

TRUST AUDIT REPORT

FOR

ASSESSEMENT YEAR
2018-19

OF

M/S PRAYATN SANSTHA

Registered: 94, Nai Basti, Baluganj, Agra, Uttar Pradesh
Administrative Office: 68/262, Pratap Nagar, Sanganer, Jaipur, Rajasthan

AUDITOR:

M/S GOURISARIA GOYAL & CO.

Head Office: 9-B, Shree Ram Bhawan, Jobner Bagh, Station Road, Jaipur (Raj.)
Branch Office: 203, Radhey Govind Chambers, 16, Bichun Bagh, S. C. Road, Jaipur (Raj.)



FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

We have examined the balance sheet of **PRAYATN SANSTHAN AAATP9215A** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at **31/03/2018**
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

For M/S GOURISARIA GOYAL AND CO.
Chartered Accountants


(RAVI GUPTA)
PARTNER
Membership No: 419994
Registration No: 016681C

Place :JAIPUR
Date : 08/09/2018

ANNEXURE
STATEMENT OF PARTICULARS
I Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	36347363
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	1355068
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO
3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"




[Signature]

4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
Total			0	0	

For M/S GOURISARIA GOYAL AND CO.
Chartered Accountants


(RAVI GUPTA)
PARTNER
Membership No: 419994
Registration No: 016681C

Place :JAIPUR
Date : 08/09/2018

Annexure "A"

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?
If so, give details.

Details	Amount
Malay Kumar, Secretary (Salary)	1124214
Total	1124214





PRAYATN SANSTHAN

SIGNAIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PARTS OF FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2018

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The financial statements are prepared under the historical convention, on accrual basis in accordance with the applicable generally accepted accounting principles and Accounting Standards issued by The Institute of Chartered Accountants of India.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. **Fixed Assets:** Fixed assets are stated at the cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

No Physical Verification was conducted during the year, fixed assets in the Balance sheet have been shown on the written down value.
4. **Depreciation:** Depreciation has been provided as per the rates prescribed under Income Tax Rules.
5. **Inventories :-** No inventories with the organization.
6. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.

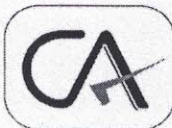
B. NOTES TO ACCOUNTS

1. In our opinion, proper books of accounts as required by the law have been kept by the organization so far as appears from out examination of those books.
2. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with this report are in agreement with Books of Account of the organization.
3. The organization has attached proper supporting voucher with various expenses payments, which was duly authorized by competent authority of the organization. Although some payment vouchers has not bear proper revenue stamp as per existing government norms.



M/S GOURISARIA GOYAL & CO.

Chartered Accountants



203, RADHEY GOVIND CHAMBERS,
SANSAR CHANDRA ROAD, 16, BICHUN
BAGH, JAIPUR RAJASTHAN 302001
Ph. 9828188991, 141-2369551
e-mail : sandeepgourisaria@yahoo.com

4. The organization doesn't have significant variance in actual expenditure incurred and budget estimates. The reason for variations is price escalation and cost inflation.
5. The organization has duly complied with the TDS provisions of the Income Tax Act, 1961.
6. Sundry creditors and Loans & Advances are subject to confirmation.
7. The organization is registered under The Societies Registration Act, 1860.
8. The organization is also registered under section 12AA, with the Income Tax Act, 1961.
9. The organization is also registered under the FCRA with MINISTRY of Home Affairs, Govt. of India, New Delhi.

For M/S GOURISARIA GOYAL & CO.

