

K.W. JAIN & CO.

Chartered Accountants



Address : Pritam Castle, Clock Tower, Dehra Dun, Uttarakhand, INDIA
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AUDITOR'S REPORT TO THE MEMBERS OF HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY

We have audited the attached Balance Sheet of "HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY, DREAMS, NEAR PENINGTON, LANDOUR BAZAR, MUSSOORIE" as at 31st March, 2019 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the members. Our responsibility is to express an opinion on these financial statements based on our audit.

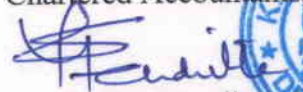
We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.
- (iii) The Statement of Accounts dealt with by this report are in agreement with the books of account.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts gives true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2019; and
 - (b) in the case of the Income & Expenditure Account, of the surplus for the year ended on that date.
 - (c) in the case of Receipt & Payment Account, of the receipts and payments made for the year ended on 31st March, 2019.

Date : 20.05.2019
Place : Dehra Dun

For M/s K.W.Jain & Co.
Chartered Accountants


(Sudhir Mendiratta)

Partner

Membership # 416066
FRN # 000247C



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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 HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY AAAAH1465M [name and PAN of the trust or institution] as at 31/03/2019 and the Income and expenditure account and Receipts & Payment 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 31/03/2019
- ii. in the case of the income and expenditure, of the surplus of its accounting year ending on 31/03/2019
in the case of the receipt and payment, of the receipts and payment for the year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Place : DEHRADUN
Date : 20/05/2019

For K W JAIN AND COMPANY
Chartered Accountants

(SUDHIR MENDIRATTA)
PARTNER

Membership No: 416066
Registration No: 000247c



**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.	4750925
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 Finally 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.	380739
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.	NA
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"



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 K W JAIN AND COMPANY
Chartered Accountants


(SUDHIR MENDIRATTA)

PARTNER

Membership No: 416066

Registration No: 000247c



Place :DEHRADUN

Date : 20/05/2019

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. Annexure "A"

Details	Amount
Salary to Mr. Manoj Daliya	
Salary to Mrs. Nasreen Daliya	470000
Total	216000
	686000



HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
BALANCE SHEET AS ON 31.03.2019

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
FIXED ASSETS CAPITAL FUND			FIXED ASSETS		
Last Balance	8,585,048		(As per Annexure 1)		9,118,905
Add : Add. during the yr.	<u>857,049</u>				
	9,442,097		CURRENT ASSETS		
Less: Depreciation for Current Yr	<u>323,192</u>	9,118,905	Cash & Bank Balance		
			Cash	3,254	
WORKING CAPITAL FUND			Cash at Bank-SBI	709,743	
Last Balance	328,565		Cash at Bank-UBI	<u>41,681</u>	754,678
Add: Surplus during the year	<u>380,739</u>	709,304			
			Staff Advances	12,000	
CURRENT LIABILITY			FDR-Pledge with BSA	5,000	
Payable to Mr.Manoj Daliya (L.B)	81,416		FDR-pledge with BSA	8,000	
Add: Addition during the yr	<u>13,300</u>	94,716	FDR pledged (Edu. Department)	20,000	
			Interest accrued on FDR (Edu.Deptt)	<u>4,343</u>	49,343
TOTAL		9,922,925	TOTAL		9,922,925

For Himalayan Educational Literacy Project

Certified in terms of our separate report of even date

Date : 20.05.2019
Place : Dehra Dun



M/s K W Jain & Co.
Chartered Accountants.

Sudhir Mendiratta

(Sudhir Mendiratta)
Partner

Membership No.# 416066
FRN No.000247C

Manoj Daliya

Manoj Daliya

BF

HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)

FIXED ASSETS AS ON 31.03.2019 [FC]

(Annexure 1)

