



Audit Report

We have audited the attached Balance Sheet of **JAMGHAT-A GROUP OF STREET CHILDREN**, 18 -A Mig Flats Sheikh Sarai Phase -I, Triveni Phase -I, New Delhi 110017, as on 31st March 2023 and the Income & Expenditure Account for the year ended on that date annexed thereto and report that the preparation of these financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit
2. In our opinion, proper books of accounts have been kept by the Society, so far as appears from our examination of the books.
3. The Balance Sheet and Income and Expenditure Accounts dealt with by this Report are in agreement with the books of account of the Society.
4. In our opinion and to the best of our information and explanations given to us, the accounts give a true and fair view:
 - (a) In the case of the Balance Sheet of the State of affairs of the Society as on 31st March 2023.
 - (b) In the case of the Income and Expenditure Account of the Income for the year ended on that date.

For RSMA & Company

Chartered Accountant

Firm No. 028685N



CA Ravinder Singh

Partner

M. No. 095973

UDIN: 23095973BGWCLS4640

Date: 04.09.2023

Place: New Delhi



Lower Ground Floor, B-377, Meera Bagh, Paschim Vihar, New Delhi-110063



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JAMGHAT-A GROUP OF STREET CHILDREN-INDIAN

Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017

Balance Sheet of Indian as at 31 March 2023

Particulars	Sch No.	Amount in Rs.	2022-23	2021-22
			Amount in Rs.	Amount in Rs.
Sources of Funds				
Capital Fund				
Corpus Fund		1,001,000	-	1,000
Add: Corpus Donation		1,250,000		1,000,000
			2,251,000	1,001,000
Fixed Assets Corpus				
Opening Balance		164,778		131,763
Add: Addition to Fixed Assets		175,100		55,424
Less: Deletions		(9,801)		
Less: Depreciation		(70,025)	260,052	(22,409)
				164,778
Reserve & Surplus				
Opening balance		526,899		(367,718)
Less: Excess of Expenditure over Income		483,712	1,010,611	894,617
				526,899
Unutilized Funds			3,003,575	2,513,008
Total in Rs.			6,525,239	4,205,685
Applications of Funds				
Fixed Assets				
Opening WDV		196,107		167,607
Add/less:-Purchase		175,100		55,424
Less: Depreciation		(73,193)		(26,924)
Less: Deletions		(14,842)		-
Net Block			283,172	196,107
				15,604
Current Assets, Loans & Advances				
Cash and Bank Balance	3	3,906,171		2,934,755
Other Current Assets	4	2,420,766		1,078,638
Loans & Advances	5	12,605		40,028
			6,339,542	4,053,421
Less: Current Liabilities & Provisions	6	97,474		43,842
Net current assets			6,242,068	4,009,579
Total in Rs.			6,525,239	4,205,685

As per Audit report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N



CA. Ravinder Singh

M No. 095973

Partner

For Jamghat-A Group of Street Children

Director

President

Place: New Delhi

Date: 04.09.2023

UDIN: 23095973BGWCLS4640

JAMGHAT-A GROUP OF STREET CHILDREN-INDIAN

Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017

Income & Expenditure Account for the year ending 31st March, 2023

Particulars	Sch. No.	Amount in Rs.	2022-23	2021-22
			Amount in Rs.	Amount in Rs.
<u>Income</u>				
Opening Unutilized Fund		2,513,008		629,265
Add: Donations Received		7,531,842		6,880,110
Add: Donations Accrued		-		-
Less: Closing Unutilized Fund		<u>3,003,575</u>		<u>2,513,008</u>
			7,041,275	4,996,367
Other Income	1		960,452	398,467
Total in Rs.			8,001,727	5,394,834
<u>Expenditure</u>				
Aanchal-A Shelter Home for Girls	2		1,306,402	577,641
Aangan-A Day Care Centre			292,410	389,611
Aman - A Shelter Home for Boys			1,087,236	990,697
Ekjut a Vocational Training center			407,237	225,700
Administrative Expenses			1,050,643	603,817
Covid Support Initiative			-	724,128
Sadak Project			3,374,087	988,623
Total expenditure incurred during the year			7,518,015	4,500,217
Excess of Income over Expenditure trf to Reserve & Surplus			483,712	894,617
Total in Rs.			8,001,727	5,394,834

As per Audit report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N



CA. Ravinder Singh

M No. 095973

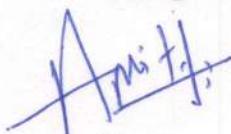
Partner

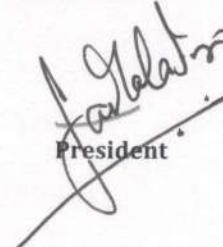
Place: New Delhi

Date: 04.09.2023

UDIN: 23095973BGWCLS4640

For Jamghat-A Group of Street Children


Director


President

JAMGHAT-A GROUP OF STREET CHILDREN-INDIAN

Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017.