Chartered Accountants
(Firm Reg. No.: 016681C)



Place : Jaipur

Date : 08th September, 2018

PRAYATN SANSTHA

Registered : 94,Nai Basti, Baluganj,Agra, Uttar Pradesh
Opp. : Post Office, Kumher Road, Tah.-Nadbai, Bharatpur (Rajasthan)
Administrative Office : 68/262, Pratap Nagar, Sanganer, Jaipur, Rajasthan (INDIA)

BALANCE SHEET AS ON 31st MARCH 2018 (CONSOLIDATED)

LIABILITIES	AMOUNT (Rs.)		ASSETS	AMOUNT (Rs.)	
Capital Funds			Fixed Assets :		
Society Fund :			As Per Annexure "A"		18,902,891.00
Opening Balance	12,433,935.98	13,945,266.49	Current Assets		
Add: Surplus For the Year	1,511,330.51		Grant Receivable		
Equipment Fund :			As Per Annexure "B"		1,993,392.16
Opening Balance	5,064,549.00	3,023,368.00	Security Deposit		10,100.00
Add : Capital Grant	161,262.00		Gratuity		
Less: Assets Transfer (Saksham)	1,830,876.00	1,281,740.00	Deposit with LIC		1,281,740.00
Less: Sales of Assets	5,000.00		Loans & Advances		
Less: Depreciation	366,567.00	3,148,557.00	As Per Annexure "C"		1,905,934.00
(As Per Annexure-A)			TDS (A.Y. 2018-19)		3,149.00
Gratuity Fund			Income Tax Refundable		108,738.00
Building Fund			Cash in Hand		30,875.00
STEP Fee Reserve			Fixed deposit (FDR)		1,095,178.00
Revolving Fund			Cash at Bank		2,414,318.88
			As Per Annexure "D"		
Current Liabilities					
Security Fund :					
Opening Balance	1,163,906.00	852,026.00			
Add: Additions	244,818.00				
Less: Repayment	556,698.00	3,008,912.55			
Unspent Grant					
As Per Annexure "E"					
Sundry Creditors		864,330.00			
As Per Annexure "F"					
Total		27,746,316.04	Total		27,746,316.04

For M/S GOURISARIA GOYAL & CO.
Chartered Accountants
(FRN- 016681C)

(CA. RAVI GUPTA)
Partner
M No. 419994

Place: Jaipur
Date: 08th September, 2018



(FIANCE MANAGER)

For PRAYATN SANSTHA

(SECRETARY)

PRAYATN SANSTHA

Registered : 94,Nai Basti, Baluganj,Agra, Uttar Pradesh
Opp. : Post Office, Kumher Road, Tah.-Nadbai, Bharatpur (Rajasthan)
Administrative Office : 68/262, Pratap Nagar, Sanganer, Jaipur, Rajasthan (INDIA)

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01- 04-2017 TO 31 - 03 -2018 (CONSOLIDATED)

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)	
Programme Expenses :			Grant in Aid		
Shaksham: Empowering Children in Varanasi Supported by Back to Life, Germany	4,124,280.60		Shaksham: Empowering Children in Varanasi Supported by Back to Life, Germany	3,431,996.00	
Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India " By Karl Kübel Stiftuing	7,254,335.79		Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India " By Karl Kübel Stiftuing	8,000,000.00	
Entrepreneurship Lab Programme Supported by Meljol	842,386.00		Entrepreneurship Lab Programme Supported by Meljol	1,011,900.00	
Dusk to Dawn - Combating Child labour in Mining in Dholpur By Karl Kubel Stiftuing	12,319,349.53		Dusk to Dawn - Combating Child labour in Mining in Dholpur By Karl Kubel Stiftuing	12,316,716.71	
Ensuring Food Security and Nutrition for Sahariya Children supported by CRY	3,518,579.00		Ensuring Food Security and Nutrition for Sahariya Children supported by CRY	3,165,902.00	
Prabhat- An Inclusive Quality Education Project for Sahariya Children by Charities Aid Foundation India	3,056,104.00		Prabhat- An Inclusive Quality Education for Sahariya Children by Charities Aid Foundation India	3,069,194.00	
Dholpur Brick Kiln Mobile Unit Support by Brooke Hospital	1,311,520.00		Dholpur Brick Kiln Mobile Unit Support by Brooke Hospital	1,354,869.00	
'Integrated child protection scheme from Ministry of Women & Children Development, Govt of India,by Childline India Foundation Mumbai	1,568,815.00		Health and Nutrition Project Supported by Child Right and You	935,700.00	
Health and Nutrition Project Supported by Child Right and You	508,259.00	34,503,628.92		33,286,277.71	
Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India "		1,521,588.00	Add: Unspent Grant 16-17	2,990,149.40	
			Less: Grant Receivable 16-17	650,783.34	
			Less: Unspent Grant 17-18	3,008,912.55	
			Add: Grant Receivable 17-18	1,993,392.16	
			Less: Capital Grant 17-18	161,262.00	
			Add: Sale of Assets 17-18	5,000.00	34,453,861.38
			Local Contribution (CMSAD)		1,521,588.00
Total C/ F		36,025,216.92	Total C/ F		35,975,449.38



