

Acknowledgement Number:

UDIN -23540942BGQYQC3854

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of AZAD SHIKSHA KENDRA [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a)

In my opinion and to the best of my information, and according to information given to me, 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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

JAUNPUR
23-Oct-2023



MAHADEVA SINGH

ARCA540942

0016293C

249, R.L PLAZA, HUSENABAD, JAUNPUR-222002 UTTAR PRADESH

Significant accounting policies & notes on accounts annexed to and forming part of the Balance Sheet as at 31st March, 2023 and the Income & Expenditure Account for the year ended 31st March, 2023.

1. SIGNIFICANT ACCOUNTING POLICIES:

a) Accounting Convention

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards.

b) System of Accounting

The Trust follows the accrual basis of accounting unless otherwise stated. A test check of cash, bank and journal vouchers was undertaken and there were no material discrepancies found and the vouchers were in order and supported with proper receipts and bills, etc.

c) Fixed Assets

The fixed assets are stated at historical cost.

d) Depreciation

Depreciation has been charged on WDV Method.

e) Revenue Recognition

i) In consonance with the Covenants (Grant Agreements with the Donors), the Grants are recognized as income to the extent they are utilized in the respective years.

ii) The Balance of unutilized Grants – which in terms of the Grant Agreements, are specifically restricted / agreed to belong to the Donor/s are carried forward in the respective Donor/s accounts as Donor/s Funds to be utilized in the subsequent years.

iii) The income earned on funds, assets relating to the Donor/s or in course of executing its program, are treated as part of the Grant/s, in terms of the Donor/s Agreements.

iv) There are adequate internal control/internal check procedures commensurate with the size and the nature of transaction.

2. NOTES ON ACCOUNTS

i) Provision for taxation: The Trust being an institution for education and charitable purpose under the provision of the Income-tax Act, 1961 and accordingly having registered itself under Section 12A of the said Act and having complied with the provisions of sec. 11 to 13 of it, its income is exempt under Section 11 of the Act and hence no provision for Income-tax is necessary.

ii) Programs implemented through other partner NGOs are treated as sub-grants and are charged off to expense/s under the head/s of account/s it is meant to be spent at the time of disbursement. Conversely, unspent balance received from partner NGOs at the closure of the program is treated as income in the year of its receipt, under the head/s of account/s reported unspent.

Mohammad


- iii) Donation/grants to the extent actually received are treated as income.
- iv) The "Receipts and Payment Account" actually is a "Cash Flow Statement" since it is reflecting a mere summary of cash receipts and payments alone and includes cash equivalents also. Previous year's figures have been rearranged to confirm with the revised presentation.

3. STATUTORY COMPLIANCES:

i) FCRA

The applicable return form FC-4 is properly prepared and filed in due time and the same is in order. An interest income from FCRA Bank account was properly accounted for and separately shown in the applicable form FC-4 as well as income from other sources in Trust Accounts.

ii) INCOME TAX:

The return of income of Trust for the Assessment Year 2023-2024 has been properly filed in due time.

iii) TAX DEDUCTED AT SOURCE:

The Trust has regularly deducted and deposited TDS in due time also applicable form 24Q/26Q has been filed in due time.

iv) The provisions of Provident Funds / GST is not applicable to trust as it does not falls under the applicable provisions of Provident Fund and GST.

I have obtained all the information and explanations with to the best of my knowledge and belief were necessary for the purpose of Audit. In my opinion proper books of accounts have been kept by the Trust so far as it appears from my Examinations of the books of accounts.

For Subodh Sharma & Co
Chartered Accountant

FRN 016293C

Mahadeva Singh

Mahadeva Singh
Partner

M. No. 540942

UDIN : 23540942BGQYQC3854



For and on behalf of Azad Shiksha Kendra

Nisar

Nisar Ahamad Khan
Managing Trustee

Place: Jaunpur

Date : 23.10.2023



Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002
Balance Sheet as at 31st March 2023

