



SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

INDEPENDENT AUDITOR'S REPORT

To
THE CHAIRPERSON
WATER AND LIVELIHOODS FOUNDATION
SECUNDERABAD.

Report on the Financial Statements:

We have audited accompanying **CONSOLIDATED** financial statements of **WATER AND LIVELIHOODS FOUNDATION** ("the Trust") *H. No: 12-13-451, Lane 4, Street No 1, Tarnaka, Secunderabad Telangana, 500017* which comprise *Balance Sheet as at 31st March 2023* and annexed Income & Expenditure Account and Receipts & Payments Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

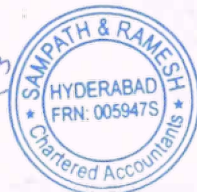
Management is responsible for the preparation of these financial statements in accordance with the Trust Act and accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the *Standards on Auditing issued by the Institute of Chartered Accountants of India*. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

P. Tyotsana



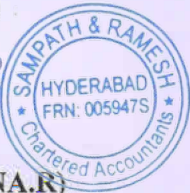
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information *required by the Trust Act* in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the *Balance Sheet, of the state of affairs of the Trust as at 31st March 2023;*
- (b) in the case of the Income & Expenditure Account of the *excess of income over expenditure for the year ended on that date.*
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)

P. Jyotsana


(CA. JYOTSANA.R)
Partner M.No:232625
UDIN: 23232625BGXIPA1198

Place: Hyderabad.

Date: 26.09.2023

WATER AND LIVELIHOODS FOUNDATION
H.No. 12-13-451, Street 1, Tarnaka.
Secunderabad. 500 017


RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023

	RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
		2022-23	2021-22		2022-23	2021-22
To	Opening Balance			By	Program Expenses	
"	Cash in Hand	-		"	Water saving irrigation Practices	4,91,743
"	Cash at Bank	80,682	2,68,786			1816903
To	Contributions for Trainings & meetings	13,000	28,751	By	Trainings and Meetings	
To	Program contribution from CBOs			"	Trainings and Meetings exp- Cucumber	-
"	Nelathalli FPO	4,57,863	11,06,406	"	FPO Book keeping Training	-
"	Asharsha Enabavi		4,56,660	"	Training on Ground Water and Budgeting	-
"	Mota Kondur		59,500	"	Model Farm field visit	-
To	Grants & Donations			By	Development of training materials	
"	Donations for institution Development	1,73,000	4,33,430	"	Publications and Dessimination of Knowledge	600
To	Support Services			By	General Incentives & Salaries	4,500
"	EPANET Training on Gravity irrigation to Govt Engineers- Bhutan	95,692		By	Travel Expenses	4,699
To	Gravity Pipeline-VIKASA		75,000	By	News Paper & Subscriptions	3,193
To	Interest of Fixed Deposit		2,337	By	Fees & Licenses	15,000
To	Bank Interest	3,037	3,994	By	Audit expenses	17,700
To	TDS 2020-21	1,514	34,020	By	Admin Expenses	
To	Interest on TDS 2020-21	146	2,720	By	Postage & courier expenses	183
To	Fixed Deposit		1,21,464	By	Telephone & Browsing expenses	6133
				By	Software purchases	3040
				By	Furniture insurance premium	1,027
				By	Bank Charges	156
				By	Office Rent & Maintenance	
				By	Rent Deposit	97850
				By	Office Furniture	32000
				By	Closing Balance	
					Cash in Hand	3,684
					Cash at Bank	-
		8,24,934	25,93,068			2,73,276
						80682
						8,24,934
						25,93,068

As per our report of even date attached

For SAMPATH & RAMESH
Chartered Accountants

For Water and Livelihoods Foundation

P. Jyotsana


C. Uday Shankar
Udayashankar Chaturvedula
Chairperson

V. Venkata Ramamohan Ramachandru
Venkata Ramamohan
Ramachandru
Executive Director

(CA.JYOTSANA.R)
Partner (M.No:232625)
Place: Hyderabad
Date : 26-09-2023



WATER AND LIVELIHOODS FOUNDATION
H.No. 12-13-451, Street 1, Tarnaka.
Secunderabad. 500 017

