HSAV & ASSOCIATES
CHARTERED ACCOUNTANTS

Flat No. 101, Plot No. 2/9-D, Vijay Khand,
Gomti Nagar, Lucknow (U.P.) – 226010.
Mo.: 9451505015; Ph. No.: 0522-4016605
Email: info@hsavca.com

Independent Auditor's Report
To the Secretary of U.P. Voluntary Health Association
Report on the Audit of the Financial Statements

1 We have audited the accompanying financial statements of U.P. Voluntary Health Association (the NGO), which comprises the Balance Sheet as at 31-03-2024 and the Statement of Income and Expenditure, the Statement of Receipt & Payment for the year then ended, and a summary of significant accounting policies and other explanatory information.

2 In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, together with the notes thereon and attached thereto give a true and fair view of the state of affairs of the Society as at March 31, 2024, its net surplus (or Defecit)* for the year ended on that date in accordance with the acocunting standards issued by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.

Basis of Opinion

3 We conducted our audit in accordance with the Standards on Auditing and other applicable authoritative pronouncements 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

4 We draw attention to the following matters in the Notes to the financial statements: Sch 1 to 41

Other Information

5 The governing body of the Society is not required to prepare an annual report. Accordingly, the requirement for our reporting on such other information does not arise.

Governing Body's Responsibilities for the financial statements

6 The Governing body of the society are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards issued by the ICAI pursuant to the Memorandum of Association of the Society. This responsibility also includes the design, implementation and maintenance of adequate internal controls, relevant to the preparation and presentationof the financial statement that give a true and fair view and are free from material misstatemen, wheather due to fraud or error.

7 In preparing the financial statements, the governing body is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting. The governing body is also responsible for overseeing the society's financial reporting process.

HSAV & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW FRN: 019512C

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Auditor's Responsibilities for the audit of the financial statements

8 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 guarentee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatement 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.

9 As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misreprepresentations, or the override of internal control.

* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal control.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
* Conclude on the appropriateness of governing body's use of the going concern basis of accounting and based on the audit evidence obtained, wheather a material uncertaining exists related to events or conditions that may cast significant doubt on the society's ability ot continue as a going concern. If we conclude that a material uncertainity exists, we are required to draw attention in our auditor's report to the related disclosers in the financial statements or, if such disclosers are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained upto the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.

* Evaluate the overall presentation, structure and content of financial statements, including the disclosers, and whether the financial statements represents the underlying transactions and events in a manner that acheives fair presentation.

10 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Report on other requirements

11 As required by the MOA of the Society we also report that:

a We have sought and obtained all the information and explaintions which, to the best of our knowledge and belief, were necessary for the purpose of our audit; and

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Independent Auditor's Report
To the Secretary of U.P. Voluntary Health Association
Report on the Audit of the Financial Statements

b In our opinion, proper books of accounts as required by the bylaws of the society and the society's regulation act 1860 have been kept by the society so far as it appears from our examination of those books;

c The balance sheet and income and expenditure account dealt with by this report are in agreement with the books of accounts.

d In our opinion, and to the best of our information and according to the explainations given to us, the accomplying financial statements give the information required by the act, read with the by-laws of the society in the manner so required and give a true and fair view in confirmity with the accounting policies generally accepted in India:

i) In case of balance sheet, the state of affair of the society as at March 31, 2024

ii) In the case of income and expenditure account, of the net surplus (Defecit) for the year ended on that date.

iii) In the case of receipt and payment account for the year ended on that date.

Restriction of use

12 This report is addressed to the Secretary of the society and has been prepared only for the purpose as set out in the society's by-laws as approved by the govening body. This report should not be otherwise used or shown to or otherwise distributed to any party for any other purpose except with our prior consent in writing. We neither accept nor assumes any duty, responsibility or liability to any other party for any purpose other that stated purpose.

For and on Behalf of
HSAV & Associates
Chartered Accountants
FRN: 019512C

(CA Harsh Srivastava)
Partner
M. No. 418584
UDIN: 24418534BKEELP6176
Date: 05 JUL 2024
Place: Lucknow

U.P. Voluntary Health Association
5/459, Viram Khand Gomti Nagar, Lucknow

Balance Sheet as at 31 March 2024
(All amounts are in INR, unless otherwise stated)