Particulars	Gross		Additions		Deducti on	Total	Rate	Depreciation	WDV (31.03.2019)
	Block(01.04.2018)	1st Half	2nd Half						
Land									
At Varanasi	2,417,510				-	2,417,510	0%	-	2,417,510
Boundary Wall	190,060				-	190,060	0%	-	190,060
At Jorh	339,000				-	339,000	0%	-	339,000
Retaining Wall	28,000				-	28,000	0%	-	28,000
Building									
Dormitory	638,379				-	638,379	10%	63,838	574,541
New toilets	64,309				-	64,309	10%	6,431	57,878
Building	125,174				-	125,174	10%	12,517	112,657
Child Education Development(CED)									
Computer	26,250		133,400		-	179,650	40%	71,860	107,790
Printer	31,143				-	31,143	15%	4,672	26,472
Projector & Projector Screen	78,861				-	78,861	15%	11,829	67,032
Fire extinguisher	2,542				-	2,542	15%	381	2,161
Television and DVD Player	12,861				-	12,861	15%	1,929	10,931
Building Construction (Under Construction)	1,645,868	155,656	544,303		-	2,345,827	0%	-	2,345,827
Child Care (CC)									
Furniture/ Fixtures	212,282		3,690		-	215,972	10%	21,597	194,375
Watertanks	5,521				-	5,521	15%	828	4,693
Washing Machine	10,626				-	10,626	15%	1,594	9,032
New Solar Heater	16,708				-	16,708	15%	2,506	14,202
Welfare/Empowerment of Women Expenses									
Sewing Machine	10,359				-	10,359	15%	1,554	8,805
Vehicle									
Motor cycle	157,755				-	157,755	15%	23,663	134,092
Scorpio	433,388				-	433,388	15%	65,008	368,380
Scooter	39,809				-	39,809	15%	5,971	33,838
Other Assets									
Crockery/ Utensils	41,075				-	41,075	15%	6,161	34,913
Waterpipeline	24,219				-	24,219	15%	3,633	20,586
Musical instrument	905				-	905	15%	136	769
Beddings	9,156				-	9,156	10%	916	8,240
Equipment	18,516				-	18,516	15%	2,777	15,739
Water Tank	10,551				-	10,551	15%	1,583	8,968
VARANASI PROJECT									
Generator	14,969				-	14,969	15%	2,245	12,724
Building(WIP) (Hostel & Training Center)	1,893,714				-	1,893,714	0%	-	1,893,714
	8,499,509	155,656	701,393		-	9,356,558		313,630	9,042,928

FIXED ASSETS AS ON 31.03.2019 [IC]

Particulars	Gross Block(01.04.2018)	Additions		Deducti	Total	Rate	Depreciation	WDV (31.03.2019)
		1st Half	2nd Half					
Furniture/Fixtures	82,179	-	-	-	82,179	10%	8,218	73,961
Computer	3,360	-	-	-	3,360	40%	1,344	2,016
	85,539	-	-	-	85,539		9,562	75,977

Annexed to the Balance Sheet of same date.

Maliya *Benjamin* *RSJ*



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2019**

PARTICULARS	AMOUNT	TOTAL
INCOME		
(As per Receipts & Payments Account)		5,131,663
TOTAL		5,131,663
EXPENDITURE		
Total Revenue Expenditure (As per Receipts & Payments Account)	3,893,876	
Total Capital Expenditure (As per Receipts & Payments Account)	857,049	4,750,925
Surplus (Excess of Income over Expenditure)		380,739
TOTAL		5,131,663

Annexed to the Balance Sheet of even date.

M/S K W Jain & Co.,
Chartered Accountants.


(Sudhir Mendiratta)

Partner

Membership No.# 416066

FRN No.000247C



Date : 20.05.2019

Place : Dehradun







**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Grant Received		By Child Care Expenses	
Express Mission, USA	404,348	(As per Annexure A)	309,722
GMI, USA	33,250		
Promise Child, USA	4,309,173	" Welfare/Empowerment of Women Expenses	
St.Mary, USA	352,307	(As per Annexure B)	130,500
	5,099,078		
" Interest		" Village Development Program Expenses	
S.B. - S.B.I A/c 8470 (FC)	25,019	(As per Annexure C)	284,724
UBI -1738 [IC]	1,244.00		
FDR (Rs. 20,000/- with Edu Dept)	1,593	" Varanasi Project Expenses	
Misc Income	4,730	(As per Annexure D)	125,797
	32,585		
		" Child Education Development Expenses	
		(As per Annexure E)	2,095,007
		" Scholarship Program	
		(As per Annexure F)	162,289.00
		" Administrative Expenses	
		(As per Annexure G)	785,837
TOTAL REVENUE INCOME	5,131,663	TOTAL REVENUE EXPENDITURE	3,893,876
Recvd. From Mr. Manoj Dalia	13,300.00	" Capital Expenditure	
		CED-Building Construction	699,959
" Opening Balances		CED-Computer	153,400
Cash	30,569	Furniture & Fixture	3,690
Imprest-Mr.Ravinder Verma	15,062		857,049
Cash at Bank-SBI A/c	289,431	Closing Balances	
Cash at Bank-UBI	24,169.00	Cash	3,254
Inttt accrued on FDR [Edu. Dep.]	2,750	" Cash at Bank-UBI	41,681
FDR pledged with Edu.dep	20,000	Cash at Bank-SBI A/c No.470	709,743
Staff Advance	15,000	Inttt accrued on FDR [Edu. Dep.]	4,343
	396,981	FDR pledged with Edu.dep	20,000
		Staff Advance	12,000
			791,020
TOTAL	5,541,945	TOTAL	5,541,945

For Himalayan Educational Literacy Project

Certified in terms of our separate report of even date

For M/s K W Jain & Co.,
Chartered Accountants.