Schedules forming part of the Financial Statements (INDIAN)

Particulars	2022-23	2021-22
	Amount in Rs.	Amount in Rs.
Schedule 1		
Other Income		
Income Generating Programme	446,355	218,418
Workshop Income	291,062	36,000
Interest on Income Tax Refund	20	-
Bank Interest	223,015	144,049
	960,452	398,467
Schedule 2		
Expense: Incurred		
Aanchal-A Shelter Home for Girls		
Fixed Assets	29,616	36,162
Conveyance	77,996	13,995
Lodging & Boarding expenses	402,280	289,956
Toiletry Expense		3,000
Honorarium Expense	204,161	32,000
Medical expense	61,203	3,702
Education Expense	83,190	56,028
Printing & stationary Exp.	37,055	37,949
Telephone exp.	12,234	11,705
Children Utility Items	45,147	29,390
Fire Extinguisher expense	3,740	1,298
Legal Exp.	1,450	1,829
Repair & Maintenance exp.	45,951	14,967
Security Service Exp.	72,916	13,000
Transportation expense	54,680	18,800
Senitization expense	14,300	13,860
Rent	136,833	-
Postage & Courier	50	-
Shifting (Movers) Charge exp.	23,600	-
Total	1,306,402	577,641
Aangan-A Day care centre		
Conveyance	12,747	7,035
Lodging & Boarding expenses	85,875	240,600
Toiletry Expense	-	6,563
Education Exp	1,500	12,685
Honorarium Expense	17,500	-
Misc. items for centre	2,333	8,299
Rent	-	-
Electrcity Exp.	65,870	50580
Printing stationery	11,658	34,452
Postage & Courier exp.	92	83
Telephone & internet Expense	7,328	4,500
Repair & Maintenance exp.	69,021	22,014
Transportation expense	-	2,800
Fixed Assetes	9517	-
Housekeeping & Cleaning expense	3990	-
Children Utility Items	3158	-
Fire Extinguisher expense	1121	-
Legal & Professional Exp.	500	-
Staff Welfare	200	-
Total	292,410	389,611

Aman - A Shelter Home for Boys

Fixed Asset	9,517	35,518
Children utility items	18,990	38,031
Conveyance exp.	62,984	22,164
Lodging & Boarding expenses	287,912	424,181
Honorarium Expense	159,499	202,733
Telephone & Internet recharge exp.	14,810	11,808
Medical exp.	94,253	6,083
Misc Exp.	21,550	4,795
Toiletry expense	-	3,800
Printing & Stationery Expenses	39,673	92,326
Education expense	132,439	101,363
After Care Support exp.	-	-
Entertainment Exp.	10,293	1,745
Legal Exp.	1,260	1,800
Sanitization	13,300	4,960
Repair & Maintenance exp.	142,126	30,467
Postage & Courier	-	730
Transportation expense	-	6,600
Fire Extinguisher Refill Expenses	1,416	1,593
Vocational Training Expense	-	-
Housekeeping & Cleaning expense	11,508	-
Exposer Trip Expense	14,578	-
Security Service Exp.	50,010	-
Staff Welfare	1,118	-
Total	1,087,236	990,697

Ekjut a Vocational Training center

Conveyance exp.	23,634	22,859
Printing & Stationery expense	760	3,300
Raw Material Exp.	176,211	46,667
Food Exp.	3,207	515
Honorarium & Stipend Expense	158,495	89,348
Medical exp.	340	-
Rent	-	13,000
Repair & Maintenance exp.	10,368	29,891
Electricity expenses	31,810	8,150
Telephone expense	666	4,186
Misc exp.	355	722
Entertainment Exp.	-	-
Postage & Courier exp.	80	1,370
Toiletry expense	190	1,142
Fire Extinguisher Refill Expenses	1,121	-
Labour charges expense	-	4,550
Transportation expense	-	-
Total	407,237	225,700

Administrative Expenses

Audit Fees	29,500	10,000
Bank Charges	4,126	1,298
Website Hosting exp.	14,495	22,280
Food exp.	5,191	-
Printing & Stationary	12,459	19,989
Professional exp.	74,340	70,800
Depreciation	3,168	4516
Misc Expense	2,401	-
Honorarium Expense	395,282	419,569
Interest on TDS	21	40
Repair & maintenance exp.	21,460	14,690
Fund Raising exp.	4,933	381
Travelling expenses	42,616	3,351
Telephone exp.	7,243	-
Theater exp.	225,000	9,500
Legal exp.	-	27,356
Postage & Courier	218	47
Resource Material Exp.	2,714	-
Sanitary kit	1,760	-
Loss on Sale of Assets	5,042	-
Housekeeping & Cleaning expense	417	-
Refreshment & Entertainment expense	12,894	-
Office equipment	3,630	-
Fixed Assets	114,000	-
Staff Capacity Building	67,500	-
Staff welfare	233	-
Total	1,050,643	603,817