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2023

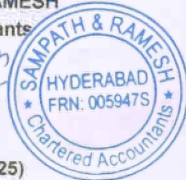
	EXPENDITURE	AMOUNT	AMOUNT		INCOME	AMOUNT	AMOUNT
		2022-23	2021-22			2022-23	2021-22
By	Program Expenses			By	Contributions for Trainings & meetings	13,000	28,751
"	Water saving irrigation Practices	4,91,743	1816903	By	Program contribution from CBOs		
				"	Nelathalli FPO	4,57,863	11,06,406
By	Trainigs and Meetings			"	Asharsha Enabavi		4,56,660
"	Trainigs and Meetings exp-Cucumber	-	36735	"	Mota Kondur		59,500
"	FPO Book keeping Training	-	2825				
"	Training on Ground Water and Budgeting	-	8367	By	Grants & Donations		
"	Model Farm field visit	-	7903	"	Donations for Institution Development	1,73,000	4,33,430
By	Development of training materials			By	Support Services		
"	Publications and Dessimination of Knowledge	600	98150	"	EPANET Training on Gravity irrigation to Govt Engineers-Bhutan	95,692	
By	General Incentives & Salaries	4,500	220000	"	Gravity Pipeline-VIKASA		75,000
By	Travel Expenses	4,699	64035	By	Interest of Fixed Deposit		2,337
By	News Paper & Subscriptions	3,193	15999	"	Bank Interest	3,037	3,994
By	Fees & Licenses	15,000	28600	By	Interest on TDS 2020-21	146	2,720
By	Audit expenses	17,700	19700	By	Excess of expenditure over Income	-	303815
By	Admin Expenses		37076				
By	Postage & courier expenses	183	-				
By	Telephone & Browsing expenses	6133	-				
By	Software purchases	3040	8500				
By	Furniture insurance premium	1,027					
By	Bank Charges	156	743				
By	Office Rent & Maintenance		97850				
To	Depreciation	6,146	9227				
To	Excess of Income over Expenditure	1,88,618	-				
		7,42,738	24,72,613			7,42,738	24,72,613

As per our report of even date attached

For SAMPATH & RAMESH
Chartered Accountants

P. Tyotsana
(CA.JYOTSANA.R)

Partner (M.No:232625)
Place: Hyderabad
Date : 26-09-2023



For Water and Livelihoods Foundation

C. Uday Shankar *V. Venkata Ramamohan Ramachandru*
Udayashankar Chaturvedula Venkata Ramamohan Ramachandru
Chairperson Executive Director



WATER AND LIVELIHOODS FOUNDATION
H.No. 12-13-451, Street 1, Tarnaka.
Secunderabad. 500 017

BALANCESHEET AS ON 31.03.2023

LIABILITIES	AMOUNT (RS)	AMOUNT	AMOUNT	ASSETS	AMOUNT (RS)	AMOUNT	AMOUNT
		2022-23	2021-22			2022-23	2021-22
Capital Fund				Fixed Assets			
Opening Balance	2,15,124	-	1,10,000	Annexure - I		27,286	33,432
Add: During the year 2022-23	1,88,618	4,03,742	1,05,124	Current Assets			
				Rent Deposit		32,000	32,000
				Loans & Advances			
				Closing Balance			
				Cash in Hand	3,684		
				Cash at Bank	2,73,276	2,76,960	80,682
				TDS 2018-19		52,000	52,000
				TDS- 2020-21		15,496	17,010
		4,03,742	2,15,124			4,03,742	2,15,124

As per our report of even date attached

For **SAMPATH & RAMESH**
Chartered Accountants

For Water and Livelihoods Foundation

P. Jyotsana


C. Uday Shankar

V. Venkata Ramamohan

(CA.JYOTSANA.R)

Udayashankar Chaturvedula

Venkata Ramamohan
Ramachandrula

Partner (M.No:232625)

Chairperson

Executive Director

Place: Hyderabad

Date : 26-09-2023



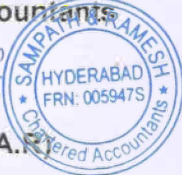
WATER AND LIVELIHOODS FOUNDATION
H.No. 12-13-451, Street 1, Tarnaka.
Secunderabad. 500 017

