



SRISHTI INTERNATIONAL

PAN- AAETS9624C

AUDITED FINANCIAL STATEMENT

F.Y. 2022-23

(UDIN- 23412235BGXSCM1184)

For, H.L.SHAH & ASSOCIATES
Chartered Accountants
401, A BLOCK GAGAN APARTMENT
EXHIBITION ROAD EXHIBITION ROAD, PATNA, BIHAR, 800001



H.L.SHAH & ASSOCIATES.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Trustees of SRISHTI INTERNATIONAL

Opinion

We have audited the financial statements of SRISHTI INTERNATIONAL (the entity), which comprise the balance sheet as at March 31st 2023, and the Income and Expenditure account, and the Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)



Binay Kumar

(CA Binay Kumar)

PARTNER

M. No. 412235

PLACE : PATNA

DATED : 06-09-2023

SRISHTI INTERNATIONAL

AT:-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES		AMOUNT	ASSETS	AMOUNT
GENERAL FUND:-				
Opening Balance	790,034.00		FIXED ASSETS:	
Less: Excess of Income over Expenditure	9,688.24	780,345.76	As per Schedule-8	
			Opening Balance	2,084,913.00
Loans (Unsecured)			Add: Addition	21,699.00
As per last A/c 2020-21	3,636,236.76	3,636,236.76		2,106,612.00
			Less: Disposal/ Transfer	349,933.00
Liabilities Against Grant Receivable				1,756,679.00
Data Centre, Banka	170,272.00		Less: Depreciation	215,812.00
DHS, Banka (NRC)	603,136.00			1,540,867.00
DHS,Bhojpur,Ara (NRC)	112,405.00			
DHS (Data Centre), Lakhisarai	90,085.14		CURRENT ASSETS:	
NCLP, Nawada	456,130.00		Deposits	
STC, Banka	4,453,709.00	5,885,737.14	Deposit with SC/ST Welfare Deptt.	1,187,500.00
Current Liabilities			Grant in Aid Receivable	
Liabilities for DDAC Exps.	228,000.00		Receivable from KYP	85,770.10
Audit Fee payable	35,000.00		Grant Receivable Unnat Gram Yojna	1,858,932.00
KYP Honorarium Payable	25,256.00		Receivable from BSDM, Patna	152,891.50
Liabilities for Exps.	55,800.00		Receivable from Data Centre Banka	170,272.00
Liabilities for Unnat Gram Yojna	1,858,932.00		Receivable from DHS, Banka_NRC	701,299.00
Rent Payable	420,000.00		Receivable from DHS, Bhojpur (NRC Ara)	350,149.00
Unspent Grant	460,000.00	3,082,988.00	Receivable from DHS, Lakhisarai	54,663.00
			Receivable from NCLP, Nawada	456,130.00
			Receivable from STC, Banka	4,453,709.00
				8,283,815.60
			Loans & Advances	
			Loans & Advances to Trustees	728,226.17
			TDS	1,264,269.80
				1,992,495.97
			Cash & Cash Equivalent	
			Cash In Hand	13,279.86
			Cash at Bank (Schedule-7)	367,349.23
				380,629.09
TOTAL Rs.		13,385,307.66	TOTAL Rs.	13,385,307.66

In terms of separate report of even date.

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)

Binay Kumar

(CA Binay Kumar)

Partner

Membership No. : 412235

UDIN: 23412235BGXSCM1184

Place: Patna

Date: 06/09/2023



(Trustee)

For and on behalf of the Trust

(Trustee)

SRISHTI INTERNATIONAL

AT:-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)

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

EXPENDITRE	AMOUNT	INCOME	AMOUNT
Kushal Yuva Programme (Schedule-1)	1,594,380.57	Grant In Aid	
Data Centre, Lakhisarai (Schedule-2)	21,678.00	Kushal Yuva Programme	1,762,870.40
Medical Insurance (MI)_BPO (Schedule-3)	446,312.00	Medical Insurance (MI)-BPO	105,245.41
Unnat Gram Yojna, Jhakhand	1,863,130.50	DHS, Patna	52,815.00
		NABARD	30,625.00
		Unnat Gram Yojna, Jhakhand	2,024,063.00
H.Q. Expenses/ Establishment Expenses	884,766.98	Donation & Subscription	404,563.00
(Schedule-5)		Member's Contribution	212,636.00
	-	Other Income	
Drug De-addiction Centre	935,520.00	Admission Fee for De-addiction Centre	98,000.00
(Schedule-4)		De-addiction Care Fee	709,500.00
		Contribution of Org. from KYP Trainees	329,000.00
		Bank Interest (Schedule-6)	6,782.00
		Excess of Expenditure over Income	9,688.24

TOTAL Rs.

5,745,788.05

TOTAL Rs.

5,745,788.05

In terms of separate report of even date.