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Covid Support Initiative

Grocery Expense		724,128
		724,128

Sadak Project

Fixed Assets	45,838	
Children utility items	69,575	380
Honorarium Expense	2,673,554	874,998
Telephone expense and internet expense:	23,123	8,027
Trevelling expenses	69,640	9,450
Baseline Study Expenses		2,000
Entertain .ent expenses	25,037	1,080
First Time Setup Cost	24,388	12,676
Medical Expenses	9,238	1,669
Printing and Stationery expenses	78,145	27,058
Social Emotional Learning	56,000	44,000
Refreshment expenses	34,071	7,285
Miscellaneous expenses	240	-
Center Maintenance expenses	16,930	-
Community Level Awairness & Event org:	32,581	-
Educational/Vocational training exp.	61,166	-
Exposer Trip Expense	400	-
Resource Material exp.	116,295	-
Equipment expense	1,880	-
Staff Capacity Building exp.	34,426	-
Theter exposer exp.	1,560	-
Total	3,374,087	988,623
TOTAL Expenditure	7,518,015	4,500,217

Schedule 3**Cash & Bank Balance**

Cash in Hand	4,069	469
SBI Account	1,103,718	373,267
RBL Account	2,798,384	2,561,019
	3,906,171	2,934,755

Schedule 4**Other Current Assets**

TDS Receivable FY 18-19	10,155	10,155
TDS Receivable FY 19-20	3,380	3,380
TDS Receivable FY 21-22	-	480
TDS Receivable FY 22-23	14,765	-
Fixed Deposite	2,250,000	1,000,000
Security Deposit*	92,000	42,000
Accrued Interest	50,466	22,623
*Security deposit to leasehold premises	2,420,766	1,078,638

Schedule 5**Loan & Advance**

Imprest Money	12,605	24,786
Other Advances	-	15,242
	12,605	40,028

Schedule 6**Current Liability & Provision**

Creditors	64,974	4,700
Salary Payable	1,374	-
Audit Fee : Payable	27,000	7,500
Provision for expenses	-	3,000
TDS Payable	4,126	28,642
	97,474	43,842

JAMGHAT-A GROUP OF STREET CHILDREN-FCRA

Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017

Balance Sheet of FCRA as on 31st March 2023

Particulars	Sch. No.	as at March 31st		
		2023	2022	
Sources of Funds				
Fixed Assets Corpus				
Opening WDV		703,399	819,624	
Addition: Fixed Assets		272,402	-	
Less: Depreciation		(167,619)	(112,092)	
Less- Asset Written Off		<u>(11,481)</u>	<u>(4,133)</u>	
Net Block		796,701	703,399	
Reserve & Surplus				
Opening balance		(339,002)	(1,355,465)	
Less: Excess of Income over Expenditure		<u>20,847</u>	<u>1,016,463</u>	
		<u>(318,155)</u>	<u>(339,002)</u>	
Unutilized Grant Balances		4,111,888	2,729,130	
Total in Rs.		4,590,434	3,093,527	
Applications of Funds				
(I) Fixed Assets				
Opening WDV		703,399	819,624	
Addition: Fixed Assets		272,402	-	
Less: Depreciation		(167,619)	(112,092)	
Less- Asset Written Off		<u>(11,481)</u>	<u>(4,133)</u>	
Net Block		796,701	703,399	
(II) Current Assets, Loans & Advances				
Cash in Hand		3,698	3,698	
Cash at Bank		3,688,103	2,264,689	
Security Deposit for Rent		75,000	135,000	
Grant Receivable	3	36,091	-	
Other Current Assets	4	<u>1,075</u>	<u>14,942</u>	
Sub-total		3,803,967	2,418,329	
(III) Current Liabilities & Provisions				
Other Current Liability	5	<u>10,234</u>	28,200	
		10,234		
Net Current Assets (II- III)		3,793,733	2,390,129	
Total in Rs.		4,590,434	3,093,527	

As per Audit report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N



CA. Ravinder Singh

M No. 095973

Partner

For Jamghat-A Group of Street Children

Director

President

Place: New Delhi

Date: 04.09.2023

UDIN: 23095973BGWCLS4640

JAMGHAT-A GROUP OF STREET CHILDREN-FCRA

Reg. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I, TRIVENI PHASE -I NEW DELHI 110017.
INCOME & EXPENDITURE ACCOUNT OF FCRA FOR THE YEAR ENDING 31ST MARCH 2023

Particulars	Sch. No.	Amount in Rs.	2022-23	2021-22
			Amount in Rs.	Amount in Rs.
<u>Income</u>				
Opening Unutilized Grant Balance		7,729,130		3,943,680
Add: Grant Income	1	11,777,327		8,278,120
Less: Closing Unutilized Grant Balance		4,111,888	10,394,569	2,729,130
Interest Income			60,764	34,534
Total in Rs.			10,455,333	9,527,204
<u>Expenditure</u>				
Aanchal-A Shelter Home for Girls			2,869,903	2,669,946
Aangan-A Day Care Centre			2,468,080	1,129,177
Aman-A Shelter Home for Boys			3,502,998	3,166,040
Ekjut Vocational Training			599,124	287,148
Administrative Expenses			994,381	1,258,430
Total Expenditure Incurred during the year			10,434,486	8,510,741
Excess of Income over Expenditure trf to Reserve & Surplus			20,847	1,016,463
Total in Rs.			10,455,333	9,527,204