Particulars	Amount in Rs Figures as at the end of current reporting period
LIABILITIES	
General Fund (Indian Contribution)	
As per Last Account	(13,08,118.00)
Add: Excess of Income over Expenditure	101.00
	(13,08,017.00)
Unutilised Fund (foreign Contribution)	
Schedule 1	27,27,244.00
Grant For Fixed Asset	
Schedule 2	19,56,000.00
Donation for Fixed asset	
Schedule 3	3,01,355.00
Unsecured Loan from Management	
Schedule 4	2,08,000.00
Current Liabilities and Provisions	
Expenses Payable	1,888.00
Schedule 5	
Total	38,86,470.00
ASSETS	
Non-Current Assets	
Fixed Assets (Schedule 5)	
	7,84,911.00
Advances and Deposites	
F.D.R with D.M.O (District Minority Officer)	
Wimax/ Netsetter Scurity	9,975.00
FDR (Bank Gaurantee for community radio)	25,000.00
Current Assets, Loan and Advances	
Excess TDS Deposit	6,000.00
Cash and Cash Equivalent	
Cash in Hand	1,637.00
BOB A/c No 24380100008943	2,079.00
PNB A/c No 13192191033418	4,081.00
PNB A/c No 2207000100209450	28,608.00
SBI A/c No 40084617915	21,69,606.00
UBI A/C No 574902010000419	5,62,702.00
UBI A/C No 574902010002368	4,329.00
Loan and Advances	
Advance Nasir Ali	50,000.00
Advance Mohd Naushad	9,984.00
Sahbhagi Siksha Trust	1,09,884.00
Urmee for Change LLP	1,17,674.00
Total	38,86,470.00

As per our report of even date annexed
For and on behalf of Subodh Sharma & Co



Mahadeva Singh
Partner
Membership No. : 540942
Firm Reg. No.: 016293C
UDIN -23540942BGQYQC3854

For and on behalf of Azad Shiksha Kendra



Nisar Ahmad Khan
Managing Trustee
Place: Jaunpur
Date- 23/10/2023

Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P.-222002
Receipt & Payment Account for Period Ended On 31/03/2023

Receipt and Payment Account			
Receipt	Amount	Payment	Amount
Opening Balance		<u>Administrative Expenses</u>	
Cash in Hand	17457.00		253060.00
BOB A/c No 24380100008943	7300.00		
PNB A/c No 13192191033418	6489.00		
PNB A/c No 2207000100209450	4200.00	Programme and activity expenses	
SBI A/c No 40084617915	5372.00		
UBI A/C No 574902010000419	1349.00	Through Indian Aid/ Grant/ Contribution	50000.00
UBI A/C No 574902010002368	4044.00		
		Through Foreign Aid/ Grant/ Contribution	4370007.00
		Through other Receipt	338326.00
		Purchase of Fixed Asset	32510.00
Indian Aid/ Grant/ Contribution	50000.00	Rapayment of Unsecured Loan	50000.00
		Loans and Advances	
Subscription and Donation		Advance Nasir Ali	50000.00
80 G Subscription and donation	430991.00	Advance Mohd Naushad	9984.00
CSO Contribution in kind	0.00	Sahbhagi Siksha Trust	109884.00
CSO Staff Support	0.00	Urmee for Change LLP	117674.00
Interest on FDR (DMO)	3901.00		
Interest on saving account	16942.00	TDS Deposit Excess	12000.00
Miscellaneous Income	4100.00	FDR (Bank Gaurantee for community radio)	25000.00
Contribution from Members	10000.00		
		Current Liabilities	
Expenses Payable	1888.00	Current Electronics	9750.00
		TDS Payable	6000.00
		Closing Balance	
Foreign Aid/ Grant/ Contribution	7385120.00	Cash in Hand	1637.00
		BOB A/c No 24380100008943	2079.00
		PNB A/c No 13192191033418	4081.00
Donation for Fixed Assets	32510.00	PNB A/c No 2207000100209450	28608.00
F.D.R with D.M.O (District Minority Officer)	17574.00	SBI A/c No 40084617915	2169606.00
		UBI A/C No 574902010000419	562702.00
Unsecured Loan	208000.00	UBI A/C No 574902010002368	4329.00
	8207237.00		8207237.00

As per our report of even date annexed
For and on behalf of Subodh Sharma & Co
Chartered Accountants


Mahadeva Singh
Partner
Membership No. : 540942
Firm Reg. No.: 016293C
UDIN -23540942BGQYQC3854

For and on behalf of Azad Shiksha Kendra


Nisar Ahmad Khan
Managing Trustee
Place: Jaunpur
Date- 23/10/2023


Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002
Income & Expenditure Account for Period Ended On 31/03/2023

Income & Expenditure Account			
Expenditure	Amount	Income	Amount
Administrative Expenses		Subscription and Donation	
Schedule 7	251994.00	80 G Subscription and donation	430991.00
		CSO Contribution in kind	644718.00
		CSO Staff Support	48000.00
		Interest on FDR (DMO)	3901.00
		Interest on saving account	16942.00
		Miscellaneous Income	4100.00
		Contribution from Members	10000.00
Programme and Activity Expenses			
Through Indian Aid/ Grant/ Contribution	50000.00	Indian Aid/ Grant/ Contribution	50000.00
Schedule 8		Schedule 11	
Through Foreign Aid/ Grant/ Contribution	4370007.00	Foreign Aid/ Grant/ Contribution	4657876.00
Schedule 9		Schedule 12	
Through Other Receipt	1031044.00		
Schedule 10			
Depriciation	163382.00		
Excess of Income over expenditure	101.00		
	5866528.00		5866528.00

