	14,058,121.89	12,495,333.73	Addition in Fixed Assets	19,979,928.00	3,641,010.00
Intt on FDR	311,635.00	602,804.00	Fixed Deposit	1,000,000.00	2,500,000.00
Interest on Saving Account (FCRA)	59,571.00	59,304.00	Payment of Statutory Dues	615.00	32,063.00
Intt on Saving a/c	6,642.00	1,546.00	Security Refunded	-	50,000.00
Intt on Income Tax Refund	301.00	5,770.90	Advance to staff	243,800.00	59,576.00
Rent Received	528,000.00	454,840.00	Security Deposit Given	-	34,618.00
Examination Fees	310,431.00		Creditors paid	510,936.00	2,280,086.00
			Building under construction		
			Payment of Other Liabilities	802,889.00	
	46,589,173.89	41,042,388.86			
Other Receipts				22,564,668.00	9,410,626.50
Income Tax Refund	59,579.00	72,139.10			
Fixed Deposit Matured	10,999,658.00	-	**Closing Balance at the close of the year**	4,272,461.89	2,071,320.24
Staff Advance Recovered	41,076.00	305,207.00			
Sale of Fixed Assets	582,718.00		**Represented by**		
Increase in Creditors	-		Cash in hand	39,623.49	40,740.49
Advance recovered	325,000.00		Balance with Bank (reducing bank OD)	4,151,627.40	1,968,129.75
Recovery from Debtors	13,200.00	30,680.00	Card Swipe	81,211.00	62,450.00
	12,021,231.00	408,026.10		4,272,461.89	2,071,320.24
TOTAL					

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A, Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27/10/2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)
Sai Dham, Sai Dham Marg (Tigaon Road)
Sector 86, Faridabad 121014

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

PARTICULARS	SCH	Current Year as at 31.03.2023	Previous Year as at 31.03.2022	PARTICULARS	SCH	Current Year as at 31.03.2023	Previous Year as at 31.03.2022
(A) EXPENDITURE :				**(B) INCOME:**			
Free education to weaker section	M	24,394,487.74	20,017,447.75	Donations within India (80-G)		31,314,472.00	27,432,790.23
Relief to the poor	N	1,248,054.00	11,394,035.68	Donations from Abroad		14,058,121.89	12,495,333.73
Saidham Academy	O	770,472.00	-	Donations in Kind		30,500.00	280,400.00
Health Care Expenses	P	5,690,031.00	1,825,972.00	Interest on Income Tax Refund		301.00	5,770.90
Vocational Training	Q	2,297,832.00	1,634,563.00	Rent Received		528,000.00	528,000.00
				Interest on Fixed Deposits		379,148.00	719,341.00
				Interest on Savings Bank		6,642.00	1,546.00
				Interest on Savings Bank (FCRA)		59,691.00	59,304.00
Depreciation	E	9,402,959.94	9,936,607.93	Examination Fees		310,431.00	
				Profit on sale of fixed assets		383,148.00	
Surplus		3,266,618.21	(3,286,140.50)				
Excess of Income over Expenditure							
(i.e Surplus) tranferred to Capital A/c							
Total		47,070,454.89	41,522,485.86	Total		47,070,454.89	41,522,485.86
Capital Expenditure							
Fixed Asset Addition during the year		20,012,928.00	3,907,410.00	Excess of Income over Expenditure		3,266,618.21	(3,286,140.50)
				Excess of Expenditure over Income		16,746,309.79	7,193,550.50
		20,012,928.00	3,907,410.00			20,012,928.00	3,907,410.00

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A,Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27.10.2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)

Sai Dham, Sai Dham Marg (Tigaon Road)