As per Audit report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N



CA. Ravinder Singh
M No. 095973
Partner

Place: New Delhi
Date: 04.09.2023
UDIN: 23095973BGWCLS4640

For Jamghat-A Group of Street Children

Amit J.
Director

President

JAMGHAT-A GROUP OF STREET CHILDREN-FCRA

Reg. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017

Schedules forming part of the Financial Statements (FCRA)

Particular	Schedules forming part of the Financial Statements (FCRA)	
	2022-23 Amount in Rs.	2021-22 Amount in Rs.
Schedule 1		
Donation During the Year		
Grant Received	11,741,236	8,278,120
Grant Accrued	36,091	-
Grant deducted on Fund Raising	-	-
Less: Opening Grant receivable received during the year	<u>11,777,327</u>	<u>8,278,120</u>

Schedule 2

Expenditure

Aanchal-A Shelter Home for Girls

Lodging & Boarding expenses	206,386	154,932
Rent exp.	501,000	562,500
Electricity exp.	54,680	57,710
Education Exp	548,103	353,701
Conveyance exp.	10,065	41,028
Honorarium Expense	1,248,661	1,217,710
Medical exp.	-	30,006
Printing & Stationery	8,157	12,850
Clothes exp.	39,000	39,000
Repair & maintenance	-	12,120
Toiletry Expenses	-	17,590
Fixed Ass: s	228,687	-
Professional Fee	22,664	20,800
Capacity Building and Training Expense	-	149,999
Kitchen Equipment	2,500	-
Total	2,869,903	2,669,946

Aangan-A Day Care Centre

Education exp.	67,220	3,000
Conveyance	4,060	160
Honorarium Expense	884,310	431,356
Toiletry exp.	-	-
Printing & Stationery	21,062	7,270
Medical Expense	413	6,147
Fixed Assets	-	-
Professional fee	62,022	33,017
Fire Extinguisher Refill	-	1,000
Rent exp.	484,000	479,200
Repair & maintenance	-	-
Sweeper charges expense	-	15,000
Utility items for centre	-	3,025
Capacity Building and Training Expense	-	150,002
Nutrition Support expense	944,993	-
Total	2,468,080	1,129,177

Aman-A Shelter Home for Boys

Fixed Asset	55,019	
Lodging & Boarding expenses	332,309	198,584
Education Exp	873,659	542,734
Electricity exp.	107,200	7,420
Clothes exp.	47,895	47,980
Rent Exp.	643,125	615,000
Repair & Maintenance	-	19,111
Conveyance	4,915	52,053
Honorarium Expense	1,402,356	1,293,193
Legal Exp	-	-
Medical exp.	-	84,403
Toiletry Expenses	-	16,808
Brokerage for Rent	-	-
Printing & Stationary	13,506	45,955
Professional Fee	22,664	20,800
Capacity Building and Training Expense	-	149,999
Miscellaneous exp.	350	-
Total	3,502,998	3,166,040

Ekjut a vocational Training center

Fixed Assets exp.	-	-
Conveyance exp.	-	-
Raw Material	6,574	16,499
Electricity	-	-
Food exp.	-	-
Honorarium Expense	272,550	167,250
Printing & Stationery expense	-	200
Rent	300,000	100,000
Telephone exp.	-	199
Trainee (tipend) exp.	20,000	-
Professional Fee	-	3,000
Postage & Courier exp.	-	-
Medical expense	-	-
Transportation expense	-	-
Total	599,124	287,148
Administrative Expenses		
Audit Fees	-	19,590
Bank Charges	6,244	5,555
Medical expense	-	-
Professional exp.	-	147,500
Honorarium Expense	961,062	890,494
Interest on TDS	78	1,151
Fixed Assets	10,284	-
Conveyance	6,166	6,096
Telephone exp.	9,247	719
Receivable Written Off	-	187,415
Legal Expense	1,300	-
Total	994,381	1,258,430
Total Expenditure Incurred during the year		
	10,434,486	8,510,741

Schedule 3**Grant Receivable**

Grant Receivables	36,091	139,398
Total Grant receivable	36,091	139,398

Schedule 4**Loan & Advance (Asset)**

Imprest money	-	13,872
Other Advances	-	-
Accured Interest	1,075	1,070
	1,075	14,942

Schedule 5**Current Liability & Provision**

Sundry Cr ditor	-	-
Audit fee payable	-	19,500
Salary Payable	8,700	8,700
TDS Payable	1,534	-
	10,234	28,200

JAMGHAT-A GROUP OF STREET CHILDREN
Reg. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017
Consolidated Balance Sheet as on 31st March, 2023

