

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-2024 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-2024; 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-2024.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

Address

IP Address

Place

Date



MAHADEVA SINGH

ARCA540942

0016293C

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

JAUNPUR

30-Sep-2024

Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222001

Significant accounting policies & notes on accounts annexed to and forming part of the Balance Sheet as at 31st March, 2024 and the Income & Expenditure Account for the year ended 31st March, 2024.

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.



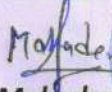
- iii) Donation/grants to the extent actually received are treated as income.
- iv) The "Receipts and Payment Account" actually is a "Cash Flow Statement" since it is reflecting a mere summary of cash receipts and payments alone and includes cash equivalents also. Previous year's figures have been rearranged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

3. STATUTORY COMPLIANCES:

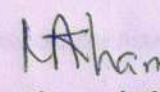
- i) **FCRA**
The applicable return form FC-4 is properly prepared and filed in due time and the same is in order. An interest income from FCRA Bank account was properly accounted for and separately shown in the applicable form FC-4 as well as income from other sources in Trust Accounts.
- ii) **INCOME TAX:**
The return of income of Trust for the Assessment Year 2024-2025 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
Partner
M. No. 540942
UDIN : 24540942BKCAMO7182

For and on behalf of Azad Shiksha Kendra


Nisar Ahamad Khan
Managing Trustee
Place: Jaunpur
Date : 21.10.2024



Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002
Balance Sheet as at 31st March 2024

Particulars	Amount in Rs
LIABILITIES	
<u>General Fund (Indian Contribution)</u>	
As per Last Account	(13,08,017.00)
Add: Excess of Income over Expenditure	(3,37,869.00)
	(16,45,886.00)
<u>Unutilised Fund (foreign Contribution)</u>	
Schedule 1	
<u>Grant For Fixed Asset</u>	
Schedule 2	18,25,453.00
<u>Donation for Fixed asset</u>	
Schedule 3	8,02,675.00
<u>Unsecured Loan from Management</u>	
Schedule 4	3,13,000.00
<u>Current Liabilities and Provisions</u>	
Expenses Payable	35,418.00
Schedule 5	
Total	8,30,660.00
ASSETS	
<u>Non-Current Assets</u>	
<u>Fixed Assets (Schedule 5)</u>	6,55,684.00
<u>Advances and Deposites</u>	
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
<u>Current Assets, Loan and Advances</u>	
Excess TDS Deposit	6,000.00
<u>Cash and Cash Equivalent</u>	
Cash in Hand	12,123.00
BOB A/c No 24380100008943	
PNB A/c No 13192191033418	4,193.00
PNB A/c No 2207000100209450	72,345.00
SBI A/c No 40084617915	7,500.00
UBI A/C No 574902010000419	33,512.00
UBI A/C No 574902010002368	1,421.00
Sweep Trf UBI A/C No 574903350009725	2,907.00
Total	8,30,660.00

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 -24540942BKCAMB4896



For and on behalf of Azad Shiksha Kendra

N Khan

Nisar Ahamad Khan
Managing Trustee
Place: Jaunpur
Date- 30/09/2024



Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002
Receipt & Payment Account for Period Ended On 31/03/2024

Receipt and Payment Account			
Receipt	Amount	Payment	Amount
Opening Balance		Administrative Expenses	
Cash in Hand	1637.00		533634.00
BOB A/c No 24380100008943	2079.00		
PNB A/c No 13192191033418	4081.00		
PNB A/c No 2207000100209450	28608.00	Programme and activity expenses	
SBI A/c No 40084617915	2169606.00		
UBI A/C No 574902010000419	562702.00	Through Indian Aid/ Grant/ Contribution	0.00
UBI A/C No 574902010002368	4329.00		
Loan and Advances		Through Foreign Aid/ Grant/ Contribution	4943822.00
Advance Nasir Ali	50000.00		
Advance Mohd Naushad	9984.00		
Sahbhagi Siksha Trust	109884.00	Through other Receipt	545880.00
Urmee for Change LLP	117674.00		
		Purchase of Fixed Asset	1320.00
Indian Aid/ Grant/ Contribution	0.00	Rapayment of Unsecured Loan	25000.00
Subscription and Donation			
80 G Subscription and donation	186000.00	Current Liabilities	
CSO Contribution in kind	488176.00	Kamal Press	1888.00
CSO Staff Support	0.00		
Interest on FDR (DMO)	0.00		
Interest on saving account	67579.00		
Miscellaneous Income	20880.00		
Contribution from Members	0.00		
Expenses Payable	35418.00		
		Closing Balance	
Foreign Aid/ Grant/ Contribution	2195588.00	Cash in Hand	12123.00
		BOB A/c No 24380100008943	0.00
		PNB A/c No 13192191033418	4193.00
Donation for Fixed Assets	1320.00	PNB A/c No 2207000100209450	72345.00
		SBI A/c No 40084617915	7500.00
		UBI A/C No 574902010000419	33512.00
Unsecured Loan	130000.00	UBI A/C No 574902010002368	1421.00
		Sweep Trf UBI A/C No 574903350009725	2907.00
	6185545.00		6185545.00