Sector 86, Faridabad 121014

Fixed Assets Chart as on 31.03.2023

Schedule -D

Sr No.	Fixed Assets	Rate of Depreciation	Opening balance as on 1.4.2022	Addition 01.04.2022 to 03.10.2022	Addition 04.10.2022 to 31.03.2023	Sale	Total	Depreciation for the year	Closing as on 31.03.2023
1	**Land**								
	Land		16,947,867.00	2,540,697.00	5,937,882.00		25,426,446.00	-	25,426,446.00
			16,947,867.00	**2,540,697.00**	**5,937,882.00**	-	**25,426,446.00**	-	**25,426,446.00**
2	**Building**								
	Building	10.00%	64,136,353.02	4,938,637.00	841,869.00	-	69,916,859.02	6,949,592.45	62,967,266.57
	Other Building	10.00%	-	-	5,721,439.00	-	5,721,439.00	286,071.95	5,435,367.05
			64,136,353.02	**4,938,637.00**	**6,563,308.00**	-	**75,638,298.02**	**7,235,664.40**	**68,402,633.62**
3	**Vehicles**								
	School Vans & Car	40.00%	2,024,083.44	-	-	209,650.60	1,814,432.84	725,773.14	1,088,659.70
	Motor Cycle	15.00%	84,172.70		-	-	84,172.70	12,625.90	71,546.79
	Cycle	15.00%	2,634.67		-	-	2,634.67	395.20	2,239.47
	Rikshaw	15.00%	1,944.97		14,560.00	-	16,504.97	1,383.75	15,121.22
			2,112,835.77	-	**14,560.00**	**209,650.60**	**1,917,745.17**	**740,177.99**	**1,177,567.19**
4	**Computers**								
	Computers	60.00%	113,001.26	96,229.00	-	-	209,230.26	125,538.16	83,692.11
			113,001.26	**96,229.00**	-	-	**209,230.26**	**125,538.16**	**83,692.11**
5	**Furniture & Fixture**								
	Sound system	10.00%	177,657.46		62,632.00	-	240,289.46	20,897.35	219,392.12
	Dental Chair	10.00%	23,135.22		-	-	23,135.22	2,313.52	20,821.70
	Electric Installation	10.00%	33,215.57		-	-	33,215.57	3,321.56	29,894.01
	Almirah	10.00%	5,613.30		-	-	5,613.30	561.33	5,051.97
	Fan	10.00%	217,108.35		-	-	217,108.35	21,710.84	195,397.52
	Furniture	10.00%	3,353,886.50	9,877.00	261,409.00	-	3,625,172.50	349,446.80	3,275,725.70
			3,810,616.40	**9,877.00**	**324,041.00**	-	**4,144,534.40**	**398,251.39**	**3,746,283.01**
6	**Electronic equipments**								
	Air Conditioner	15.00%	531,509.85	44,800.00		-	576,309.85	86,446.48	489,863.37
	Cooler	15.00%	-	57,820.00			57,820.00	8,673.00	49,147.00
	Air Cooling System	15.00%	6,659.33		-	-	6,659.33	998.90	5,660.43
	Machinery	15.00%	47,677.95		-	-	47,677.95	7,151.69	40,526.26
	Office Equipment	15.00%	186,770.76		-	-	186,770.76	28,015.61	158,755.14
	Refrigerator	15.00%	42,610.88		-	-	42,610.88	6,391.63	36,219.25
	Deep Freezer	15.00%	-	28,000.00			28,000.00	4,200.00	23,800.00
	Inverter, UPS & Stablizer	15.00%	633,016.68	35,636.00	-	-	668,652.68	100,297.90	568,354.77
	TV & DVD	15.00%	720,594.77		-	-	720,594.77	108,089.22	612,505.55
	Washing Machine	15.00%	894.46		-	-	894.46	134.17	760.29
	Water Cooler	15.00%	239,934.09	30,500.00		-	270,434.09	40,565.11	229,868.98
	Water Filter	15.00%	237,317.41		-	-	237,317.41	35,597.61	201,719.80
	Printer	15.00%	40,560.39	-	-	-	40,560.39	6,084.06	34,476.33
	Vaccum Cleaner	15.00%	669.04		-	-	669.04	100.36	568.68
			2,688,215.58	**196,756.00**	-	-	**2,884,971.58**	**432,745.74**	**2,452,225.84**