Particulars	Sch No.	2022-23	
		Amount in Rs.	2021-22
Sources of Funds			
Capital Fund		1,001,000	1,000
Add: Corpus Donation		<u>1,250,000</u>	<u>1,000,000</u>
		2,251,000	1,001,000
Fixed Assets corpus			
Opening WDV		868,177	951,387
Add: Addition to Fixed Assets		447,502	55,424
Less- Asset Written Off		(21,282)	(4,133)
Less: Depreciation on Fixed Assets		<u>(237,644)</u>	<u>(134,501)</u>
		1,056,753	868,177
Reserve & Surplus			
Openin ⁿ balance		187,898	(1,723,182)
Add: Balance trf from Income & Expenditure A/c		<u>504,559</u>	<u>1,911,080</u>
		692,457	187,898
Unutilized Grant Balances	4	7,115,463	5,242,138
Total in Rs.		11,115,674	7,299,213
Applications of Funds			
Fixed Assets	10		
Opening WDV		899,506	987,231
Add: Additions during the year		447,502	55,424
Less- Asset written off		(26,323)	(4,133)
Less: Depreciation		<u>(240,812)</u>	<u>(139,016)</u>
Net Block		1,079,873	899,506
Current Assets, Loans & Advances			
Cash & Bank Balances	5	9,847,972	6,203,142
Grant Receivable	6	36,091	-
Other Current Assets	7	246,841	214,708
Loans & Advances	8	<u>12,605</u>	<u>53,900</u>
	(A)	10,143,509	6,471,750
Less: Current Liabilities & Provisions			
Sundry payables	9	<u>107,708</u>	<u>72,042</u>
	(B)	107,708	72,042
Net Current Assets (A-B)		10,035,801	6,399,708
Total in Rs.		11,115,674	7,299,213

Significant accounting Policies & Notes to Accounts

11

Auditor's Report as per our Audit Report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N

CA. Ravinder Singh
M No. 095973
Partner



For Jamghat-A Group of Street Children

Director

President

Place: New Delhi

Date: 04.09.2023

UDIN: 23095973BGWCLS4640

JAMGHAT-A GROUP OF STREET CHILDREN

Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017.
Consolidated Income & Expenditure Account for the year ending 31st March, 2023

Particulars	Sch. No.	Amount in Rs.	2022-23	2021-22
			Amount in Rs.	Amount in Rs.
INCOME				
Grants- Foreign				
Opening Balance		2,729,130		3,943,680
Add: Donation Received/accrued during the year		11,777,327		8,278,120
Less: Unutilized Balance		4,111,888		2,729,130
Interest on Income Tax Refund			10,394,569	9,492,670
Grants- Indian			60,764	34,534
Opening Balance		2,513,008		629,265
Add: Donation Received/accrued during the year	1	7,531,342		6,880,110
Add: Other Income		960,452		398,467
Less: Unutilized Balance		3,003,575		2,513,008
Total in Rs.			8,001,727	5,394,834
EXPENDITURE				
Expenditure from Foreign Grants	2			
Aanchal-A Shelter home for Girls		2,869,903		2,669,946
Aangan-A day care centre		2,468,080		1,129,177
Aman-A Shelter home for Boys		3,502,998		3,166,040
Administration Expenses		994,381		1,258,430
Ekjut		599,124		287,148
Total			10,434,486	8,510,741
Expenditure met from Indian Funds	3			
Aanchal-A Shelter home for Girls		1,306,402		577,641
Aangan-A day care centre		292,410		389,611
Aman-A Shelter home for Boys		1,087,236		990,697
Ekjut Vocation Training		407,237		225,700
Covid Support Initiative		-		724,128
Administration Expenses		1,050,643		603,817
Sadak Project		3,374,087		988,623
Total in Rs.			7,518,015	4,500,217
Excess of Expenditure over income Indian t/f to reserve & surplus			504,559	1,911,080
Total in Rs.			18,457,060	14,922,038

Significant accounting Policies & Notes to Accounts 11
Auditor's Report as per our Audit Report of even date annexed

For RSMA & Co.

Chartered Accountants

Firm no. 028685N



CA. Ravinder Singh

M No. 095973

Partner

Place: New Delhi

Date: 04.09.2023

UDIN: 23095973BGWCLS4640

For Jamghat-A Group of Street Children

Amit J.
Director

Jayshree
President

JAMGHAT-A GROUP OF STREET CHILDREN

Reg. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,TRIVENI PHASE -I NEW DELHI 110017

Schedule's forming part of the Financial Statements (Consolidated)

Particulars	2022-23	2021-22	
	Amount in Rs.	Amount in Rs.	Amount in Rs.
Schedule 1			
Other Income			
Income Generating Programme	446,355		218,418
Workshop Income A/C	291,062		36,000
Interest on bank accounts	223,015		144,049
Interest on Income Tax Refund	20		
	960,452	398,467	

Schedule 2

Foreign Funds

Aanchal-A Shelter Home for Girls

Lodging & Boarding expenses	206,386	154,932
Rent exp.	501,000	562,500
Electricity exp.	54,680	57,710
Education Exp	548,103	353,701
Conveyance exp.	10,065	41,028
Honora ium Expense	1,248,661	1,217,710
Medical exp.	-	30,006
Printing & Stationery	8,157	12,850
Clothes exp.	39,000	39,000
Repair & maintnance	-	12,120
Toiletry Expenses	-	17,590
Fixed Assets	228,687	-
Professional Fee	22,664	20,800
Capacity Building and Training Expense	-	149,999
Kitchen Equipment	2,500	-
	2,869,903	2,669,946

