

K SUBBULAKSHMI AND CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS REPORT

TO

**THE MANAGING COMMITTEE
VOICE 4 GIRLS
HYDERABAD**

We have audited the attached Balance sheet of **M/s Voice 4 Girls as at 31st March 2024**. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 misstatement. 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 have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the management so far as appears from our examination of those books.

The Balance Sheet dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Schedule and notes thereon give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the trust as at 31st March 2024;
- (ii) In the case of Income and Expenditure account, of the excess of income over expenditure of the trust for the year ended 31st March 2024.

Place: Hyderabad

Date: 29th September 2024

For K Subbulakshmi and Co
Chartered Accountants
Firm Reg No. 021716S

K. Subbulakshmi

Subbulakshmi K

Membership No: 205983

UDIN: 24205983BKGWAOA3771



VOICE 4 GIRLS

Flat No. 6B, Divya Sai Shakti Apartments, Dwarkapuri, Punjagutta, Hyderabad, Telangana-500082

Status : AOP Trust
 Ward : Exemption Ward 1(3), Hyderabad
 PAN : AABTV5691F
 Residential Status : Resident
 Sub Status : Association of person (Trust), Claiming Exemption Under Section 11

Assessment Year : 2024-25
 Year Ended : 31-03-2024
 DOI : 16-07-2012
 AO Code : DLC - WX - 44 - 3

Computation of Total Income and Tax Liability

	Rs.	Rs.	Rs.
Income from Other Sources (Chapter VI F)			15,60,017
Aggregate of Income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via)			4,35,57,910
1. As per Income And Expenditure A excluding voluntary contribution			1,05,01,416
2. Donations considered as advance			4,00,000
3. Proceeds from Sale of Car			5,60,19,343
Less : <u>Application of Income :</u>			
a) Amount applied to charitable purposes in India during the previous year (Excluding Depreciation)			
- Revenue Account	3,93,07,729		
Less : Non cash expense -			
Assets written off	40868		
Loss on Sale of Car	19645		
Provision for audit fee	40000	1,00,513	
Less: Amount accumulated or set apart for specified purpose of Earlier Previous Years	1,71,98,956		
Net Amount applied to charitable purposes in India during the previous year	2,20,08,259		
- Revenue Account			
b) Amount applied to charitable purposes in India during the previous year - Capital Account			
[Excluding application from Borrowed Funds and amount exempt u/s 11(1A)]	49,90,427		
c) Amount accumulated or set apart for specified purpose	2,06,17,755		
		4,76,16,441	
Income Exempt u/s 11(1)(a)			
Income accumulated or set apart upto 15% (of Voluntary Contributions other than Corpus and Aggregate of Income referred to in Section 11 and 12)		84,02,901	5,60,19,343
Gross Total Income			-
Total Income			-
Round off u/s 288A			-
Adjusted Total Income (ATI) is not more than Rs. 20 Lakhs hence AMT not applicable			-
Tax Due			-
Tax Payable			-
Due date of filing of Return			-
Due date extended to			-

Name of Assessee : Voice 4 Girls AY : 2024-25 PAN : AABTV5691F

Aggregate of Income u/s 11, 12 and 10(23C) derived the previous year :

a) Receipts from main objects	4,35,57,910
b) Interest income	15,60,017
TOTAL	4,51,17,927

Bank Account Details :

S. No.	Bank	Account No.	IFSC Code	Type
1	HDFC Bank Limited	5020000504775	HDFC0000021	Current
2	HDFC Bank Limited	50100411585867	HDFC0001995	Savings
3	YES Bank Limited	000694600001432	YESB0000006	Savings

Details of Members of AOP :

S. No.	Name of Member	PAN	Mobile No	Email ID
1	Reshma Haroon Lohia	AAXPL0636J	9701338631	lohiarehma@gmail.com
2	Ragini Bajaj Chaudhary	ADPPC1937Q	9999716993	raginichaudhary@gmail.com
3	Tapan Kumar Das	AFOPD4573Q	9849900801	tapan035@gmail.com

Reshma Lohia
 Signature
 (Reshma Haroon Lohia)
 for Voice 4 Girls



Ragini Chaudhary

Year of Accumulation (FY)	Amount accumulated in the year of accumulation	Amounts applied for charitable or religious purpose during the prior to previous year	Amount Invested or deposited in the modes specified in section 11(5)	Amounts applied for charitable or religious purpose during the previous year	Balance amount available for application
2023-24	4,76,16,441			2,69,98,686	2,06,17,755
2022-23	1,71,98,956			1,71,98,956	-
TOTAL	6,48,15,397	-	-	4,41,97,642	2,06,17,755