Particular	Schedule	As at 31 March 2024 FC	NFC	Total	As at 31 March 2023 FC	NFC	Total
Source of Funds							
General Fund	1	7,82,129.50	31,58,581.83	39,40,711.33	7,50,072.50	25,06,936.05	32,57,008.55
Capital Fund	2	-	41,01,802.00	41,01,802.00	-	43,29,721.00	43,29,721.00
Building Fund	3	-	3,58,687.00	3,58,687.00	-	3,58,687.00	3,58,687.00
Staff Welfare Fund	4	-	1,76,163.00	1,76,163.00	-	1,76,163.00	1,76,163.00
Unutilised Grants	9-26	5,47,209.78	7,74,805.62	13,22,015.40	-16,381.10	-6,13,444.42	-6,29,825.52
Total		13,29,339.28	85,70,039.45	98,99,378.73	7,33,691.40	67,58,062.63	74,91,754.03
Application of Funds							
Fixed Assets	40						
Gross Block		29,58,524.45	60,44,049.57	90,02,574.02	27,91,524.45	55,19,149.57	83,10,674.02
Less: Accumulated Depreciation		25,46,248.89	8,35,772.57	33,82,021.46	24,27,290.89	6,07,853.57	30,35,144.46
Net Block		4,12,275.56	52,08,277.00	56,20,552.56	3,64,233.56	49,11,296.00	52,75,529.56
Current Assets, Loans and Advances							
Investment in FDR (Building Fund)		-	8,15,857.00	8,15,857.00	-	7,74,409.00	7,74,409.00
Other Current Assets	6	15,346.00	42,098.00	57,444.00	15,346.00	47,324.00	62,670.00
Loans & Advances	5	-19,200.00	-1,91,625.00	-2,10,825.00	-	-1,77,229.00	-1,77,229.00
Cash and Bank Balances	8	9,20,917.72	29,27,268.45	38,48,186.17	3,54,111.84	16,17,657.63	19,71,769.47
		9,17,063.72	35,93,598.45	45,10,662.17	3,69,457.84	22,62,161.63	26,31,619.47
Less: Current Liabilities & Provisions	7	-	2,31,836.00	2,31,836.00	-	4,15,395.00	4,15,395.00
Net Current Assets		9,17,063.72	33,61,762.45	42,78,826.17	3,69,457.84	18,46,766.63	22,16,224.47
Total		13,29,339.28	85,70,039.45	98,99,378.73	7,33,691.40	67,58,062.63	74,91,754.03
Significant accounting policies and notes to the accounts	41	-	-	-	-	-	-

As per our report of even date attached
HSAV & Associates
Chartered Accountants
FRN: 019512C

(CA Harsh Srivastava)
Partner
M. No. 418534
Date: 05 JUL 2024
Place: Lucknow

For and on behalf of U. P. Voluntary Health Association

(President) (Secretary) (Treasurer) (Executive Director) (Accounts Officer)

UDIN: 24418534BKEELP6176

U.P. Voluntary Health Association
5/459, Viram Khand Gomti Nagar, Lucknow

Statement of Income and Expenditure for the year ending 31 March 2024
(All amounts are in INR, unless otherwise stated)

Particular	Schedule	As at 31 March 2024 FC	NFC	Total	As at 31 March 2023 FC	NFC	Total
Income							
Grant Received	9-28	41,92,422.12	91,82,690.96	1,33,75,113.08	47,20,979.86	68,65,742.52	1,15,86,722.38
Old Unutilised Grant W/o		-	-	-	-	-	-
Interest Received	30	27,786.00	1,09,458.43	1,37,244.43	38,592.00	1,15,553.07	1,54,145.07
Membership Fees and Other Receipts	29	-	3,47,864.26	3,47,864.26	-	7,90,862.38	7,90,862.38
Total		42,20,208.12	96,40,013.65	1,38,60,221.77	47,59,571.86	77,72,157.97	1,25,31,729.83
Expenditure							
Programme Expenditure							
TCP 32-07 Project (The Union)	31	31,00,092.10	-	31,00,092.10	-	-	-
TCP 32-07 Project (Vital Strategies)	31A	9,29,048.02	-	9,29,048.02	-	-	-
TCP 29-20 Project (Vital Strategies)	32	-	-	-	46,97,542.78	-	46,97,542.78
Grow Fund (Edelgive Foundation)	33	-	31,84,524.24	31,84,524.24	-	34,99,779.42	34,99,779.42
NTPC Programme	34	-	-	-	-	10,00,000.00	10,00,000.00
HCL Uday Fund	35	-	25,51,639.00	25,51,639.00	-	-	-
Narotam Sekhsaria Foundation	36	-	2,60,366.40	2,60,366.40	-	-	-
Expenses against grant from MANT	37	-	-	-	-	1,21,370.00	1,21,370.00
Target Intervention Project (UPSACS)	38	-	25,90,957.00	25,90,957.00	-	17,91,743.70	17,91,743.70
UPVHA Administrative Expenses	39	40,053.00	3,24,355.40	3,64,408.40	3,062.00	2,61,709.59	2,64,771.59
		40,69,193.12	89,11,842.04	1,29,81,035.16	47,00,604.78	66,74,602.71	1,13,75,207.49
Excess of Income over Expenditure Transferred to B/S		1,51,015.00	7,28,171.61	8,79,186.61	58,967.08	10,97,555.26	11,56,522.34
Total		42,20,208.12	96,40,013.65	1,38,60,221.77	47,59,571.86	77,72,157.97	1,25,31,729.83
Significant accounting policies and notes to the accounts	41	-	-	-	-	-	-

