



# ADITYA SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

## AUDIT REPORT

We have examined the Balance Sheet as at 31<sup>st</sup> March 2019, Receipt and Payments Account & Income & Expenditure A/c for the year ended of **Life Education and Development Support**, Behind Old Sadar Thana, Tiril Road Kokar, Ranchi, Jharkhand.

We certify that the Balance Sheet, Receipt and Payments Account & Income & Expenditure A/c are in agreement with the books of account maintained by the Trust.

We report the following observations/comments/discrepancies/inconsistencies; if any;

1. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our Audit.
2. We conducted the 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 any material misstatements. An audit also includes examining on 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 the management as well as evaluating the overall financial statements presentation. We believe that our Audit provides a reasonable basis for our opinion.

### Subject to above -

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of the audit.
- (B) In our opinion, proper books of account have been kept by the Trust so far as appears from our examination of the books.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:
  - (i) in the case of the Balance Sheet, of the State of affairs of the assessee as at 31<sup>st</sup> March 2019 and
  - (ii) In the case of Income & Expenditure A/c, of the Surplus for year ended on that date.
  - (iii) In the case of Receipts & Payment A/c, of the Receipts and Payments for the year ended on that date.

Place: Ranchi

Date: 26/09/19

ADITYA SHAH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
Name: Harender Bharti  
Status: Partner  
Mem. No. 422216  
FRN: 016257C  
Address: Court Road, Ranchi

Life Education and Development Support( LEADS)  
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001  
( GLOBAL ACCOUNT)  
Balance Sheet As at (F.C. & N.F.C) 31st March 2019

CAPITAL & LIABILITIES	Sch.No.	Amount (₹)	Total (₹)
Corpus Fund			11,000.00
<u>General Fund:</u>			
As Per Last Account		9,781,599.84	
Add: Surplus for the Year		10,216.35	9,791,816.19
IOB Loan A/c			168,581.00
Liabilities for Payment	1		4,012,050.00
<b>GRAND TOTAL:</b>			<b>13,983,447.19</b>
<b>ASSETS</b>			
Net Fixed Assets	2		10,195,511.90
Current Asset	3		286,986.00
Loans & Advances			
<u>Closing Balance:</u>	4		3,500,949.29
Cash in Hand		3,033.00	
Cash at Bank:		3,497,916.29	
(In savings account with Indian Overseas Bank, Purulia Road Ranchi, Branch Ranchi.)			
<b>GRAND TOTAL:</b>			<b>13,983,447.19</b>

In terms of our report of even date

Place: Ranchi

Date: 26/09/19



For Aditya Shah & Associates  
Chartered Accountants



(CA Harender Bharti)

Partner

FRN:- 016257C

M.No. 422216

UDIN:- 19422216AAAABJG185 .



Life Education and Development Support( LEADS)  
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001  
( GLOBAL ACCOUNT)  
Income & Expenditure Account of (F.C. & N.F.C) for the Period from  
1st April 2018 to 31st March 2019

INCOME:	Sch. No.	Total (₹)
GRANT IN AID:		
Foreign Contribution:	6	24,684,296.57
GRANT IN AID:	7	7,141,546.48
Non F.C Project		
Other Income	8	1,868,113.00
		33,693,956.05
Grand Total :		33,693,956.05

EXPENDITURE:	Sch. No.	Total (₹)
PROJECT (F.C) :-		
1.OXFAM INDIA PROJECT:	9	1,641,281.48
2.ANDBHERI HILFE BONN PROJECT:	10	683,497.00
3.TRICKLE UP PROJECT:	11	2,818,619.18
4. CARM- DAKSH (CD) PROJECT	12	1,005,254.76
5.INDIA LITERACY PROJECT (ILP) PROJECT:	13	1,339,742.96
6.NATIONAL FOUNDATION FOR INDIA (NFI) PROJECT:	14	1,361,380.36
07. WELTHHUNGERHILFE PROJECT (WHH II):	15	40,686.26
08. BFDW PROJECT:	16	5,602,005.04
09. WELTHHUNGERHILFE PROJECT (WHH I):	17	5,536,276.78
10. LEADS F.C GENERAL ACCOUNT:	18	659,367.70
Sub Total FC Projects		20,688,111.52



Life Education and Development Support( LEADS)  
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001  
Income & Expenditure Account of (F.C. & N.F.C) for the Period from  
1st April 2018 to 31st March 2019

Non FC Projects		
11. MKSP PROJECT:	19	3,564,194.62
12.NRLM MGNREGA -CFT PROJECT:	20	5,726,886.22
13. UNICEF PROJECT:	21	2,539,276.08
14. LEADS GENERAL FUND:	22	762,045.26
Sub Total Non FC Projects		12,592,402.18
Depreciation :	2	403,226.00
Sub Total		33,683,739.70
Surplus for the Year		10,216.35
Grand Total:		33,693,956.05

In terms of our report of even date

Place: Ranchi

Date: 26/09/19



For Aditya Shah & Associates  
Chartered Accountants



(CA Harender Bharti)  
Partner

FRN:- 016257C  
M.No. 422216



Life Education and Development Support( LEADS)  
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001  
( GLOBAL ACCOUNT)  
Receipts and Payments Account of (F.C. & N.F.C)for the Period from  
1st April 2018 to 31st March 2019