VOICE 4 GIRLS

Flat No. 6B, Divya Sai Shakti Apartments, Dwarkapuri, Punjagutta, Hyderabad, Telangana-500082

Balance Sheet as on March 31, 2024

(All Amounts are in Indian Rupees unless otherwise stated)

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
Liabilities			
Capital Account			
Corpus Fund	1	20,73,306	99,13,866
General Fund	2	4,70,87,012	3,45,35,241
Total		4,91,60,318	4,44,49,107
Long term liability			
Car Loan		17,75,921	-
Current Liabilities			
Accounts Payable	3	11,25,688	12,92,957
Statutory Dues	4	1,47,349	2,95,926
Advances received from Donors	5	1,05,01,416	36,69,975
		1,17,74,453	52,58,858
Total		6,27,10,692	4,97,07,965
Assets			
Non Current Assets			
Fixed Assets	6	59,27,121	24,75,193
		59,27,121	24,75,193
Current Assets			
Cash and Bank Balances	7	2,19,14,494	1,88,31,886
(a) Other Bank Balances	7(a)	1,74,92,731	2,77,30,835
Deposits	8	1,63,000	95,000
Loans & Advances	9	1,65,98,031	1,84,753
Other Current Assets	10	6,15,314	3,90,298
		5,67,83,570	4,72,32,772
Total		6,27,10,692	4,97,07,965

As per our report of even date

For K Subbulakshmi and Co

Chartered Accountants

Firm Reg No. 0217165

K. Subbulakshmi

Subbulakshmi K
Proprietor

Membership No: 205983

UDIN :

Place: Hyderabad

Date:

For and on behalf of VOICE 4 GIRLS

Reshma Lohia
TrusteeRagini Chaudhary
Ragini Bajaj Chaudhary
Trustee

VOICE 4 GIRLS

Flat No. 6B, Divya Sai Shakti Apartments, Dwarkapuri, Punjagutta, Hyderabad, Telangana-500082

Income and Expenditure Account for the Year ended March 31, 2024

(All Amounts are in Indian Rupees unless otherwise stated)

Particulars	Notes	Year ended March 31, 2024	Year ended March 31, 2023
Income			
Grants and Donations received	11	4,35,57,910	3,02,58,973
Other Income	12	15,60,017	21,80,656
Total Income		4,51,17,927	3,24,39,629
Expenses			
Project expenses	13	3,40,08,642	3,02,32,198
Other administrative expenses	14	52,99,087	24,11,830
Depreciation	6	10,98,987	2,05,828
Total expenditure		4,04,06,715	3,28,49,856
Surplus / (Deficit)		47,11,212	(4,10,227)

As per our report of even date

For K Subbulakshmi and Co

Chartered Accountants

Firm Reg No. 021716S

K. Subbulakshmi

Subbulakshmi K
Proprietor

Membership No: 205983

UDIN :

Place: Hyderabad

Date:



Reshma Lohia

Reshma Lohia
Trustee



Ragini Chaudhary

Ragini Bajaj Chaudhary
Trustee

VOICE 4 GIRLS

Flat No. 68, Dhya sai shakti apartment, Dwarakapuri colony, Punjagutta, Hyderabad, Telangana - 500082

Receipts & Payments account of Voice 4 Girls as at 31, March 2024

(All Amounts are in Indian Rupees unless otherwise stated)