Aangan-A Day Care Centre

Education exp.	67,220	3,000
Conveyance	4,060	160
Honorarium Expense	884,310	431,356
Toiletry exp.	-	-
Printing & Stationery	21,062	7,270
Medical Expense	413	6,147
Fixed Assets	-	
Professional fee	62,022	33,017
Rent ex.	-	1,000
Repair & maintenance	484,000	479,200
Sweeper charges expense	-	-
Utility itmes for centre	-	15,000
Fire Extinguisher Refill	-	3,025
Capacity Building and Training Expense	-	150,002
Nutrition Support expense	944,993	
Total	2,468,080	1,129,177

Administrative Expenses

Audit Fees	-	19,500
Bank Charges	6,244	5,555
Medical expense	-	-
Professional exp.	-	147,500
Honorarium Expense	961,062	890,494
Interest on TDS	78	1,151
Fixed Assets	10,284	-
Conveyance	6,166	6,096
Telephone exp.	9,247	719
Receivable Written -Off	-	187,415
Legal Expense	1,300	-
Total	994,381	1,258,430

Aman-A Shelter Home for Boys

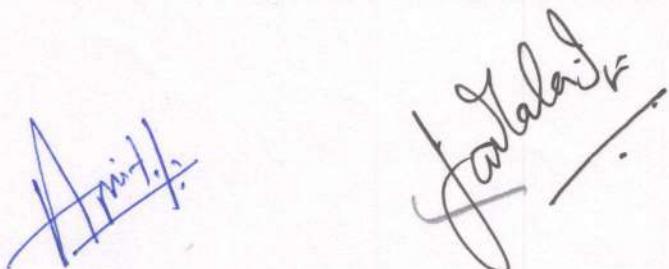
Fixed Asset	55,019	-
Lodging & Boarding expenses	332,309	198,584
Education Exp	873,659	542,734
Electricity exp.	107,200	79,420
Clothes exp.	47,895	47,980
Recreation	-	-
Rent Exp.	643,125	615,000
Shoes & Slipper exp.	-	-
Repair & Maintnance	-	19,111
Conveyance	4,915	52,053
Honorarium Expense	1,402,356	1,293,193
Legal Exp	-	-
Medical exp.	-	84,403
Toiletry Expenses	-	16,808
Brokerage for Rent	-	-
Printing & Stationary	13,506	45,955
Professional Fee	22,664	20,800
Capacity Building and Training Expense	-	149,999
Miscellaneous exp.	350	-
Total	3,502,998	3,166,040

Ekjut

Raw Material	6,574	16,499
Honorarium Expense	272,550	167,250
Printing Exp.	-	200
Rent	300,000	100,000
Telephone exp.	-	199
Trainee (Stipend) exp.	20,000	-
Professional Fee	-	3,000
Total	599,124	287,148

Total Expenses Foreign Fund

10,434,486	8,510,741
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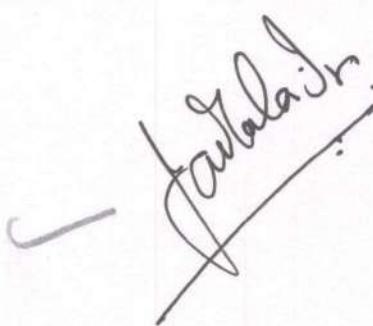
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Schedule 3**INDIAN FUND****Aanch-A Shelter Home for Girls**

Conveyance	29,616	36,162
Lodging & Boarding expenses	77,996	13,995
Toiletry Expense	402,280	289,956
Honorarium Expense	-	3,000
Medical expense	204,161	32,000
Education Expense	61,203	3,702
Printing & stationary Exp.	83,190	56,028
Telephone exp.	37,055	37,949
Children Utility Items	12,234	11,705
Workshop Exp.	45,147	29,390
Workshop Exp.	3,740	1,298
Legal Exp.	1,450	1,829
Repair & Maintenance exp.	45,951	14,967
Security Exp.	72,916	13,000
Transportation expense	54,680	18,800
Senitization expense	14,300	-
Rent	136,833	-
Postage & Courier	50	-
Shifting (Movers) Charge exp.	23,600	-
Total	1,306,402	563,781

Aangan-A Day care centre

Conveyance	12,747	7,035
Lodging & Boarding expenses	85,875	240,600
Medical Expense	-	-
Toiletry Expense	-	6,563
Education Exp	1,500	12,685
Honorarium Expense	17,500	-
Misc	2,333	8,299
Rent	-	-
Electercity Exp.	65,870	50,580
Printing stationery	11,658	34,452
Postage & Courier exp.	92	83
Telephone & internet Expense	7,328	4,500
Repair & Maintenance exp.	69,021	22,014
Transportation expense	-	2,800
Fixed Assetes	9,517	-
Housekeeping & Cleaning expense	3,990	-
Children Utility Items	3,158	-
Fire Ext.nguisher expense	1,121	-
Legal & Professional Exp.	500	-
Staff Welfare	200	-
Total	292,410	389,611