7	**Other Fixed Assets**								
	Band Instrument	15.00%	3,003.05		-	-	3,003.05	450.46	2,552.59
	Camera	15.00%	647,448.75	431,862.00	-	-	1,079,310.75	161,896.61	917,414.14
	Fire Extinguisher	15.00%	173,048.87	2,301.00	-	-	175,349.87	26,302.48	149,047.39
	Gas Stove	15.00%	82.01		-	-	82.01	12.30	69.71
	Generator	15.00%	286,573.12	-	-	-	286,573.12	42,985.97	243,587.15
	Mobile	15.00%	57,943.78	15,600.00	-		73,543.78	11,031.57	62,512.21
	Musical Instrument	15.00%	245,395.66			-	245,395.66	36,809.35	208,586.31
	Sweing Machine	15.00%	267,406.67	-	174,000.00	-	441,406.67	53,161.00	388,245.67
	Oxygen Concentrator	15.00%	356,920.00	-		-	356,920.00	53,538.00	303,382.00
	Tubewell	15.00%	27,964.36	-	-	-	27,964.36	4,194.65	23,769.71
	Utensils	15.00%	139,152.89	66,572.00	44,840.00	-	250,564.89	34,221.73	216,343.15
	Weighting Machine	15.00%	808.48		-	-	808.48	121.27	687.21
	Machine Eyecare	15.00%	305,712.50		-		305,712.50	45,856.88	259,855.63
							-	-	
	Solar Power Plant		9,770,220.00		-	-	9,770,220.00	-	9,770,220.00
	Murti & Jwellery		555,739.00	217,000.00	-	-	772,739.00	-	772,739.00
	Safe Gullak		38,000.00		-	-	38,000.00	-	38,000.00
	Singhasan & Silver article		2,554,125.00		-		2,554,125.00	-	2,554,125.00
			15,429,544.13	**733,335.00**	**218,840.00**	-	**16,381,719.13**	**470,582.27**	**15,911,136.86**
	TOTAL		105,238,433.16	8,515,531.00	13,058,631.00	209,650.60	126,602,944.56	9,402,959.94	117,199,984.62
	Previous Year		112,011,865.09	1,607,263.00	1,555,913.00	-	115,175,041.09	9,936,607.93	105,238,433.16

For K.Swarup & Co.
Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

K.SWARUP & CO. 49A,Sec-11 DLF, FBD. Chartered Accountants

Place : Faridabad
Date : 27.10.2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)
Sai Dham, Sai Dham Marg (Tigaon Road)
Sector 86, Faridabad 121014

For the year ended 31.03.2023

		Current Year as at 31.03.2023	Previous Year as at 31.03.2022
SCHEDULE – A : CAPITAL A/C			
	Opening Balance	46,051,084.34	49,337,224.84
	Excess of income over expenditure	3,266,618.21	(3,286,140.50)
		49,317,702.55	46,051,084.34
SCHEDULE – B : CORPUS FUND			
1	Opening Balance	77,463,114.78	77,463,114.78
	Add : Addition	-	-
		77,463,114.78	77,463,114.78
SCHEDULE – C : BANK A/C OD			
1	Bank OD	-	1,279,090.56
		-	1,279,090.56
SCHEDULE –E : CAPITAL WORK IN PROGRESS			
1	Building under construction	-	1,561,234.00
		-	1,561,234.00
SCHEDULE – F : CASH & BANK BALANCE			
1	Cash in Hand	39623.49	40,740.49
2	Cash at Bank	4151627.4	3,247,220.31
3	Swip Machine	71100	41,450.00
4	Payu Money	10111	21,000.00
		4,272,461.89	3,350,410.80
SCHEDULE – G : SECURITY & ADVANCES			
1	Security	164273	164,273.00
2	Advance to staff	264800	62,076.00
3	Advances given to supplier	26500	826,305.50
		455,573.00	1,052,654.50
SCHEDULE – H : SUNDRY DEBTORS			
	Debtors receivable	59,960.00	73,160.00
		59,960.00	73,160.00
SCHEDULE – I : OTHER CURRENT ASSESTS			
	Loans Given	1,721,194.00	-
	Interest Recoverable	120.00	
	TDS	237,650.36	231,409.76
		1,958,964.36	231,409.76
SCHEDULE – J : NON CURRENT LIABILITIES			
	Security Avinash Verma	64,000.00	64,000.00
		64,000.00	64,000.00
SCHEDULE – K : CURRENT LIABILITIES			
	CREDITORS		
	Creditors Payable	-	4,089,742.00
	other payable	-	802,889.00
	Statutory Dues	212,470.00	165,690.00
		212,470.00	5,058,321.00

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A,Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27.10.2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SHIRDI SAI BABA TEMPLE SOCIETY

(Feed & Educate Needy Children Program)
Sai Dham, Sai Dham Marg (Tigaon Road)
Sector 86, Faridabad 121014
For the year ended 31.03.2023