Receipts		As at March 31, 2024	Payments		As at March 31, 2024
Opening balance			Program personnel		
SBI - 1838	19,65,052		Staff Salaries	1,32,08,417	
HDFC FCRA - 4775	38,78,536		Salaries & Honorarium	4,62,700	
YESB - 1432	1,24,90,613		TDS & PT payments	1,47,947	
HDFC SB - 0483	51,439		Reimbursements	2,41,894	1,40,60,958
HDFC SB - 5867	4,38,316				
Cash	7,930	1,88,31,886	Program cost		
Fixed Deposit Redemption		3,01,60,144	Training Expenses	13,07,981	
			Travel Expenses	14,73,159	
Receipts			Camp Expenses	80,28,859	
Grants received			Camp Honorarium	70,89,868	1,78,99,867
ITDA Bhadrachalam	26,80,100		Admin personnel		
Fernandez	16,51,100		Professional Fee	14,47,802	
TSW	35,67,858		Admin officer	4,69,145	
Sahyadri	5,00,000		Office Assistant	5,51,226	24,68,173
PWC	9,12,184		Admin cost		
UWH	42,67,140		Office Rent	6,11,300	
UWH for impact day	76,000		Postage & Communication	1,85,128	
TTW	7,70,400		Office Maintenance	4,01,448	
NIKE NIPL	83,180		Staff welfare	1,56,369	
NIKE NITCPL	56,47,000		Staff Capacity building cost	9,36,837	
Verisk Analytics	1,74,100		Meetings and Conferences	1,44,745	
APF	74,75,000		Store room Rent	1,17,000	
SI	41,97,900		Accounting Charges	5,01,500	
SLA	1,08,08,686		Postage & courier	6,007	
UK Online Giving Foundation	64,038		Electricity and Water charges	16,624	
Salesforce	61,49,473		UC Fees	29,500	
Bonnie S Zar	1,64,580		Bank charges	27,986	
Global Remittance	795	4,91,89,534	Interest on TDS	5,387	
			Audit fees	47,200	
Individual donations		13,81,879	Travelling Expenses	8,72,389	
			Repairs and Maintenance	2,85,965	
Advance recovered		78,100	Interest on Car loan	1,08,129	
			Miscellaneous Exp	1,56,592	
Other income			Per Diem Allowance	2,72,263	
Interest on FD	4,63,845		Vehicle - EMI	2,53,684	
Interest on SB	5,14,820		Vehicle - Insurance	52,205	
Income Tax Refund	7,135		Computers and Printers	1,30,833	
Receipt from Loyola college	27,000	10,12,800	Furniture and Fixtures	2,79,274	
			Vehicle Purchase	19,60,000	
Sale of Vehicle(Car)		4,00,000	TDS on purchase of Office Premises	1,49,344	
			Vendor payments	4,43,891	81,51,600
			Advances paid		
			Advance for purchase of Office Premises	1,55,31,776	
			Staff Advance	7,42,370	
			Advance to employees	1,00,000	1,63,74,146
			Deposits		
			Rent Deposit	1,63,000	
			Fixed Deposit	1,95,00,000	1,96,63,000
			Unspent grant		5,22,105
			Closing Balances		
			SBI - 1838	10,054	
			HDFC FCRA - 4775	1,25,14,651	
			YESB - 1432	93,25,020	
			HDFC SB - 0483	60,151	
			HDFC SB - 5867	3,768	
			Cash	851	2,19,14,494
Total		10,10,54,343	Total		10,10,54,343

As per our report of even date

For K Subbulakshmi and Co
Chartered Accountants
Firm Reg No. D217165

K Subbulakshmi
Subbulakshmi K
Proprietor
Membership No: 205983
UDIN :

Place: Hyderabad
Date:

For and on behalf of VOICE 4 GIRLS



Reshma Lohia
Reshma Lohia
Trustee



Bajaj Chaudhary
Bajaj Chaudhary
Trustee

VOICE 4 GIRLS

Flat No. 6B, Dhya Sai Shakti Apartments, Dwarkapuri, Punjagutta, Hyderabad, Telangana-500082

Significant Accounting Policies & Notes to Financial Statements for the Year ended 31st March 2024

Significant Accounting Policies

Note	Particulars
A	Accounting assumptions The Accounts of the Trust are prepared under the historical cost convention here in after in accordance with applicable accounting standards and relevant presentations requirements as per Income Tax Act, 1961 using the mercantile method of accounting unless stated otherwise Revenue Recognition
B	Donation and Grants Donations and Grants from Fund Partners on Receipt (Cash) Basis.
C	Other Income Other items of revenue are recognized in accordance with the Accounting Standard (AS-9).
D	Fixed Assets Fixed Assets are stated as per Written down Value Method including attributable interest and financial cost till such assets are ready for its intended use
E	Depreciation Depreciation has been provided on fixed Assets on Written Down Value (WDV) Method at the rates and in a manner prescribed under as per Income Tax Act, 1961
F	Borrowing Costs Borrowing Costs that are directly attributable to the acquisition, construction or production of assets are capitalized as a part of the cost of assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.
G	Provisions And Contingences Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date. Contingent assets are neither recognized nor disclosed in the financial statements. The Trust does not recognize a contingent liability but disclose its existence in the financial statement
H	Taxation The Trust is registered under Section 12A of the Income Tax Act, 1961 and eligible for 100% income exemption under section II of the Income Tax Act, 1961