RECEIPTS:	Sch. No.	Amount (₹)	Total (₹)
OPENING BALANCE:	5		5,756,992.84
GRANT IN AID:	6		24,684,296.57
Foreign Contribution Received:			
GRANT IN AID:	7		7,164,014.00
Non F.C Project			
Other Receipts :	8		1,555,107.00
<b>GRAND TOTAL :</b>			<b>39,160,410.41</b>

PAYMENTS:		Amount (₹)	Total (₹)
PROJECT (F.C) :-			
<b>1.OXFAM INDIA PROJECT:</b>	9		1,637,332.48
Program Cost:		1,215,978.68	
Personnel Cost :		211,233.00	
Administrative Cost:		210,120.80	
<b>2.ANDHERI HILFE BONN PROJECT:</b>	10		659,526.00
Entitlement Realization of Marginalized Community Through Empowerment			
Program Cost:		355,462.00	
Personnel Cost :		244,000.00	
Administrative Cost:		60,064.00	
<b>3.TRICKLE UP PROJECT:</b>	11		3,046,244.18
Community Engagement For Sustainable Livelihoods and Financial Inclusion of the Ultra poor in Ramgarh and Hazaribag districts in Jharkhand			
Program Cost:		2,049,314.00	
Personnel Cost :		782,418.00	
Administrative Cost:		214,512.18	
<b>4. CARM- DAKSH (CD) PROJECT</b>	12		904,817.76
Strengthening the Beti Bacho Beti Padhao Program for changing gender narratives and norms, and for promoting skills and jobs in non-traditional occupations for girls and young women			
Program cost		613,659.00	
Personnel Cost		228,000.00	
Administrative Cost		63,158.76	
<b>5.INDIA LITERACY PROJECT (ILP) PROJECT:</b>	13		1,392,174.96
Bal Sashaktikaran Abhiyan: Ensuring Nutrition and Education Right of Children			
Program cost		605,554.00	
Personnel Cost		562,800.00	
Administrative Cost		191,820.96	
Infrastructure/Equipment's:		32,000.00	
<b>Balance C/f</b>			<b>7,640,095.38</b>





Life Education and Development Support( Global Account)  
Receipts and Payments Account of (F.C. & N.F.C)for the Period from  
1st April 2018 to 31st March 2019

Balance B/f			7,640,095.38
<b>6.NATIONAL FOUNDATION FOR INDIA (NFI) PROJECT:</b>	14		1,512,736.36
Promoting Inclusive Governance in Jharkhand through Budget Work			
Program Cost:		899,923.00	
Personnel Cost		473,338.00	
Administrative Cost		139,475.36	
<b>07. WELTHHUNGERHILFE PROJECT (WHH II):</b>	15		2,711,724.16
<b>REYADEN Life Centre- Construction of a Residential Primary School for Drop Out Tribal Boys and Girls:</b>			
Administrative Cost		5,286.26	
Infrastructure/Equipment's:		2,706,437.90	
<b>08. BFDW PROJECT:</b>	16		5,835,919.04
Rural Empowerment for Entitlement Realisation (REER)			
Program Cost:		4,875,384.00	
Personnel Cost		558,404.00	
Administrative Cost		402,131.04	
<b>09. WELTHHUNGERHILFE PROJECT (WHH I):</b>			
<b>Initiative for Transparent and Accountable Governance System in Jharkhand</b>	17		5,545,657.78
Program cost		5,020,317.00	
Personnel Cost		343,656.00	
Administrative Cost		181,684.78	
<b>10. LEADS F.C GENERAL ACCOUNT:</b>	18		682,603.70
Program cost		457,030.52	
Administrative Cost		194,316.18	
Capital Cost		31,257.00	
Sub Total F.C Projects			23,928,736.42
Non F.C Projects			
<b>11. MKSP PROJECT:</b>	19		3,463,999.62
Promotion of Women Farmers for Sustainable Development			
Program Cost:		3,373,038.00	
Administrative Cost		90,961.62	
<b>12.NRLM MGNREGA -CFT PROJECT:</b>	20		4,302,635.22
CFT COST			
Program cost		3,939,509.00	
Administrative Cost		363,126.22	
<b>13. UNICEF PROJECT:</b>	21		2,507,609.60
Result / Activity Up Scaling WinS			
Program Cost:		2,371,083.00	
Administrative Cost		136,526.60	
	C/F		10,274,244.44



Life Education and Development Support( Global Account)  
 Receipts and Payments Account of (F.C. & N.F.C)for the Period from  
1st April 2018 to 31st March 2019

	B/F		10,274,244.44
<b>14. LEADS GENERAL FUND:</b>	22		1,456,480.26
Program cost		299,207.00	
Administrative Cost		580,911.26	
Capital Cost		576,362.00	
Sub Total (Non F.C Projects)			11,730,724.70
<b>CLOSING BALANCE:</b>	4	3,500,949.29	3,500,949.29
<b>GRAND TOTAL :</b>			<u>39,160,410.41</u>

In the terms of our report of even date

Place: Ranchi

Date: 26/05/19



For Aditya Shah & Associates  
 Chartered Accountants



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 Partner  
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