-

For, H.L.SHAH & ASSOCIATES

For and on behalf of the Trust

Chartered Accountants

(F.R.N.004057C)

(CA Binay Kumar)

Partner

Membership No. : 412235

UDIN: 23412235BGXSCM1184

Place: Patna

Date: 06/09/2023



(Trustee)

(Trustee)

SRISHTI INTERNATIONAL
Receipts and Payments
FOR THE YEAR 1-Apr-22 to 31-Mar-23

Receipts	Amount	Payments	Amount
Opening Balance		Loans (Liability)	
Bank Accounts	5499831.10	Loan Adjutment	1673140.00
Cash-in-Hand	92562.00	Loan To Trustee	5337196.37
		Temporary Loans	760000.00
Loans (Liability)	1147948.00		
Loan	1143100.00	Current Liabilities	1226980.00
Loan From Trustee	4848.00	Audit Fee	50000.00
		Head Office Honorarium	306167.00
Current Assets	2356945.80	KYP Honorarium	504563.00
Loans & Advances (Asset)	2321523.80	Payment for Liabilities for Expenses	96250.00
Receivables/Accrued Grant in Aid	35422.00	Payment for Liabilities for Exps-DDAC	270000.00
Indirect Incomes	2114297.41	Fixed Assets	21699.00
Bank Interest	6782.00	Invertor with Battery & Stabilizer	13500.00
Contribution of Organisation From KYP Trainee	329000.00	Mobile & Telephone Set	8199.00
Donation	404563.00		
Member's Contribution	212636.00	Current Assets	44616.80
Grant-in-Aid	353816.41	Loans & Advances (Asset)	44616.80
Income From Drug De Addlction Programme	807500.00		
		Indirect Expenses	1768501.05
Indirect Expenses	1178.00	Bank Charges	1188.41
Contingency	1178.00	Consultancy Charge	20000.00
		Contingency	11238.00
		Data Centre, SNCU Lakhisarai	21678.00
		Electricity Exp.	89283.14
		Fuel Exp.	10700.00
		License Fee	103840.00
		Medical Insurance Data Processing Honorarium	342472.00
		Office, Lab & Classroom Maintanance Cost	8876.00
		Printing & Stationery	14731.00
		Refreshment to Trainee	376800.00
		Repairs & Maintenance Exps.	39210.00
		Security Money Deposited by Organisation	329000.00
		T.A. & Conveyance	35787.50
		Telephone & Internet Exp.	22425.00
		Drug De Addlction Prog. Exps.	341270.00
		Closing Balance	380629.09
		Bank Accounts	367349.23
		Cash-in-Hand	13279.86
Total	11212762.31	Total	11212762.31

In terms of separate report of even date.

For, H.L.SHAH & ASSOCIATES
Chartered Accountants
(F.R.N.004057C)
(CA Binay Kumar)
Partner
Membership No. 412235
Place: Patna
Date: 06/09/2023



(Trustee)

For and on behalf of the Trust

(Trustee)

SRISHTI INTERNATIONAL

SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Schedule	Amount (Rs.)
Schedule-7	<u>CASH & BANK BALANCES</u>	
	Cash Balance	13,279.86
	<u>Bank Balance</u>	
	1. State Bank of India (A/c-30217491035)	64,399.78
	2. Canara Bank (A/c-3693101001322)	42,358.34
	3. Canara Bank (A/c-3693101001945)	3,155.41
	4. Canara Bank (A/c-3693101000156)	12,547.72
	5. Punjab National Bank (A/c-9893000100002527)	44,134.59
	6. Indian Overseas Bank (A/c-148402000005196)	-
	7. Indian Overseas Bank (A/c-148402000011246)	3,844.50
	8. ICICI Bank (A/c-334201000303)	179,841.78
	9. Union Bank of India (A/c-300201010036307)	17,067.11
	Total	367,349.23



SRISHTI INTERNATIONAL

AT-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Particulars	Schedule	Amount (Rs.)
<u>ACTIVITIES EXPENSES:</u>		
<u>Schedule-1</u>	<u>Kushal Yuva Programme</u>	
Honorarium & wages	492,504.00	
Refreshment to Trainees	417,600.00	
Security Money Deposit by Oragainsation	329,000.00	
Rent	240,000.00	
Electricity Exps.	44,641.57	
T.A. & Conveyance	27,900.00	
Telephone & Internet Exps.	16,162.00	
Office, Lab. & Classroom Maintenance	8,878.00	
Contingency	6,490.00	
Printing & Stationery	5,780.00	
Fuel Exps.	5,425.00	
		1,594,380.57
<u>Schedule-2</u>	<u>Data Centre, Lakhisarai</u>	
Honorarium	17,964.00	
ESIC Deposit	3,714.00	
		21,678.00
<u>Schedule-3</u>	<u>Medical Insurance (MI) BPO</u>	
Honorarium	342,472.00	
License Fee	103,840.00	
		446,312.00
<u>Schedule-4</u>	<u>Drug De-Addiction Centre</u>	
Honorarium & salary for DDAC	378,000.00	
Fooding Exps. for DDAC	157,400.00	
Rent for DDAC	120,000.00	
Beddng, Venue Cleaning & Maint. Exps. for DDAC	105,000.00	
Medical Exps. for DDAC	81,680.00	
Skill Traing Exps. for DDAC	46,840.00	
Transportation Exps. For DDAC	38,700.00	
Advertisement Exps. for DDAC	7,900.00	
		935,520.00