As per report of our even date

For K Subbulakshmi and Co
Chartered Accountants
Firm Reg No. 021716S

K. Subbulakshmi

Subbulakshmi K

Proprietor

Membership No: 205983

UDIN :

Place: Hyderabad

Date:



For and on behalf of VOICE 4 GIRLS

Reshma Lohia Ragini Chaudhary

Reshma Lohia

Trustee



VOICE 4 GIRLS

Flat No. 6B, Divya Sai Shakti Apartments, Dwarakapuri, Punjagutta, Hyderabad, Telangana-500082

Notes to Financial Statements for the Year ended March 31, 2024

6. Fixed Assets

Particulars	Gross Block						Depreciation/ Amortisation			Net Block	
	As at April 01, 2023	Additions Before Oct 1	Additions After Oct 1	Additions	Disposals/Delentions/Adjustments	As at March 31, 2024	Rate of Depreciation	As at April 01, 2023	Depreciation for FY 2023-24	As at Mar 31, 2024	As at Mar 31, 2023
Tangible Assets											
Office Equipment	3,69,274			-	11,030	3,58,244	15%	1,30,537	34,156	1,64,693	2,38,737
Computer Equipment	5,73,408	10,234	3,83,099	3,93,333	8,838	9,57,903	40%	4,92,844	1,09,406	6,02,250	80,563
Furniture & Fixtures	2,18,174	1,84,874	94,400	2,79,274	-	4,97,448	10%	69,436	38,081	1,07,517	1,48,738
Vehicles	24,25,400	43,17,820	-	43,17,820	4,19,644	63,23,576	15%	4,18,245	9,17,344	13,35,589	20,07,155
	35,86,256	45,12,928	4,77,499	49,90,427	4,39,512	81,37,170		11,11,062	10,98,987	22,10,049	24,75,193

(Amounts in Rs.)

Ragini Chaudhary



VOICE 4 GIRLS

Flat No. 6B, Divya Sai Shakti Apartments, Dwarkapuri, Punjagutta, Hyderabad, Telangana-500082

Notes to Financial Statements for the Year ended March 31, 2024

(All Amounts are in Indian Rupees unless otherwise stated)

	Year ended March 31, 2024	Year ended March 31, 2023
1 Corpus Fund		
Opening Balance	99,13,866	99,13,866
Less: Transferred to General Fund	78,40,560	-
	20,73,306	99,13,866
Current Period	20,73,305	99,13,866
2 General Fund		
Opening Balance	3,45,35,241	3,49,66,808
Add: Transfer from Corpus Fund	78,40,560	21,340
	4,23,75,801	3,49,45,468
Add: Excess of Income over Expenditure for the current Year	47,11,212	(4,10,227)
	4,70,87,012	3,45,35,241
3 Accounts Payable		
Outstanding Payable	8,87,764	10,05,657
Rent Payable	11,880	-
Salaries Payable	2,26,044	2,87,300
	11,25,688	12,92,957
4 Statutory Dues		
TDS and PT Payable	1,47,349	2,95,926
	1,47,349	2,95,926
5 Advances received from Donors		
Advance received from Scottish Love in Action	47,71,236	-
Advance received from NIKE	83,180	4,09,975
Advance received from NIKE Tech	56,47,000	32,60,000
	1,05,01,416	36,69,975



Ragini Chaudhary

7 Cash and Bank Balances**Cash and cash equivalents**

Cash in Hand

Bank Balance

Year ended March 31, 2024	Year ended March 31, 2023
------------------------------	------------------------------

851

7,930

2,19,13,643

1,88,23,956

2,19,14,494

1,88,31,886

7(a)**Other Bank Balances**

Fixed Deposits with bank - other than Corpus

Year ended March 31, 2024	Year ended March 31, 2023
------------------------------	------------------------------