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 -24540942BKCAMB4896

For and on behalf of Azad Shiksha Kendra

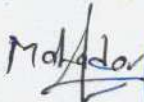
N Khan

Nisar Ahmad Khan
Managing Trustee
Place: Jaunpur
Date- 30/09/2024

Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002
Income & Expenditure Account for Period Ended On 31/03/2024

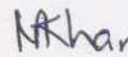
Income & Expenditure Account			
Expenditure	Amount	Income	Amount
Administrative Expenses		Subscription and Donation	
Schedule 7	533634.00	80 G Subscription and donation	186000.00
		CSO Contribution in kind	488176.00
		CSO Staff Support	0.00
		Interest on FDR (DMO)	0.00
		Interest on saving account	67579.00
		Miscellaneous Income	20880.00
		Contribution from Members	0.00
Programme and Activity Expenses			
Through Indian Aid/ Grant/ Contribution	0.00	Indian Aid/ Grant/ Contribution	0.00
Schedule 8		Schedule 11	
Through Foreign Aid/ Grant/ Contribution	4943822.00	Foreign Aid/ Grant/ Contribution	4922832.00
Schedule 9		Schedule 12	
Through Other Receipt	545880.00		
Schedule 10			
Excess of Income over expenditure	-337869.00		
	5685467.00		5685467.00

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 -24540942BKCAMB4896



For and on behalf of Azad Shiksha Kendra




Nisar Ahamad Khan
Managing Trustee
Place: Jaunpur
Date- 30/09/2024

Azad Shiksha Kendra
Rameshwar, Shishu Vihar, Rasmandal, Jaunpur, U.P-222002

Unutilised Fund (foreign Contribution)

Schedule 1

Jiv Daya Foundaton USA

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

AWS germany

Opening Balance	
Received during the year (Interest)	559849.00
Spent during the year	8990.00
Closing Blance	568839.00
	0.00

Grant Receipt FGHR

Opening Balance	
Received during the year	2167395.00
Received during the year (Interest)	2195588.00
Spent during the year	12000.00
Closing Blance	4374983.00
	0.00

Grant for Fixed asset

Schedule 2

Opening Balance	
Received during the year	1956000.00
Spent during the year	
Depriciation Written off During The year	
Closing Blance	130547.00
	1825453.00

Donation for Fixed asset

Schedule 3

Opening Balance	
Received during the year	301355.00
Spent during the year	1320.00
Closing Blance	0.00
	302675.00

Unsecured Loan from Management

Schedule 4

Nisar Ahamad Khan	
Opening Balance	
Received during the year	208000.00
Paid during the year	130000.00
Closing Blance	25000.00
	313000.00

Expenses Payable

Schedule 5

Programme Payable	
Total	35418.00
	35418.00



Administrative Expenses (I and E)

Schedule 7

Particular	Amount
Bank Charges	143.00
Bank Charges F.C.R.A	4449.00
C.R. Registration Fee	0.00
Honorarium of Staff (Other)	92000.00
Honorarium of Staff (FCRA)	25000.00
Monthly Meating Staff	0.00
Motercycle Running Exp	19925.00
Office Maintanance Expenses (FCRA)	3000.00
Office Maintanance Expenses (Other)	10210.00
Refrigerator Maintainace Expenses	0.00
Office Rent (Other)	36000.00
Office Rent (FCRA)	6000.00
Postage & Couriers	1455.00
Project Proposal Exp.	46372.00
Telephone & Internet Expenses	1438.00
Travelling & Conveyance	287642.00
Total	533634.00

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	0.00
Total	0.00

Programmen and Activity Expenses (I and E)

Schedule 9

Through Foreign Aid/ Grant/ Contribution	Amount
Misaal Project (FGHR)	
Medical, Councelling & Livelihoods Support	392474.00
Resource Person Fee, Travel & Field Visit	569601.00
Training and Mantoring	428201.00
Network Development	157440.00
Fact Finding, Research & Tracking	17552.00
Programme Team Honorarium	2089589.00
Administartive Expenses	720126.00
D.S.L and D.E.R (AWS Germany)	
Administrative Expenses	76300.00
Making Profile Dalit Activist	476823.00
Miscellaneous (Eid Milan)	15716.00
Total	4943822.00