As per our report of even date annexed
For and on behalf of Subodh Sharma & Co
Chartered Accountants


Mahadeva Singh
Partner
Membership No. : 540942
Firm Reg. No.: 016293C
UDIN -23540942BGQYCQ3854

For and on behalf of Azad Shiksha Kendra


Nisar Ahmad Khan
Managing Trustee
Place: Jaunpur
Date- 23/10/2023

Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P

Unutilised Fund (foreign Contribution)

Schedule 1

Jiv Daya Foundaton USA

Opening Balance	3165.00
Received during the year	
Spent during the year	3165.00
Closing Blance	0.00

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Opening Balance	0.00
Received during the year	809235.00
Spent during the year	249386.00
Closing Blance	559849.00

Grant Receipt FGHR

Opening Balance	0.00
Received during the year	6377700.00
Spent during the year	4210305.00
Closing Blance	2167395.00

Grant for Fixed asset

Schedule 2

Opening Balance	1956000.00
Received during the year	
Spent during the year	
Closing Blance	1956000.00

Donation for Fixed asset

Schedule 3

Opening Balance	268845.00
Received during the year	32510.00
Spent during the year	
Closing Blance	301355.00

Unsecured Loan from Management

Schedule 4

Nisar Ahamad Khan	
Opening Balance	50000.00
Received during the year	208000.00
Paid during the year	50000.00
Closing Blance	208000.00

Expenses Payable

Schedule 5

Kamal Press	1888.00
Total	1888.00



Schedule 6 : Fixed Asset

Particular	Opening WDV	Addition		Deletions	Total	Rate of Depreciation	Depreciation	Closing WDV
		More than 180 Days	Less than 180 Days					
Computer, UPS and Printer	111604.00	0.00	0.00	0.00	111604.00	40.00	44642.00	66962.00
Dari and Mat	2536.00	0.00	0.00	0.00	2536.00	10.00	254.00	2282.00
Fan and Cooler	3413.00	0.00	0.00	0.00	3413.00	15.00	512.00	2901.00
Furniture	72999.00	0.00	0.00	0.00	72999.00	10.00	7300.00	65699.00
Generator	13472.00	0.00	0.00	0.00	13472.00	15.00	2021.00	11451.00
IEP centre and Equipments	532321.00	0.00	0.00	0.00	532321.00	15.00	79848.00	452473.00
Inverter and Stabilizer	25674.00	2200.00	30000.00	0.00	57874.00	15.00	6431.00	51443.00
Library Books	14434.00	310.00	0.00	0.00	14744.00	10.00	1474.00	13270.00
Mega Mike	6525.00	0.00	0.00	0.00	6525.00	15.00	979.00	5546.00
Motercycle	56695.00	0.00	0.00	0.00	56695.00	15.00	8504.00	48191.00
Projector	7085.00	0.00	0.00	0.00	7085.00	15.00	1063.00	6022.00
Refrigerator	2657.00	0.00	0.00	0.00	2657.00	15.00	399.00	2258.00
Smart TV	28212.00	0.00	0.00	0.00	28212.00	15.00	4232.00	23980.00
Solar panel	35693.00	0.00	0.00	0.00	35693.00	15.00	5354.00	30339.00
Web Camera	2463.00	0.00	0.00	0.00	2463.00	15.00	369.00	2094.00
Total	915783.00	2510.00	30000.00	0.00	948293.00		163382.00	784911.00

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Administrative Expenses (I and E)

Schedule 7

Particular	Amount
Bank Charges	2024.00
Bank Charges F.C.R.A. A/c	12366.00
C.R. Registration Fee	23511.00
Honorarium of Staff	69000.00
Monthly Meeting Staff	495.00
Motercycle Running Exp	24779.00
Office Maintanance Expenses	48725.00
Refrigerator Maintainace Expenses	4950.00
Office Rent	24000.00
Postage & Couriers	1993.00
Project Proposel Exp.	28092.00
Telephone & Internet Expenses	7343.00
Travelling & Conveyance	4716.00
Total	251994.00

Programmen and Activity Expenses (I and E)

Schedule 8

Through Indian Aid/ Grant/ Contribution	Amount
Rajeev Gandhi Aajivika Samvardha Abhiyan	
Repayment of Expenses paid earlier by Nisar Ahmad Khan	50000.00
Total	50000.00

Programmen and Activity Expenses (I and E)

