



FORM 10B

(See Rule 17B)


**Audit Report under Section 12A(b) of the Income Tax Act, 1961 in case of
Charitable or Religious Trusts or Organisations**

1. We have examined the Balance Sheet as at 31.03.2019 and Income and Expenditure Account for the year ended on the same date attached herewith, of 'Perna', Madarsa Road, At: Uchari, District: Garhwa. We further mention here that these financial statements are the responsibility of the Management of the Organization. Our responsibility is limited to expressing an opinion thereon on the basis of books of accounts and other relevant records presented before us for audit.
2. We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of accounts maintained at the Branch office at Uchari.
3. a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
b) In our opinion, proper books of accounts have been maintained by the Organisation, as appears from the examination of the books.
c) In our opinion and to the best of our information and according to the information given to us, the said accounts give a true and fair view:
 - i) in the case of Balance Sheet of the state of affairs of the above named Organisation as at 31.03.2019, and
 - ii) in the case of Income and Expenditure Account, of the profit or loss of the Organisation for the year ended on the same date.

Place: Daltonganj
Date: 16th May, 2019

For Tulsyan Sapna & Company
Chartered Accountants




(Sapna Tulsyan)
Proprietor
M. No.: 402510

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 **PRERNA, UCHARI, GARHWA , AABTP4534B** [name and PAN of the trust or institution] as at **31/03/2019** 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 abovenamed **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 **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **DALTONGANJ**

Date **16/05/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

Sapna Tulsyan
SAPNA TULSYAN
402510
011954C
M/S TULYSAN SAPNA AND C
O. JAIN MANDIR ROAD DAL
TONGANJ - 822101 JHARKHA
ND



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 (₹)	2301937
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. (₹)	Yes 48692
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 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.	Not Applicable
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(1B) ? 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 purposes 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
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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 part of the income or 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	No
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, give 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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **DALTONGANJ**
Date **16/05/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address



Sapna
SAPNA TULSYAN
402510
011954C
M/S TULYSAN SAPNA AND C
O. JAIN MANDIR ROAD DAL
TONGANJ - 822101 JHARKHA
ND

Form Filing Details	
Revision/Original	Original

Prerna
Madarsa Road
Village: Uchari
District: Garhwa

Balance Sheet as at 31st March, 2019

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
General Fund		Fixed Assets	
Opening Balance	55819.50	Books & Periodicals (b/f)	1988.00
Less: Excess of Expenditure over Income	-16580.00	Cycles (b/f)	2401.00
	39239.50	Less: Depreciation	-240.00
		Almirah (b/f)	4648.00
FCRA Fund		Less: Depreciation	-465.00
Opening Balance	2304.60	Furniture & Fixtures (b/f)	23379.00
Add: Excess of Income over Expenditure	121319.00	Less: Depreciation	-2338.00
	123623.60	Computer & Accessories(b/f)	13998.00
		Less: Depreciation	-3500.00
Other Liabilities		Motorcycle	78000.00
Audit Fee Payable	5000.00	Less: Depreciation	-11700.00
		Current Assets	
		Grant Receivable from Ministry of Youth Affairs and Sports	13000.00
		Cash in Hand	
		FCRA Programme	39634.00
		General Programme	1832.00
		Cash at Bank	
		A/c No. 32055692885	1236.50
		A/c No. 31313379129	5989.60
	167863.10		167863.10

In terms of our report of even date annexed herewith,

For Tulsyan Sapna & Company

(Chartered Accountants)

Place: Daltonganj
Date: 16th May, 2019



Sapna Tulsyan
Sapna Tulsyan
(Proprietor)

Perna
Madarsa Road
Village: Uchari
District: Garhwa

Income & Expenditure Account for the year ended 31.03.2019


EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
<u>To Programme Expenses</u>		<u>By Grants and Receipts from:</u>	
MERI AWAAZ Programme	85100.00	Ambika Foundation	55000.00
Operation Red Alert Safe Village	25000.00	HINDALCO, Aditya Birla Group	280000.00
Indigenous People Advisory Form	1354304.00	Bank Interest	663.00
Kharif Crop Cutting Examination	55000.00	Membership Fee & Contribution	36000.00
Seminar on Child Labour & Trafficking	285000.00	Donation and Contribution	375000.00
<u>To Administrative Expenses:</u>		<u>By FCRA Receipts from:</u>	
Honorarium to Facilitators	120000.00	Her Choice Trust, Hyderabad	25000.00
Honorarium to Office Incharge	96000.00	Centra for Catalyzing Change, New Delhi	203000.00
Stationery & Office Expenses	12000.00	Aluminium Sewardship Initiative, Australia	1354304.00
Office Rent	131000.00	Bank Interest	3419.00
Travelling & Conveyance	38000.00		
Miscellaneous Expenses	3000.00		
Depreciation	18243.00		
Audit and Filing Fee	5000.00		
To Excess of Income over Expenditure	104739.00		
	2332386.00		2332386.00

In terms of our report of even date annexed herewith,

For Tulsyan Sapna & Company
(Chartered Accountants)

Place: Daltonganj
Date: 16th May, 2019




Sapna Tulsyan
(Proprietor)

Prerna
Madarsa Road
Village: Uchari
District: Garhwa

Receipt & Payment Account for the year ended 31.03.2019

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<u>To Opening Balance:</u>		<u>By Programme Expenses</u>	
Cash in Hand	714.00	MERI AWAAZ Programme	85100.00
Cash at Bank		Operation Red Alert Safe Village	25000.00
A/c No. 32055692885	2304.60	Indigenous People Advisory Form	1354304.00
A/c No. 31313379129	691.50	Kharif Crop Cutting Examination	55000.00
		Seminar on Child Labour & Trafficking	285000.00
<u>To Grants and Receipts from:</u>		<u>By Administrative Expenses:</u>	
Ambika Foundation	55000.00	Honorarium to Facilitators	120000.00
HINDALCO, Aditya Birla Group	280000.00	Honorarium to Office Incharge	96000.00
Bank Interest	663.00	Stationery & Office Expenses	12000.00
Membership Fee & Contribution	36000.00	Office Rent	131000.00
Donation and Contribution	375000.00	Travelling & Conveyance	38000.00
		Miscellaneous Expenses	3000.00
<u>To FCRA Receipts :</u>		Audit Fee payable	5000.00
Her Choice Trust, Hyderabad	25000.00	<u>By Fixed Assets</u>	
Centra for Catalyzing Change, New Delhi	203000.00	Motorcycle	78000.00
Aluminium Sewardship Initiative, Australia	1354304.00		
Bank Interest	3419.00	<u>By Closing Balance:</u>	
		Cash in Hand	
		FCRA Programme	39634.00
		General Programme	1832.00
		Cash at Bank	
		A/c No. 32055692885	1236.50
		A/c No. 31313379129	5989.60
	2336096.10		2336096.10

In terms of our report of even date annexed herewith,

For Tulsyan Sapna & Company
(Chartered Accountants)

Place: Daltonganj
Date: 16th May, 2019



Sapna Tulsyan
Sapna Tulsyan
(Proprietor)