Total B/ F		36,025,216.92	Total B/ F		35,975,449.38
Bank Charges	4,549.85	38,164.85	Others Income		1,726,981.90
Interest Security Fund	33,615.00		Institutional charges	1,494,593.55	
Depreciation		127,719.00	Interest on Saving A/c	200,194.35	
Surplus Transfer to Society Fund		1,511,330.51	Interest on IT Refund	710.00	
			Interest on FDR	31,484.00	
Total		37,702,431.28	Total		37,702,431.28

For M/S GOURISARIA GOYAL & CO.
Chartered Accountants
(FRN- 016681C)

(CA. RAVI GUPTA)
Partner
M No. 419994

Place: Jaipur
Date: 08th September, 2018



[Signature]
(FIANCE MANAGER)

For PRAYATN SANSTHA
[Signature]
(SECRETARY)

PRAYATN SANSTHA

Registered : 94,Nai Basti, Baluganj,Agra, Uttar Pradesh
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Administrative Office : 68/262, Pratap Nagar, Sanganer, Jaipur, Rajasthan (INDIA)


RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01- 04-2017 TO 31 - 03 -2018 (CONSOLIDATED)

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)	
Opening Balance :			Programme Expenses :		
Project advance	761,874.00		Shaksham: Empowering Children in Varanasi Supported by Back to Life, Germany	4,124,280.60	
Bank Balance	160,311.00				
Cash in hand	3,088,155.04	4,010,340.04	Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India " By Karl Kübel Stiftuing	7,254,335.79	
Grant in Aid			Entrepreneurship Lab Programme Supported by Meljol	842,386.00	
Shaksham: Empowering Children in Varanasi Supported by Back to Life, Germany	3,431,996.00		Dusk to Dawn - Combating Child labour in Mining in Dholpur By Karl Kubel Stiftuing	12,357,404.53	
Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India " By Karl Kübel Stiftuing	8,000,000.00		Ensuring Food Security and Nutrition for Sahariya Children supported by CRY	3,518,579.00	
Entrepreneurship Lab Programme Supported by Meljol	1,011,900.00		Prabhat- An Inclusive Quality Education Project for Sahariya Children by Charities Aid Foundation India	3,056,104.00	
Dusk to Dawn - Combating Child labour in Mining in Dholpur By Karl Kubel Stiftuing	12,316,716.71		Dholpur Brick Kiln Mobile Unit Support by Brooke Hospital	1,311,520.00	
Ensuring Food Security and Nutrition for Sahariya Children supported by CRY	3,165,902.00		'Integrated child protection scheme from Ministry of Women & Children Development, Govt of India,by Childline India Foundation Mumbai	1,581,822.00	
Prabhat- An Inclusive Quality Education for Sahariya Children by Charities Aid Foundation India	3069194.00		Health and Nutrition Project Supported by Child Right and You	618,459.00	34,664,890.92
Dholpur Brick Kiln Mobile Unit Support by Brooke Hospital	1,354,869.00	33,286,277.71	Bank Charges	4,549.85	
Health and Nutrition Project Supported by Child Right and You	935,700.00		Interest Security Fund	33,615.00	38,164.85
Local Contribution (CMSAD)		1,521,588.00	Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India "		1,521,588.00
Others Income			TDS Payable	67,735.00	
Institutional charges	1,494,593.55		PF Payable	150,480.00	218,215.00
Interest on SB	200,194.35	1,695,497.90			
Interest on IT Redund	710.00				
TDS Refund	7,510.00				
Security Deposit received	5,250.00	147,760.00			
Sale of assets	135,000.00				
Total C/F		40,661,463.65	Total C/ F		36,442,858.77