Schedule-5**H.Q. Expenses/ Establishment Expenses**

Honorarium & Wages		
Rent	306,167.00	
Electricity Exps	180,000.00	
Repairs & Maintenance	44,641.57	
Printing & Stationery	39,210.00	
Telephone & Internet Exps.	8,951.00	
Audit Fee	6,263.00	
Consultancy Charge	35,000.00	
Fuel	35,000.00	
Contingency	5,275.00	
T.A. & Conveyance	3,570.00	
Depreciation on Fixed Assets	3,689.00	
Bank Charges	215,812.00	
	1,188.41	884,766.98
Total		5,745,788.05

Schedule-6**BANK INTEREST**

1. State Bank of India (A/c-30217491035)		
2. Canara Bank (A/c-3693101001322)	1,711.00	
3. Canara Bank (A/c-3693101001945)	1,956.00	
4. Canara Bank (A/c-3693101000156)	91.00	
5. Punjab National Bank (A/c-9893000100002527)	-	
6. Indian Overseas Bank (A/c-148402000005196)	1,173.00	
7. Indian Overseas Bank (A/c-148402000011246)	-	
8. ICICI Bank (A/c-334201000303)	104.00	
9. Union Bank of India (A/c-300201010036307)	1,747.00	
	-	6,782.00
Total		6,782.00



SCHEDULE OF FIXED ASSETS

AT-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
SRISHTI INTERNATIONAL
SCHEDULE "8" Fixed Assets to forming integral part of Balance Sheet as on 31st March 2023



Sl.No.	Particulars	W.D.V.as on 1st April, 2022	Addition during the Year	Disposal/ Transfer During the year	Total	Depreciation		W.D.V.as on 31 st March 2023
						Rate	Amount	
1	Furniture & Fixtures	13,819.00			13,819.00	10%	1,382.00	12,437.00
2	Typing Machine	407.00			407.00	15%	61.00	346.00
3	Educational Equipments	2,234.00			2,234.00	15%	335.00	1,899.00
4	Color TV	3,363.00			3,363.00	15%	504.00	2,859.00
5	CD Player	773.00			773.00	15%	116.00	657.00
6	Books	3,736.00			3,736.00	10%	374.00	3,362.00
7	Computer with Accessories	58,235.00			58,235.00	40%	23,294.00	34,941.00
8	Sewing Machine	22,025.00			22,025.00	15%	3,304.00	18,721.00
9	Knitting Machine	2,115.00			2,115.00	15%	317.00	1,798.00
10	Embroidry Machine	2,425.00			2,425.00	15%	364.00	2,061.00
11	Medical Equipments	2,749.00			2,749.00	15%	412.00	2,337.00
12	Cultural Equipments	4,987.00			4,987.00	15%	748.00	4,239.00
13	Agricultural Equipments	2,449.00			2,449.00	15%	367.00	2,082.00
14	Laptop	34,972.00			34,972.00	40%	13,989.00	20,983.00
15	Digital Camera	2,516.00			2,516.00	15%	377.00	2,139.00
16	Inverter with battery & stabilizer	25,834.00	13,500.00		39,334.00	15%	5,900.00	33,434.00
17	Wooden Chamber	17,039.00			17,039.00	10%	1,704.00	15,335.00
18	Generator	81,590.00			81,590.00	15%	12,239.00	69,351.00
19	Cooler	2,198.00			2,198.00	15%	330.00	1,868.00
20	NRC Banka	112,189.00		112,189.00	-	-	-	-
21	AC with Stabilizer	23,244.00			23,244.00	15%	3,487.00	19,757.00
22	NRC Ara, Bhojpur	237,744.00		237,744.00	-	-	-	-
23	Grinder with kit	838.00			838.00	10%	84.00	754.00
24	Mobile set	710.00	8,199.00		8,909.00	15%	1,336.00	7,573.00
25	CCTV Camera	18,736.00			18,736.00	15%	2,810.00	15,926.00
26	Digital Weight scale	2,668.00			2,668.00	10%	267.00	2,401.00
27	Dome Camera	3,014.00			3,014.00	15%	452.00	2,562.00
28	Telephone-Intercom System	4,090.00			4,090.00	15%	614.00	3,476.00
29	Projector	13,130.00			13,130.00	15%	1,970.00	11,160.00
30	Bio-Matric Device	3,349.00			3,349.00	15%	502.00	2,847.00
31	Digital Scale	502.00			502.00	10%	50.00	452.00
32	KYP Assets	559,650.00			559,650.00	10%	55,965.00	503,685.00
33	STC Banka Assets	821,583.00			821,583.00	10%	82,158.00	739,425.00
	Total Rs.	2,084,913.00	21,699.00	349,933.00	1,756,679.00		215,812.00	1,540,867.00