EXPENDITURE U/S 80G	**Current Year as at 31.03.2023**	**Previous Year as at 31.03.2022**
SCHEDULE – M :		
Free Education to weaker section		
Books and Stationery	624,021.00	244,070.00
Salary	8,523,924.00	8,595,470.00
Children Food Exp.	5,403,778.00	3,795,529.50
Student Uniform Exp.	1,979,663.00	832,749.00
Electricity & Generator Fuel Exp	910,127.00	715,160.00
Printing and Stationery	305,008.00	644,588.00
School Function Expenses	421,011.00	148,779.00
Scholarship Exp.	-	41,300.00
School Safety EXPENSE	31,800.00	-
Fire Fighting Refilling Exp.	-	35,966.00
Building Repair	960,784.00	625,070.00
Repair and Maintenance	1,334,025.00	795,932.76
Conveyance & Travelling Exp	1,410.00	1,820.00
Horticulture A/c	24,435.00	100,018.00
Misc Expenses	112,933.50	18,606.83
News paper & Periodical	15,166.00	19,920.00
Sewerage Treatment plant	135,800.00	94,200.00
Postage & Telegam	8,000.00	3,309.80
Staff Welfare Exp	21,920.80	15,723.00
Telephone & Internet Exp	77,177.48	114,603.84
Vehicle Insurance	142,229.00	221,128.00
Fees & Subscription	878,911.00	696,614.00
Bank Charges and Interest	360,141.96	428,471.52
Other Expense	124,513.00	144,122.00
Electricity & Fuel Exp	57,830.00	-
Advertisement Exp.	163,646.00	49,904.24
Salary Admin	1,038,440.00	985,292.00
TDS Interest	2,764.00	-
Professional & Consultancy Charges	220,591.00	120,900.00
Conveyance	-	23,786.00
Diwali Exp.	28,240.00	46,572.00
Vehicle Exp.	486,198.00	457,842.26
	24,394,487.74	20,017,447.75
SCHEDULE - N : RELIEF TO THE POOR		
Clothes Distribution Exp.	-	283,674.00
Covid 19 Expenses	-	5,466,344.68
Freight and Cartage	-	33,960.00
Expense on Mass Marriages	1,248,054.00	3,787,410.00
		1,822,647.00
	1,248,054.00	11,394,035.68
SCHEDULE -O : SAIDHAM ACADEMY		
Saidham Academy Exp-E	43,118.00	-
Salary Saidham Acadamy	727,354.00	-
	770,472.00	-

SCHEDULE – P : HEALTH CARE EXPENSES

Mask and Sanitizer	-	347,314.00
Medical Expense	186,257.00	842,906.00
Sanitary Napkin Project	4,704,425.00	-
Salary Medical Staff	799,349.00	635,752.00
	5,690,031.00	1,825,972.00

SCHEDULE – Q : VOCATIONAL TRAINING CENTER

Beutician Culture	160,928.00	-
Salary Paid to Staff	685,929.00	1,376,172.00
Tailoring Deptt	94,453.00	92,020.00
Computer	17,250.00	-
Guard Salary	84,710.00	155,161.00
VTC-Printing and Stationery	56,904.00	11,210.00
Function	20,000.00	-
Repair & renewal Expenses	254,460.00	-
Software	15,000.00	-
Trainee Food	908,198.00	-
	2,297,832.00	1,634,563.00

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A, Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27.10.2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson

SCHEDULE – L : SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

1 Significant Accounting Policies:

i) The accounts are prepared on historical cost convention basis as a 'going concern'. Grants and payment are accounted for on accrual basis following generally accepted accounting principles and practices and Accounted standard issued by the Institue of Chartered Accountants of India for NGO's, whereever applicable except otherwise stated

ii) Fixed Assests are stated at cost of acquisition including taxes , less accumulated depreciation . Cost of acquisition includes all expenses incurred to bring the assets to their present location and working condition upto the date of assets are put to use.

iii) Depreciation has been provided on fixed assets under written down value method at the rates and in the manner prescribed under the Income Tax Act, 1961

iv) The consumables, medicines, books and other related items acquired are charged directly to the expense since as per the organisation, the same are for free distribution and not to be sold hence has no value for them

v) Transaction in foreign currencies are recorded at the exchange rate in force at the time of occurance of transaction. Exchange difference arising on settlement of revenue transaction are recorded in the statement of Income and Expenditure

2 Notes to Account

The corpus fund includes funds assigned by donor as corpus

The balance with the banks in accounts and fixed deposit were confirmed by the respective banks

Previous year figures have been regrouped/reclassified whereever considered necessary to suit the current year's layout

Signatures to Schedule "A" to "Q"

For K.Swarup & Co.
Chartered Accountants

K.SWARUP & CO. 49A,Sec-11 DLF, FBD. Chartered Accountants

Ankit Gupta
(Partner)
Mem No. 548704
Firm Reg No. 01702N

Place : Faridabad
Date : 27.10.2023

For Shirdi Sai Baba Temple Society

(Motilal Gupta)
Founder Chairman

(Poonam Gupta)
Vice Chairperson