Total B/ F		40,661,463.65	Total B/ F		36,442,858.77
			Project advance	165,795.00	
			Fixed Deposit	1,066,843.00	
			Security Fund Refund	311,880.00	
			Sundry creditor Payment	74,759.00	1,619,277.00
			<u>Closing Balance :</u>		
			Project advance	154,134.00	
			Cash in hand	30,875.00	
			Cash at Bank	2,414,318.88	2,599,327.88
Total		40,661,463.65	Total		40,661,463.65

For M/S GOURISARIA GOYAL & CO.
Chartered Accountants
(FRN- 016681C)



(CA. RAVI GUPTA)
Partner
M No. 419994



Place: Jaipur
Date: 08th September, 2018



(FIANCE MANAGER)

For PRAYATN SANSTHA



(SECRETARY)

PRAYATN SANSTHA

Annexure A

Fixed Assets Chart For the Year 2017-18
(Consolidated)

Particulars	Rate of Dep%	Opening Balance as at 01.04.2017	Addition		Sales / Deduction	WDV as at 31.03.18	Depreciation	Closing Balance as at 01.03.2018
			>180 Days	<180 Days				
Building	0%	3,745,001.00				3,745,001.00	-	3,745,001.00
Building at Varansi	0%	4,845,288.00				4,845,288.00		4,845,288.00
Land at dholpur	0%	425,440.00				425,440.00	-	425,440.00
Land at Jaipur	0%	588,610.00				588,610.00	-	588,610.00
Land at Varansi	0%	2,662,446.00				2,662,446.00	-	2,662,446.00
Building at shahabad	0%	3,867,246.00				3,867,246.00	-	3,867,246.00
Sub Total		16,134,031.00	-	-	-	16,134,031.00	-	16,134,031.00
Almira Cabinet	10%	1,219.00				1,219.00	122.00	1,097.00
Furniture & Fixture	10%	980,591.00	13,007.00	38,055.00	662,097.00	369,556.00	35,052.00	334,504.00
Phone	10%	2,632.00				2,632.00	264.00	2,368.00
White Board	10%	1,760.00				1,760.00	176.00	1,584.00
Electric Fan & Cooler	10%	137,269.00			44,617.00	92,652.00	9,265.00	83,387.00
Cash Box	10%	476.00				476.00	48.00	428.00
Water Heater	10%	58,704.00			58,704.00	-	-	-
Aquaguard	10%	25,355.00			25,355.00	-	-	-
Generator Set	10%	89,362.00			69,168.00	20,194.00	2,020.00	18,174.00
Sub Total		1,297,368.00	13,007.00	38,055.00	859,941.00	488,489.00	46,947.00	441,542.00
Dish tv	15%	886.00				886.00	133.00	753.00
Kitchen Equipment	15%	19,857.00			6,565.00	13,292.00	1,994.00	11,298.00
LCD	15%	51,267.00			10,191.00	41,076.00	6,161.00	34,915.00
Machine	15%	1,378.00				1,378.00	207.00	1,171.00
Mixi with Jar	15%	294.00				294.00	44.00	250.00
Mobile handset	15%	40,356.00				40,356.00	6,053.00	34,303.00
Over head projector	15%	5,324.00				5,324.00	799.00	4,525.00
Photocopy Machine	15%	55,818.00			44,005.00	11,813.00	1,772.00	10,041.00
Digital Camera	15%	184,060.00		19,200.00	63,684.00	139,576.00	19,496.00	120,080.00
Sound System	15%	1,509.00				1,509.00	226.00	1,283.00
Stabilizer	15%	994.00				994.00	149.00	845.00
Two Wheelers	15%	353,572.00			48,067.00	305,505.00	45,826.00	259,679.00
Television	15%	5,652.00				5,652.00	848.00	4,804.00