Aman - A Shelter Home for Boys

Fixed Assets	9,517	35,518
Children utility items	18,990	38,031
Conveyance exp.	62,984	22,164
Lodging & Boarding expenses	287,912	424,181
Honorarium Expense	159,499	202,733
Telephone exp.	14,810	11,808
Medical exp.	94,253	6,083
Misc Exp.	21,550	4,795
Toiletry expense	-	3,800
Printing & Stationery	39,673	92,326
Education expense	132,439	101,363
After Care Support exp.	-	-
Entertainment Exp.	10,293	1,745
Legal Exp.	1,260	1,800
Sanitization	13,300	4,960
Repair & Maintenance exp.	142,125	30,467
Postage & Courier	-	730
Transportation expense	-	6,600
Fire Extinguisher Refill Expenses	1,416	1,593
Vocational Training Expense	-	-
Housekeeping & Cleaning expense	11,508	-
Exposure Trip Expense	14,578	-
Security Service Exp.	50,010	-
Staff Welfare	1,118	-
Total	1,087,236	990,697

Ekjut a vocational Training center

Conveyance exp.	23,634	22,859
Printing & Stationery expense	760	3,300
Raw Material Exp.	176,211	46,667
Food Exp.	3,207	515
Honorarium & Stipend Expense	158,495	89,348
Medical exp.	340	-
Rent	-	13,000
Repair & Maintenance exp.	10,368	29,891
Electricity expenses	31,810	8,150
Telephone expense	666	4,186
Misc exp.	355	722
Entertainment Exp.	-	-
Postage & Courier exp.	80	1,370
Toiletry expense	190	1,142
Fire Extinguisher Refill Expenses	1,121	-
Labour charges expense	-	4,550
Transportation expense	-	-
	407,237	225,700

Administrative Expenses

Audit Fees	29,500	10,000
Bank Charges	4,126	1,298
Website Hosting exp.	14,495	22,280
Food exp.	5,191	
Printing & Stationary	12,459	19,989
Professional exp.	74,340	70,800
Depreciation	3,168	4,516
Misc Expense	2,401	-
Honorarium Expense	395,282	419,569
Interest on TDS	21	40
Repair & maintenance exp.	21,460	14,690
Fund Raising exp.	4,933	381
Travelling expense	42,616	3,351
Telephone exp.	7,243	
Theater exp.	225,000	9,500
Legal exp.	-	27,356
Postage & Courier	218	47
Resource Material Exp.	2,714	-
Sanitary kit	1,760	-
Loss on Sale of Assets	5,042	-
Housekeeping & Cleaning expense	417	-
Refreshment & Entertainment expense	12,894	-
Office equipment	3,630	-
Fixed Assets	114,000	-
Staff Capacity Building	67,500	-
Staff welfare	233	-
Total	1,050,643	603,817

Covid Support Initiative

Grocery Expense	-	724,128
		724,128

Sadak Project

Fixed Assets	45,838	-
Children utility items	69,575	380
Honorarium Expense	2,673,554	874,998
Telephone expense and internet expenses	23,123	8,027
Trevelling expenses	69,640	9,450
Baseline Study Expenses	-	2,000
Entertainment expenses	25,037	1,080
First Time Setup Cost	24,388	12,676
Medical Expenses	9,238	1,669
Printin ^g and Stationery expenses	78,145	27,058
Social Emotional Learning	56,000	44,000
Refreshment expenses	34,071	7,285
Miscellaneouse expenses	240	-
Center Maintenance expenses	16,930	-
Community Level Awairness & Event organising exp.	32,581	-
Educatoinal/Vocational training exp.	61,166	-
Expose ^r Trip Expense	400	-
Resource Material exp.	116,295	-
Equipment expense	1,880	-
Staff Capacity Building exp.	34,426	-
Theter exposur exp.	1,560	-
	3,374,087	988,623

Total Expenses Indian Fund

Schedule 4**Unutilized Grant Balances**

FCRA -Account	4,111,888	2,729,130
Indian Account	3,003,575	2,513,008
Total	7,115,463	5,242,138

Schedule - 5 Cash & Bank Balance

Cash in Hand - Indian	4,069	469
Cash in Hand - FCRA	3,698	3,698
State bank of India - Indian	1,103,718	373,267
State bank of India - FCRA	3,688,103	2,264,689
RBL bank	2,798,384	2,561,019
Fixed Deposit	2,250,000	1,000,000
	9,847,972	6,203,142

Schedule - 6 Grant Receivable

Grant Receivables FCRA	36,091	-
	36,091	-

Schedule - 7 Other Current Assets

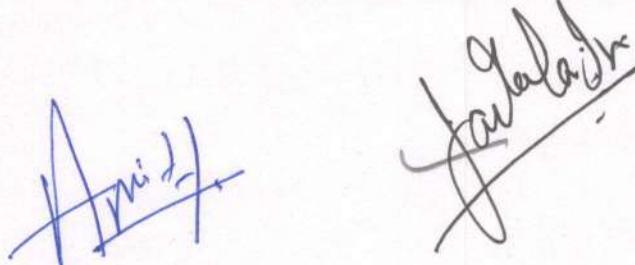
TDS Receivable	28,300	14,015
Security Deposit	167,000	177,000
Accrued Interest	51,541	23,693
	246,841	214,708