1,74,92,731

1,74,78,499

Fixed Deposit:FD-YESB 4402

-

21,10,223

Fixed Deposit:FD-YESB 4412

-

26,37,780

Fixed Deposit:FD-YESB 4422

-

33,44,706

Fixed Deposit:FD-YESB 4432

-

16,77,627

Fixed Deposit:FD-YESB 4442

-

22,36,835

Fixed Deposit:FD-YESB 4452

-

16,77,627

Fixed Deposit:FD-YESB 4462

-

16,77,627

Fixed Deposit:FD-HDFC 5716 - 2

22,10,224

21,16,074

Fixed Deposit FD YESB 1962

20,87,090

Fixed Deposit FD YESB 4772

25,58,422

Fixed Deposit FD YESB 5375

-

Fixed Deposit FD YESB 5385

25,44,307

Fixed Deposit FD 2194

20,02,094

Fixed Deposit FD HDFC 1

30,45,297

Fixed Deposit FD HDFC 2

30,45,297

FDs - Corpus Fund

Fixed Deposits with bank - for Corpus

-

1,02,52,336

Fixed Deposit:FD-HDFC 4344 - 2

-

10,80,163

Fixed Deposit:FD-HDFC 7047 - 2

-

26,83,794

Fixed Deposit:FD-HDFC 8024 - 2

-

37,74,627

Fixed Deposit:FD-HDFC 9244 - 2

-

27,13,752

1,74,92,731

2,77,30,835

8 Deposits

Rent Deposit

Year ended March 31, 2024	Year ended March 31, 2023
------------------------------	------------------------------

1,63,000

95,000

1,63,000

95,000

9 Loans & Advances

Advance to suppliers

6,963

55,000

Advance for purchase of Office Premises

1,56,81,120

-

Employee Advance

9,09,948

1,29,753

1,65,98,031

1,84,753



Ragini Chaudhary

10 Other Current Assets

TDS Receivable for FY 2021-22
TDS Receivable for FY 2022-23
TDS Receivable for FY 2023-24
TCS receivable for FY 2022-23
TCS receivable for FY 2023-24
Interest Accrued on FD
Car Insurance

Year ended March 31, 2024	Year ended March 31, 2023
1,27,955	1,31,968
1,65,185	1,65,185
1,21,468	-
15,504	15,504
30,260	-
1,02,737	77,641
52,205	-
6,15,314	3,90,298

11 Grants and Donations received

Grants Received
Local donations received
Individual donations received

Year ended March 31, 2024	Year ended March 31, 2023
1,66,14,236	1,00,85,340
2,55,61,795	1,90,25,497
13,81,879	11,48,136
4,35,57,910	3,02,58,973

12 Other Income

Interest on FD
Interest Income -on SB Account
Receipts form Loyola College
Miscellaneous Income
Writeback

Year ended March 31, 2024	Year ended March 31, 2023
10,07,992	16,29,350
5,14,820	4,71,265
30,000	42,741
7,205	-
-	37,300
15,60,017	21,80,656

13 Project expenses

Camp Remuneration
Camp Expenses
Staff Salaries
Consultancy
Printing & Stationery
Travel Expenses
Training Expenses

Year ended March 31, 2024	Year ended March 31, 2023
70,33,585	59,07,600
22,34,625	4,42,711
1,45,70,735	92,29,041
9,03,320	35,94,207
64,67,021	76,58,819
14,55,223	18,70,816
13,44,133	15,29,004
3,40,08,642	3,02,32,198



Ragini Chaudhary

14 Other administrative expenses	Year ended March 31, 2024	Year ended March 31, 2023
Travel Expenses	3,98,761	2,91,198
Book Keeping	5,01,500	3,54,000
Office Rent	7,10,000	2,75,815
Store Room Rent	1,08,000	-
Rent on ED Residence	-	6,00,000
Office Maintenance Expenses	4,17,952	2,54,351
Communication Expenses	1,85,249	1,41,114
Audit Fees	40,000	47,200
UC certification fees	29,500	11,800
Staff Welfare Expenses	1,53,794	55,172
Electricity & Water	16,624	24,845
Per Diem Allowance	2,72,263	-
Postage & Courier	6,007	9,284
Bank Service Charges	27,986	34,927
Interest on Loan	1,08,129	-
Interest on TDS	5,387	1,576
Repairs & Maintenance	2,31,256	82,426
Subscriptions & Renewal	-	22,852
Local conveyance	4,36,619	1,89,129
Insurance charges	-	16,141
Professional Fees	14,47,802	-
Meetings and Conferences	1,41,745	-
Loss on Sale of Car	19,645	-
Write-off of assets	40,868	-
	52,99,087	24,11,830



Ragini Chaudhary