 Prayatin Sanstha
 Jaipur
 F.R.N. 016681C
 Chartered Accountants

PRAYATN SANSTHA

Annexure - B

List of Grant Receivable as on 31/03/2018		
S.No.	Particulars	Amount (Rs.)
1	Dusk to Dawn - Combating Child labour in Mining in Dholpur By Karl Kübel Stiftuing	386,211.03
2	Child Development Programme Supported By Childfund India	263,178.13
3	Child Development Programme Supported By Childfund India	1,344,003.00
	Total	1,993,392.16

Annexure-C

List of Loans & Advances as on 31/03/2018		
S.No.	Particulars	Amount (Rs.)
1	Chandra Mohan Dadhich	47,966.00
2	Chhaju Singh	5,000.00
3	Dilip Kumar-Shahabad	72,090.00
4	Ganesh Choudhary	3,364.00
6	Kailash Choudhary	12,925.00
7	Navratn grawal	11,862.00
8	Yogesh Jain	927.00
9	Deepchand	1000.00
10	Innovation Financial Advisors	274800.00
11	Keila Devi Apni Bachat Ghar Yojna Mahila Sahkari Samiti	1475000.00
12	Raziya	1000.00
	Total	1,905,934.00

Annexure-D

List of Bank Account as on 31/03/2018		
S.No.	Particulars	Amount (Rs.)
1	PNB 3952000100-062262	530,753.44
2	PNB 3952000100-143152	34,561.26
3	PNB 3952000100-143143	1,554,153.10
4	PNB 1868000100-087384	13,567.04
5	PNB 39520001001-61884	27,046.53
6	PNB 87260001000-23265	23,993.10
7	SBI 36966497745	55,860.00
8	HDFC BANK 50100140806851	29289.00
9	PNB1942000100276213	14955.00
10	PNB 3952000100066833	110220.64
11	PNB 3952000100092661	6811.95
12	PNB 3952000100125077	13107.82
	Total	2,414,318.88



21/4/18

Annexure-E

List of Unspent Grant as on 31/03/2018		
S. No.	Particulars	Amount (Rs.)
1	Saksham: Making Child Right a Reality in Varanasi Supported by Back to Life E.v.	21,775.73
2	Combating Malnutrition through Sustainable Agriculture Development in Shahabad Baran "India " Supported by Karl Kubel Stiftuing	2,166,398.82
3	Ensuring Food Security and Nutrition for Saharia Children Supported by Child Right For You"	309,144.00
4	Dholpur Brick Kiln Mobile Unit	43,349.00
5	Prabhat- An Inclusive Quality Education Project for Sahariya Children Supported by Charities Aid Foundation India)	13,090.00
6	Entrepreneurship Lab Programme Supported by Meljol (Rabo Bank)	137,914.00
7	Health and Nutrition Project Supported by Child Right and You	317,241.00
	Total	3,008,912.55

Annexure-F

List of Advance Payable as on 31/03/2018		
S. No.	Particulars	Amount (Rs.)
1	Birsha	3540.00
2	Deepchand (Dholpur Office)	19833.00
3	Dilip Kumar	3760.00
4	Kailash Choudhary	2000.00
5	Navratan Agarwal	18385.00
6	Padma Bhatt	26000.00
7	Ramkildi Poswal	1500.00
8	Sanjay Rathore Kirana Stare	53760.00
9	Shri Shyam Printers	11925.00
10	Sunder Singh	23627.00
11	Sarvan Kumar	700000.00
	Total	864,330.00



21/4/18