



ADITYA SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the Balance Sheet as at 31st March 2020, 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 31st March 2020 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: 14/12/2020

ADITYA SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

Aditya S-P

Name Aditya Shah

Status Partner

Mem. No. 405220

FRN: 016257C

Address: Court Road, Ranchi

UDIN: 20405220AAAAPJ5995



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 2020

CAPITAL & LIABILITIES	Sch.No.	Amount (₹)	Total (₹)
Corpus Fund			11,000.00
General Fund:			
Opening Balance		9,791,816.19	
Add: Surplus for the Year		5,719,134.02	15,510,950.21
Loan from IOB (Vehicle)			65,526.00
Liabilities for Payment	1		1,174,482.72
GRAND TOTAL:			<u>16,761,958.93</u>
ASSETS			
Fixed Assets	2	11,078,171.90	11,078,171.90
Current Asset	3		276,658.72
Loans & Advances			
Sundry Debtors (MOBILE CRECHES)			135,000.00
Closing Balance:	4		5,272,128.31
Restricted Fund (F.C)		2,270,241.85	
Unrestricted Fund (.F.C)		154,653.37	
Restricted Fund (N.F.C)		2,796,160.13	
Unrestricted Fund (N.F.C)		51,072.96	
(In savings account with Indian Overseas Bank, Purulia Road Ranchi,)			
(Donor Wise Fund Balance Details Attached with Schedule)			
GRAND TOTAL:			<u>16,761,958.93</u>

In terms of our report of even date

Place: Ranchi

Date: 14/12/2020



For Aditya Shah & Associates
Chartered Accountants

Aditya S. Shah
(CA Aditya Shah)

Partner

Mem No. 405220

**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,2019 to 31st March,2020**

INCOME:	Sch. No.	Amount (₹)	Total (₹)
GRANT IN AID:	6		
FC PROJECTS			26,496,084.48
NON F.C PROJECT			10,508,625.24
OTHER RECEIPTS:			3,579,729.12
Grand Total :			40,584,438.84

EXPENDITURE:	Sch. No.	Amount (₹)	Total (₹)
F.C. PROJECTS:			
OXFAM INDIA PROJECT ACCOUNT :	7		1,515,134.64
<u>Reducing Inequality in Education</u>			
Program Cost:		903,729.42	
Personnel Cost :		445,691.00	
Administrative Cost:		165,714.22	
ANDHERI HILFE BONN PROJECT ACCOUNT:	8		
<u>Entitlement Realization of Marginalized Community Through Empowerment</u>			2,093,021.48
Program Cost:		1,337,406.00	
Personnel Cost :		264,450.00	
Administrative Cost:		491,165.48	
TRICKLE UP PROJECT ACCOUNT :	9		744,373.80
<u>Community Engagement For Sustainable Livelihoods and Financial Inclusion of the Ultra poor in Ramgarh and Hazaribag districts in Jharkhand</u>			
Program Cost:		289,660.00	
Personnel Cost :		339,032.00	
Administrative Cost:		115,681.80	
CARM- DAKSH (CD) PROJECT ACCOUNT:	10		937,795.56
<u>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</u>			
Program cost:		537,782.00	
Personnel Cost:		300,000.00	
Administrative Cost:		100,013.56	
INDIA LITERACY PROJECT (ILP) PROJECT ACCOUNT:	11		1,535,584.02
<u>Bal Sashaktikaran Abhiyan: Ensuring Nutrition and Education Right of Children</u>			
Program cost:		1,261,040.00	
Personnel Cost:		161,700.00	
Administrative Cost:		112,844.02	
Balance C/f			6,825,909.50



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,2019 to 31st March,2020

Balance B/f			6,825,909.50
NATIONAL FOUNDATION For INDIA (NFI) PROJECT ACCOUNT:	12		142,390.00
Facilitating Anganwadi Centers for Quality Service Delivery (Education, Health and Nutrition)			
Program Cost:		137,848.00	
Administrative Cost:		4,542.00	
MOBILE CRECHES PROJECT ACCOUNT:	13		123,148.68
Community Mobilisation and Developing Basic Understanding			
Program Cost:		113,507.00	
Administrative Cost:		9,641.68	
CENTER For PEOPLE'S FORESTRY (CPF) PROJECT ACCOUNT:	14		257,070.72
Model Projects for Adivasi Communities to Maintain their Culture and Prepare for the Future			
Program Cost:		109,219.00	
Personnel Cost:		126,000.00	
Administrative Cost:		21,851.72	
BFDW PROJECT ACCOUNT:	15		7,853,101.92
Rural Empowerment for Entitlement Realisation (REER)			
Program Cost:		6,508,519.00	
Administrative Cost:		1,344,582.92	
EUROPEAN UNION PROJECT ACCOUNT:	16		10,520,554.70
Rural Access to Clean Energy (RACE)			
Program Cost:		8,096,074.00	
Administrative Cost:		2,424,480.70	
LEADS F.C GENERAL ACCOUNT:	19		40,394.46
Program cost:		27,289.00	
Administrative Cost:		13,105.46	
Sub Total(F.C)			25,762,569.98
N.F.C PROJECTS:			
MKSP PROJECT ACCOUNT:	20		2,678,918.92
Promotion of Women Farmers for Sustainable Development			
Program Cost:		2,609,062.00	
Administrative Cost		69,856.92	
C/f			2,678,918.92