Water and Livelihoods Foundation Fixed Assets as on 31st March 2023 Annexure - I

Asset Name	WDV as on 1st Apr 2022	Additions during the year	Total	Dep %	Depreciation	WDV as on 31st March-2023
Furniture & Fixtures	23972	-	23,972	15%	3,596	20,376
Computer & Pherepherals	1180	-	1,180	60%	708	472
Furniture & Fixtures	4550	-	4,550	15%	683	3,868
Computer & Pherepherals	366	-	366	60%	220	146
<u>In Kind donation</u>						
Furniture & Fixtures	2396	-	2,396	15%	359	2,037
Computer & Pherepherals	968	-	968	60%	581	387
	33,432	-	33,432		6,146	27,286

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For **SAMPATH & RAMESH**
Chartered Accountants

P. Jyotsana

(CA.JYOTSANA)

Partner (M.No:232625)
Place: Hyderabad
Date : 26-09-2023

For Water and Livelihoods Foundation

C. Uday Shankar

Udayashankar
Chaturvedula
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Exectuve Director





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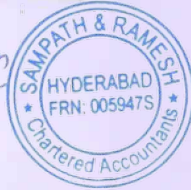
Opinion:

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Partner M.No:232625
UDIN: 23232625BGXIPA1198

Place: Hyderabad.

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H.No. 12-13-451, Street 1, Tarnaka.
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RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023

	RECEIPTS	AMOUNT (RS)			PAYMENTS	AMOUNT (RS)	
		2022-23	2021-22			2022-23	2021-22
To	Opening Balance			By	Bank Charges	17.70	53.80
	Cash in Hand						
	Cash at Bank	2,488.85	2,491.00				
To	Bank Interest Received	68.00	51.00				
				By	Closing Balance		
					Cash in Hand		
					Cash at Bank	2,539.15	2488.85
		2,556.85	2,542.00			2,556.85	2,542.65

As per our report of even date attached

For SAMPATH & RAMESH
Chartered Accountants

For Water and Livelihoods Foundation

P. Jyotsana


(CA. JYOTSANA R.)
Partner (M.No:232625)
Place: Hyderabad
Date : 26.09.2023

Udayashankar Chaturvedula
Udayashankar
Chaturvedula
Chairperson

Venkata Ramamohan Ramachandula
Venkata Ramamohan
Ramachandula
Executive Director



WATER AND LIVELIHOODS FOUNDATION
H.No. 12-13-451, Street 1, Tarnaka.
Secunderabad. 500 017

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2023

	EXPENDITURE	AMOUNT (RS)	AMOUNT (RS)		INCOME	AMOUNT (RS)	AMOUNT (RS)
		2022-23	2021-22			2022-23	2021-22
To	Bank charges	17.70	53.80	By	Bank Interest	68.00	51.00
To	Excess of income over Expenditure	50.30		By	Execess of Exepnditure Over Income	-	2.80
		68.00	53.80			68.00	53.80

As per our report of even date attached

For **SAMPATH & RAMESH**
Chartered Accountants

For Water and Livelihoods Foundation

P. Jyotsana



C. Uday Shankar

V. Venkata Ramamohan

(CA. JYOTSANA R)
Partner (M.No:232625)
Place: Hyderabad
Date : 26.09.2023

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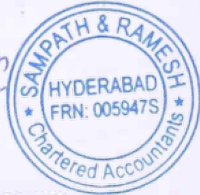
BALANCESHEET AS ON 31.03.2023

LIABILITIES	Amount (Rs)	AMOUNT (RS)		ASSETS	AMOUNT (RS)	
		2022-23	2021-22		2022-23	2021-22
Loans & Advances						
Advance		2,000.00	2,000.00			
Capital Fund						
Opening Balance	488.85					
Add: Excess of Income Over Expenditure	50.30	539.15	488.85			
				Closing Balance		
				Cash in Hand	-	-
				Cash at Bank	2,539.15	2,488.85
		2,539.15	2,488.85		2,539.15	2,488.85

As per our report of even date attached

For SAMPATH & RAMESH
Chartered Accountants

For Water and Livelihoods Foundation

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Venkata Ramamohan
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Executive Director

(CA. JYOTSANA. R)
Partner (M.No: 232625)
Place: Hyderabad
Date : 26.09.2023