Schedule 9

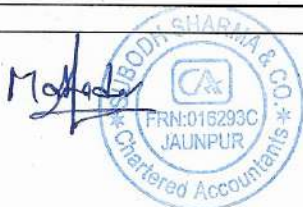
Through Foreign Aid/ Grant/ Contribution	Amount
Misaal Project	
Medical, Councelling & Livelihoods Support-	373555.00
Resource Person Fee, Travel & Field Visit	305885.00
Training and Mantoring	250249.00
Network Development	100366.00
Fact Finding, Research & Tracking	57890.00
Consultant Honorarium Uttar Pradesh	934134.00
Consultant Honorarium Delhi, Haryana, Rajasthan	621971.00
Programme Officer Honorarium	254000.00
Consultant Honorarium Kashmir	165000.00
Consultant Honorarium Bihar	96000.00
Consultant Honorarium Assam	169000.00
Consultant Honorarium Operations Lead	309600.00
Honorarium Finance, Audit , Office Exp Etc.	284810.00
D.S.L and D.E.R	
Administrative Expenses	133106.00
Making Profile Dalit Activist	104955.00
Miscelleneous (Bal Mela)	11325.00
Youth Empowerment and Skilling	
Administrative, Accountant Honararium, Office Exp	40841.00
Gender Equality Educational Training	20000.00
Rojgar Surveyor Fee	30000.00
Rojgar Training	2560.00
Training Expenses	101595.00
Jiv Daya Foundation USA (Unspent Amount)	
Office and administrative Expenses	3165.00
Total	4370007.00



Programmen and Activity Expenses (I and E)

Schedule 10

Through other Receipt	Amount
Misal Project	
Resource Person Fee, Travell and Field Visit	295000.00
Campaigning Alliance Building	
Travelling	7940.00
Post and Photo copy	764.00
Composit Heritage Jaunpur	
Exposure Visit	67151.00
Menter Training	3783.00
Non Voilance Communication Training	9049.00
Planning Monitoring and Evaluation Visit	15885.00
Project Preparation Expenses	3099.00
Youth Conference	46589.00
Composit Heritage Machhalisahar	
Ambedkar Jubilee	1909.00
Meeting Expenses Youth	6102.00
Meeting Expenses Women	1495.00
Exposure Visit (Youth Group)	15747.00
Sport Competion (Youth Group)	5544.00
Composit Heritage Shahganj	
Ambedkar Jubilee	1590.00
Independence Day Celebration	5381.00
Capacity Building Workshop	60072.00
C.H Youth Adda	49457.00
Campaigning Alliance Building	3537.00
Gazi Miya ka Mela	660.00
Gender Training (Youth Group)	6800.00
Kajri Festival Celebration	51885.00
Monthly Meeting (Youth Group)	1100.00
Sport Competion	2960.00
Digital Empowerment Programme	
Azad Computer Center	10870.00
Library in Field	18000.00
Madarasa Coputer Center	4500.00
Important Day/ National Festival	
Savitri Bai Phule Jubilee	7584.00
International Womens Day	16072.00
Holi Milan	13547.00
Local Capacity for Peace (L.C.P Programme)	
Meeting on D.N.H (Do not Harm)	26905.00
LCP meeting Youth	4800.00
National and Religious Programme	
Environment Day	624.00
Gandhi Jayanti	1120.00
Iftar Party	4775.00
Other NGO Networking	
Gender Workshop	1500.00
Shajhi takat	12118.00



Primary/ Maktab Students Programme	
Sport Programme	8468.00
Bal Mela	62909.00
Programme with Women Group	
Meeting Expenses	11810.00
Programme with Youth Group	
Exposure Visit	37619.00
Youth Meeting	10520.00
Sirajn Programme Visit	9184.00
Samjho Toh Fraternity Lab	
Communication Expenses	3000.00
Printing and Stationary	13440.00
Honorarium for one Facilitator	48000.00
Travelling Expenses for facilitator	3000.00
Refreshment Expenses for Participant	17720.00
Togetherness Table Programme	
Honorarium for one facilitator	6500.00
Refreshment Expenses for Participant	12960.00
Total	1031044.00

Indian Aid/ Grant/ Contribution Schedule 11

Through Foreign Aid/ Grant/ Contribution	Amount
Rajeev Gandhi Foundation	50000.00
Total	50000.00

Foreign Aid/ Grant/ Contribution Schedule 12

Through Foreign Aid/ Grant/ Contribution	Amount
AWS germany	249386.00
Grant for Argus Media Limited	195020.00
Grant Jiv Daya Foundation USA (Unspent Amount)	3165.00
Grant Receipt FGHR	4210305.00
Total	4657876.00