(Sudhir Mendiratta)

Partner

Membership No.# 416066

FRN No.000247C

Date : 20.05.2019

Place : Dehra Dun

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**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)**

Child Care Expenses

Annexure A

PARTICULARS	AMOUNT
Nutrition & Hostel Supply	199,078
Staff Salary	80,000
Maintenance & Repair	13,920
Travelling & Food	1,430
Stationery Expenses	240
Medical Expenses	712
Clothing & Bedding	10,852
Fuel for Vehicles	3,490
TOTAL	309,722

Welfare/Empowerment of Women Expenses

Annexure B

PARTICULARS	AMOUNT
Staff Salary	130,500
TOTAL	130,500

Village Development Program Expenses

Annexure C

PARTICULARS	AMOUNT
Staff Salary	242,000
Toilet Project	12,000
Vehicle Fuel & other Expenses	7,050
Rent expenses	4,000
Supplies Expenses	19,674
TOTAL	284,724

Varanasi Project Expenses

Annexure D

PARTICULARS	AMOUNT
Staff Salary	96,000
Child Welfare	12,500
Travel & Food	17,297
TOTAL	125,797

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Child Education Development

Annexure E

PARTICULARS	AMOUNT
Staff Salary	1,195,207
Nutrition Expenses	319,797
Books & Stationary expenses	118,295
Scholarship -children	25,033
Uniform Expenses	65,728
Function & Festival expenses	40,115
Food & Travel expenses	20,152
Teacher Training Expenses	78,198
Repair & Maintenance	
Building Repair & Maintenance	76,844
Computer Repair & Maintenance	2,490
Printing & Stationery	1,606
Fuel Expenses	41,314
Misc Supplies	5,509
Rent Expenses	104,150
Telephone & Internet Expenses	569
TOTAL	2,095,007

Scholarship Program

Annexure E

PARTICULARS	AMOUNT
Tuition Fees	153,900
Nutrition	2,589
Workshop & Conference	4,800
Vehicle Running	1,000
	162,289

Administrative Expenses

Annexure F

PARTICULARS	AMOUNT
Staff Salary	503,388
Staff welfare	21,311
Electricity & Water	10,386
Food & Travel	9,200
Medical Expenses	1,800
Printing & Stationery	627
Travel expenses & Food	4,200
Telephone/Fax/Internet	21,471
Board Meeting Expenses	527
Rent Expenses	96,000
Newspaper & perodicals expenses	2,614
Postage	45
Vehicle Repair & Maintenance	61,252
Bank charges	6,814
Fuel Expenses	4,320
Audit Fee	39,530
Office expense	2,352
TOTAL	785,837

Annexed to the Receipt and Payment of even date.

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HIMALAYAN EDUCATIONAL LITREACY PROJECT SOCIETY
Dreams, Near Penington, Landour Bazar, Mussoorie

NOTES ON ACCOUNTS - Financial Year 2018-19

1. Accounting Policies:

- (a) Accounts have been prepared on historic cost convention based on Cash System of accounting.
- (b) All fundamental accounting assumptions relating to going concern and consistency are followed in financial statements.

2. Fixed Assets:

- (a) Depreciation on Fixed Assets has been charged on Fixed Assets, however the same has been charged to Fixed Assets Capital Fund Account, and not debited to Income & Expenditure Account as revenue expenditure.
- (b) Fixed Asset acquired during the year have been charged to Income & Expenditure account. In the Balance Sheet Fixed Assets have been shown, at cost price, by creating a Fixed Assets Fund, corresponding to the value of Fixed Assets.
- (c) Fixed Assets Register has not been maintained. No physical verification of fixed assets has been conducted during the year.

3. Income of the Trust is eligible for tax exemption under sections 11 and 12 of the Income Tax Act, 1961, and tax liability estimated is NIL.


4. Correctness of Expenses, wherever not supported by proper bills/ receipts, has been certified by the Management.

5. Foreign Inward Remittance Certificates have not been obtained from bank in respect of donations received in Foreign Exchange.

6. The Quarterly reporting in respect of foreign contribution received during 4th quarterly was inadvertently reported as Rs. 10,78,493/-, in place of Rs. 15,20,014/-.

Annexed to the Balance Sheet of even date.

For Himalayan Educational Literacy Project Society

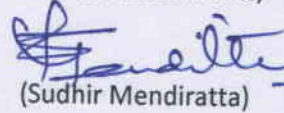


(Authorised Signatory)

Date: 20.05.2019
Place: Dehradun



For M/S. K.W.Jain & Co.,
Chartered Accountants,



(Sudhir Mendiratta)

Partner

Membership # 416066
FRN No # 000247C

