

**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 31.03.2018 and Income and Expenditure Account for the year ended on the same date attached herewith, of 'Prerna', 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 31.03.2018, and
  - ii) in the case of Income and Expenditure Account, of the profit or loss of the Organisation for the year ended 31.03.2018.

Place: Daltonganj  
Date: 4<sup>th</sup> June, 2018

For Tulsyan Sapna & Company  
Chartered Accountants



*Sapna Tulsyan*

(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**, **ΔABTP4534B** [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 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 **31/03/2018** and

(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.

Place **DALTONGANJ**  
Date **04/06/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

  
**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 ( ₹ )		1005432
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 <b>accumulated or set apart</b> 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 <b>wholly</b> for such purposes. ( ₹ )	Yes	3710
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 ( ₹ )	Not Applicable	
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)**

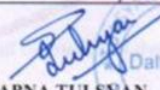
1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, 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
<b>Total</b>					

Place **DALTONGANJ**  
Date **04/06/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

  
**SAPNA TULSEYAN**  
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, 2018**

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
<b>General Fund</b>		<b>Fixed Assets</b>	
Opening Balance	68159.50	<b>Books &amp; Periodicals (b/f)</b>	1988.00
Less: Excess of Expenditure over Income	-12340.00	<b>Cycles (b/f)</b>	2668.00
	55819.50	Less: Depreciation	-267.00
			2401.00
<b>FCRA Fund</b>		<b>Almirah (b/f)</b>	5164.00
<b>Opening Balance</b>	2179.60	Less: Depreciation	-516.00
Add: Excess of Income over Expenditure	125.00		4648.00
	2304.60	<b>Furniture &amp; Fixtures (b/f)</b>	25977.00
		Less: Depreciation	-2598.00
			23379.00
<b>Other Liabilities</b>		<b>Computer &amp; Accessories(b/f)</b>	18664.00
Audit Fee Payable	5000.00	Less: Depreciation	-4666.00
			13998.00
		<b>Current Assets</b>	
		Grant Receivable from Ministry of Youth Affairs and Sports	13000.00
		Cash in Hand	714.00
		Cash at Bank	
		A/c No. 32055692885	2304.60
		A/c No. 31313379129	691.50
	<b>63124.10</b>		<b>63124.10</b>

In terms of our report of even date annexed herewith,

**For Tulsyan Sapna & Company**  
 (Chartered Accountants)



*Sapna Tulsyan*  
 Sapna Tulsyan  
 (Proprietor)

Place: Daltonganj  
 Date: 4th June, 2018

**Prerna**  
Madarsa Road  
Village: Uchari  
District: Garhwa

**Income & Expenditure Account for the year ended 31.03.2018**

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
<b><u>To Programme Expenses</u></b>		<b><u>By Receipts from:</u></b>	
Rabi Crop Cutting Examination	161800.00	Weather Risk Management Serice (P) Ltd.	161896.00
Kharif Crop Cutting Examination	154000.00	Ambika Foundation Risk Executive Man.	153000.00
Agriculture Training Programme	30120.00	Bank Interest	246.00
Workshop on Child Rights Awareness	35000.00	Membership Fee & Contribution	36000.00
Vermi Compost Training	22140.00	Donation and Contribution	558000.00
Workshop on Rainwater Harvesting	24160.00		
<b><u>To Administrative Expenses:</u></b>		<b><u>By Excess of Expenditure over</u></b>	12215.00
Honorarium to Facilitators	144000.00	Income	
Honorarium to Field Co-ordinators	168000.00		
Honorarium to Office Incharge	72000.00		
Stationery & Office Expenses	16500.00		
Office Rent	48000.00		
Travelling & Conveyance	28500.00		
Miscellaneous Expenses	3500.00		
Bank Charges	590.00		
Depreciation	8047.00		
Audit and Filing Fee	5000.00		
	<b>921357.00</b>		<b>921357.00</b>

In terms of our report of even date annexed herewith,

**For Tulsyan Sapna & Company**  
(Chartered Accountants)



*Sapna*  
**Sapna Tulsyan**  
(Proprietor)

Place: Daltonganj  
Date: 4th June, 2018

**Perna**  
 Madarsa Road  
 Village: Uchari  
 District: Garhwa

**Receipt & Payment Account for the year ended 31.03.2018**

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
<b>To Opening Balance:</b>		<b>By Programme Expenses</b>	
Cash in Hand	3634.00	Rabi Crop Cutting Examination	161800.00
Cash at Bank		Kharif Crop Cutting Examination	154000.00
A/c No. 32055692885	2064.50	Agriculture Training Programme	30120.00
A/c No. 31313379129	2179.60	Workshop on Child Rights Awareness	35000.00
		Vermi Compost Training	22140.00
		Workshop on Rainwater Harvesting	24160.00
<b>To Receipts from:</b>		<b>By Administrative Expenses:</b>	
Weather Risk Management Serice (P) Ltd.	161896.00	Honorarium to Facilitators	144000.00
Ambika Foundation Risk Executive Man.	153000.00	Honorarium to Field Co-ordinators	168000.00
Grant receivable from BBA, Netherland	100000.00	Honorarium to Office Incharge	72000.00
Bank Interest	246.00	Stationery & Office Expenses	16500.00
Membership Fee & Contribution	36000.00	Office Rent	48000.00
Donation and Contribution	558000.00	Travelling & Conveyance	28500.00
		Miscellaneous Expenses	3500.00
		Bank Charges	590.00
		Audit Fee payable	5000.00
		Repayment of Loan	100000.00
		<b>By Closing Balance:</b>	
		Cash in Hand	714.00
		Cash at Bank	
		A/c No. 32055692885	2304.60
		A/c No. 31313379129	691.50
	<b>1017020.10</b>		<b>1017020.10</b>

In terms of our report of even date annexed herewith,

For Tulsyan Sapna & Company  
 (Chartered Accountants)

Place: Daltonganj  
 Date: 4th June, 2018



*Sapna*  
 Sapna Tulsyan  
 (Proprietor)