Schedule - 8 Loans & Advances

Imprest Money	12,605	38,658
Other Advances	-	15,242
	12,605	53,900

Schedule - 9 Current Liability & Provisions

Audit fee payable	27,000	27,000
Salary Payable	10,074	8,700
TDS Payable	5,660	28,642
Provision for Expenses	-	3,000
Creditors	64,974	4,700
	107,708	72,042

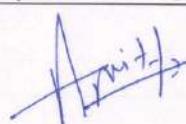
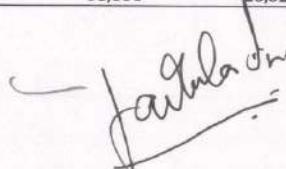


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SCHEDULES TO THE BALANCE SHEET & INCOME & EXPENDITURE ACCOUNT

**SCHEDULE - 10
FIXED ASSETS**

Particulars	Rate of depreciation	As at 01-04-2023	Addition before 30-Sep-2022	Addition After 30-Sep-2022	Sale/Written Off During The Year	Total	Depreciation During the Year	NET BLOCK As At 31-Mar-2023
FCRA								
Computers	40%	78,610	78,680	-	7,952	149,338	59,735	89,603
Car	15%	71,409	-	-	-	71,409	10,711	60,698
Furniture & fixture	10%	243,829	43,424	-	-	287,253	28,725	258,528
Office equipment	15%	309,551	150,298	-	3,529	456,320	68,448	387,872
Sub Total		703,399	272,402	-	11,481	964,320	167,619	796,701
Indian								
Furniture & Fixtures	10%	15,511	-	-	-	15,511	1,551	13,960
Office Equipments	15%	10,740	-	-	5,041	5,699	855	4,844
Sewing Machine	15%	5,078	-	-	-	5,078	762	4,316
Sub Total		31,329	-	-	5,041	26,288	3,168	23,120
Indian Corpus								
Computers	40%	5,819	93,500	61,500	5,819	155,000	49,700	105,300
Furniture & Fixtures	10%	92,556	-	-	3,982	88,574	8,857	79,717
Office Equipments	15%	66,403	-	20,100	-	86,503	11,468	75,035
Sub Total		164,778	93,500	81,600	9,801	330,077	70,025	260,052
Grand Total		899,506	365,902	81,600	26,323	1,320,685	240,812	1,079,873

**JAMGHAT-A GROUP OF STREET CHILDREN-INDIAN
Regd. Office Address :- 18 -A MIG FLATS SHEIKH SARAI PHASE -I,
TRIVENI PHASE -I NEW DELHI 110017.
Details of Grant during the Financial Year 2022-23**

Grant Received During the FY 2022-23

Indian		
Donor Name	Amount FY 22-23	Amount FY 21-22
A.T. Kearney	2,278,000	1,152,500
Ajimpremji Philanthr	3,856,000	3,627,000
Charity Aid Foundation	-	46,954
Mentor Graphics	-	300,000
Max India Foundation	179,593	120,000
Dev Gro	4,261	62,536
Covid Intitive	-	571,572
Other Donation	1,023,988	999,548
Youthreach	190,000	-
Total A	7,531,842	6,880,110
Donor Name	Foreign	
Donor Name	Amount FY 22-23	Amount FY 21-22
Asha for Education	1,431,000	485,000
Asha for Education St. Luice	1,587,000	1,816,000
iPartner India (Support to Aman ,Aanchal)	7,330,173	4,305,375
iPar.ner India (Food Distribution project)	983,569	-
Global Fund for Children	-	441,922
Parul Sharma	233,294	140,022
Shinhan Bank	176,200	-
Natwest India Foundation	-	-
General Donation & Bank Interest	-	1,089,801
Total B	11,741,236	8,278,120
Total Grant Received (A+B)	19,273,078	15,158,230

Unutilized Grant as on 31.03.2022

Indian		
Donor Name	Amount FY 22-23	Amount FY 21-22
A.T. Kearney	378,832	41,099
Ajin premji Philanthr	2,624,743	2,359,828
Lily Foundation	-	31,624
CAF India	-	36,790
Max India Foundation	-	43,667
Total A	3,003,575	2,513,008
Foreign		
Donor Name	Amount FY 22-23	Amount FY 21-22
Asha for Education	533,000	472,117
Asha for Education St. Luice	1,854,223	2,064,487
iPartner India (Support to Aman ,Aanchal)	1,718,962	39,619
iPartner India (Ekjut New)	-	-
Parul Sharma	5,703	129,724
Unnati Foundation	-	23,183
Total B	4,111,888	2,729,130
Total Unutilized Grant (A+B)	7,115,463	5,242,138