L.A. Khan



Programmen and Activity Expenses (I and E)

Schedule 10

Through other Receipt	
C.H & L.C.P Programme	
Meeting with Women	800
Meeting with Youth	400
Three Day Meeting L.C.P	2280.00
Digital Empowerment Programme	
Library in Field	938.00
Medical Support Programme	
Community Stakeholder Meeting Expenses	7809.00
Medical Relief Help	24000.00
Medical Welfare Help	2537.00
National & Religious Programme	
Bai Mela	8174.00
Environment Day	1440.00
Gandhi Jayanti	2050.00
Iftar Party	7276.00
Empowering Girls for Equity and Inclusion	
Saviribai Phule Day	14000.00
Womens Day	5000.00
Important Day/ National Festival	
Saviribai Phule Jubilee (Shahganj)	2432.00
Saviribai Phule Jubilee (Machhalisahar)	200.00
International Womens Day (Shahganj)	2630.00
International Womens Day (Machhalisahar)	8428.00
Eid Meeting (Shahganj)	7239.00
Eid Meeting (Machhalisahar)	5330.00
Holi Meelan (Shahganj)	12686.00
Holi Meelan (Machhalisahar)	32729.00
Meeting on Gender/DNH (Do not Harm)/LCP (Local Capacity for Peace)	
D.N.H/L.C.P Conflict	50854.00
Youth Camp	42809.00
L.C.P Meeting with Youth	27211.00
Primary/ Maktab Students Programme	
Sport Programme	
Bai Mela	11373.00
C.H Training (Composite Heritage)	75600.00
C.H Training in Inter College / Junior School	10623.00
C.H Orientation	
One day meeting with key people	4972.00
Three Days Training	8288.00
Programme with Women Group	18654.00
Meeting with women (Shahganj)	
Meeting with women (Machhalisahar)	7534.00
Three days C.H training	19694.00
Programme with Youth Group	8911.00
Center Establishment	40085.00



Center Running Expenses	11129.00
Compensating Alliance Building	4000.00
Meeting with Youth (Shahganj)	15228.00
Meeting with Youth (Machhalisahar)	13379.00
Post and Photo Copy	2902.00
Sirjan Vijit	11822.00
Study Circle	4211.00
Travelling and Conveyance (Shahganj)	3637.00
Travelling and Conveyance (Machhalisahar)	4586.00
Total	545880.00

Indian Aid/ Grant/ Contribution

Schedule 11

Through Foreign Aid/ Grant/ Contribution	Amount
Rajeev Gandhi Foundation	0.00
Total	0.00

Foreign Aid/ Grant/ Contribution

Schedule 12

Through Foreign Aid/ Grant/ Contribution	Amount
AWS germany	0.00
Grant for Argus Media Limited	0.00
Grant Jiv Daya Foundation USA (Unspent Amount)	0.00
Grant Receipt FGHR	2195588.00
Total	2195588.00



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	66962.00	0.00	0.00	0.00	66962.00	40.00	26785.00	40177.00
Dari and Mat	2282.00	0.00	0.00	0.00	2282.00	10.00	228.00	2054.00
Fan and Cooler	2901.00	0.00	0.00	0.00	2901.00	15.00	435.00	2466.00
Furniture	65699.00	0.00	0.00	0.00	65699.00	10.00	6570.00	59129.00
Generator	11451.00	0.00	0.00	0.00	11451.00	15.00	1718.00	9733.00
IEP centre and Equipments	452473.00	0.00	0.00	0.00	452473.00	15.00	67871.00	384602.00
Inverter and Stabilizer	51443.00	0.00	0.00	0.00	51443.00	15.00	7716.00	43727.00
Library Books	13270.00	1320.00	0.00	0.00	14590.00	10.00	1459.00	13131.00
Mega Mike	5546.00	0.00	0.00	0.00	5546.00	15.00	832.00	4714.00
Motorcycle	48191.00	0.00	0.00	0.00	48191.00	15.00	7229.00	40962.00
Projector	6022.00	0.00	0.00	0.00	6022.00	15.00	903.00	5119.00
Refrigerator	2258.00	0.00	0.00	0.00	2258.00	15.00	339.00	1919.00
Smart TV	23980.00	0.00	0.00	0.00	23980.00	15.00	3597.00	20383.00
Solar panel	30339.00	0.00	0.00	0.00	30339.00	15.00	4551.00	25788.00
Web Camera	2094.00	0.00	0.00	0.00	2094.00	15.00	314.00	1780.00
Total	784911.00	1320.00	0.00	0.00	786231.00		130547.00	655684.00