As per our report of even date attached
For and on Behalf of HSAV & Associates
Chartered Accountants
FRN: 019512C

(CA Harsh Srivastava)
Partner
M. No. 418534
Place: Lucknow

For and on behalf of U. P. Voluntary Health Association

(President) (Secretary) (Treasurer) (Executive Director) (Accounts Officer)

UDIN: 24418534BKEELP6176
Date: 05 JUL 2024

U.P. Voluntary Health Association
5/459, Viram Khand Gomti Nagar, Lucknow

Statement of Receipt and Payment for the year ending 31 March 2024
(All amounts are in INR, unless otherwise stated)

Particular	Schedule	As at 31 March 2024 FC	NFC	Total	As at 31 March 2023 FC	NFC	Total
Opening Balance as on 01-04-2023							
Cash in Hand and at Bank	8	3,54,111.84	16,17,657.63	19,71,769.47	12,72,349.62	31,89,704.79	44,62,054.41
Receipts							
Grant Received	9-28	47,56,013.00	1,05,70,941.00	1,53,26,954.00	37,43,775.00	53,03,702.10	90,47,477.10
Interest Received	30	27,786.00	63,405.43	91,191.43	38,592.00	70,346.07	1,08,938.07
Membership Fees and Other Receipts	29	-	3,47,864.26	3,47,864.26	-	7,90,862.38	7,90,862.38
Advance received for projects	5	19,200.00	14,396.00	33,596.00	-	-6,71,600.00	-6,71,600.00
TDS Collected and Refund Received		-	-	-	-	-	-
		48,02,999.00	1,09,96,606.69	1,57,99,605.69	37,82,367.00	54,93,310.55	92,75,677.55
Total		51,57,110.84	1,26,14,264.32	1,77,71,375.16	50,54,716.62	86,83,015.34	1,37,37,731.96
Payments							
Programme Payments							
TCP 32-07 Programme	31	31,00,092.10	-	31,00,092.10	-	-	-
	31A	9,29,048.02	-	9,29,048.02	-	-	-
TCP 29-20 Programme	32	-	-	-	46,97,542.78	-	46,97,542.78
Grow Fund (Edelgive Foundation)	33	-	31,84,524.24	31,84,524.24	-	34,99,779.42	34,99,779.42
NTPC Programme	34	-	-	-	-	10,00,000.00	10,00,000.00
HCL Uday Fund	35	-	25,51,639.00	25,51,639.00	-	-	-
Narotam Sekhsaria Foundation	36	-	2,60,366.40	2,60,366.40	-	-	-
Expenses against grant from MANT	37	-	-	-	-	1,21,370.00	1,21,370.00
Target Intervention Project (UPSACS)	38	-	25,90,957.00	25,90,957.00	-	17,91,743.70	17,91,743.70
UPVHA Administrative Expenses	39	40,053.00	3,24,355.40	3,64,408.40	3,062.00	2,61,709.59	2,64,771.59
		40,69,193.12	89,11,842.04	1,29,81,035.16	47,00,604.78	66,74,602.71	1,13,75,207.49
Other Payments							
Purchase/ Sale of fixed assets	40	1,67,000.00	5,24,900.00	6,91,900.00	-	5,45,646.00	5,45,646.00
Paid to Creditors		-	1,83,559.00	1,83,559.00	-	-1,54,891.00	-1,54,891.00
Misc. Adjustments		-	66,694.83	66,694.83	-	-	-
		1,67,000.00	7,75,153.83	9,42,153.83	-	3,90,755.00	3,90,755.00
Closing Balance as on 31-03-2024	8						
Cash in Hand and at Bank		9,20,917.72	29,27,268.45	38,48,186.17	3,54,111.84	16,17,657.63	19,71,769.47
Total		51,57,110.84	1,26,14,264.32	1,77,71,375.16	50,54,716.62	86,83,015.34	1,37,37,731.96
Significant accounting policies and notes to the accounts	41	-	-	-	-	-	-

As per our report of even date attached
For and on Behalf of HSAV & Associates
Chartered Accountants
FRN: 019512C

(CA Harsh Srivastava)
Partner
M. No. 418534

UDIN: 24418534BKEEPP6176

For and on behalf of U. P. Voluntary Health Association

(President) (Secretary) (Treasurer) (Executive Director) (Accounts Officer)

Date: 05 JUL 2024
Place: Lucknow