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,2019 to 31st March,2020

<u>B/f</u>			26,78,918.92
NRLM MGNREGA -CFT PROJECT ACCOUNT:	21		10,94,870.16
CFT COST			
Program cost:		9,85,372.00	
Administrative Cost:		<u>1,09,498.16</u>	
UNICEF PROJECT ACCOUNT :	22		26,84,606.44
<u>Driving Sanitation through WASH in Schools / Anganwadi Interventions- Ramgarh and Lohardaga- 400 schools</u>			
Program cost:		26,02,558.00	
Administrative Cost:		<u>82,048.44</u>	
LEADS GENERAL FUND ACCOUNT :	23		20,87,224.32
Program cost:		18,39,754.00	
Administrative Cost:		<u>2,47,470.32</u>	
Sub Total(N.F.C)			<u>85,45,619.84</u>
Depreciation			5,57,115.00
Sub Total (F.C+ N.F.C)			3,48,65,304.82
Surplus for the Year			57,19,134.02
GRAND TOTAL :			<u><u>4,05,84,438.84</u></u>

In the terms of our report of even date

Place: Ranchi

Date: 14/12/2020



For Aditya Shah & Associates
Chartered Accountants

A. Aditya Shah
(CA Aditya Shah)

Partner

Mem No. 405220

Life Education and Development Support(LEADS)
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001
(GLOBAL ACCOUNT)
Receipts and Payments Account of F.C.for the Period from
1st April,2019 to 31st March,2020

RECEIPTS:	Sch.	Amount (₹)	Total (₹)
OPENING BALANCE:	5		3,500,949.29
GRANT IN AID	6		
FC PROJECTS:			26,294,614.48
NON F.C PROJECT:			10,508,625.24
OTHER RECEIPTS:			3,000,120.12
GRAND TOTAL :			43,304,309.13

PAYMENTS:		Amount (₹)	Total (₹)
F.C. PROJECTS:			
OXFAM INDIA PROJECT ACCOUNT :	7		1,513,568.64
<u>Reducing Inequality in Education</u>			
Program Cost:		894,603.42	
Personnel Cost :		445,691.00	
Administrative Cost:		173,274.22	
ANDHERI HILFE BONN PROJECT ACCOUNT:	8		2,063,557.48
<u>Entitlement Realization of Marginalized Community Through Empowerment</u>			
Program Cost:		1,337,406.00	
Personnel Cost :		264,450.00	
Administrative Cost:		461,701.48	
TRICKLE UP PROJECT ACCOUNT :	9		745,384.80
<u>Community Engagement For Sustainable Livelihoods and Financial Inclusion of the Ultra poor in Ramgarh and Hazaribag districts in Jharkhand</u>			
Program Cost:		289,660.00	
Personnel Cost :		340,043.00	
Administrative Cost:		115,681.80	
CARM- DAKSH (CD) PROJECT ACCOUNT:	10		1,004,440.56
<u>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</u>			
Program cost:		513,782.00	
Personnel Cost:		400,437.00	
Administrative Cost:		90,221.56	
INDIA LITERACY PROJECT (ILP) PROJECT ACCOUNT:	11		1,456,052.02
<u>Bal Sashaktikaran Abhiyan: Ensuring Nutrition and Education Right of Children</u>			
Program Cost:		1,190,670.00	
Personnel Cost:		161,700.00	
Administrative Cost:		103,682.02	
C/F			6,783,003.50



Life Education and Development Support(LEADS)
Behind Old Sadar Thana, Tiril Road, Kokar, Ranchi-834001
(GLOBAL ACCOUNT)
Receipts and Payments Account of for the Period from
1st April,2019 to 31st March,2020

Balance B/f			6,783,003.50
<u>NATIONAL FOUNDATION For INDIA (NFI) PROJECT ACCOUNT:</u>	12		120,846.00
<u>Facilitating Anganwadi Centers for Quality Service Delivery (Education, Health and Nutrition)</u>			
Program Cost:		116,304.00	
Administrative Cost:		4,542.00	
<u>MOBILE CRECHES PROJECT ACCOUNT:</u>			
<u>Community Mobilisation and Developing Basic Understanding</u>	13		121,843.68
Program Cost:		112,202.00	
Administrative Cost:		9,641.68	
<u>CENTER For PEOPLE'S FORESTRY (CPF) PROJECT ACCOUNT:</u>	14		256,932.72
<u>Model Projects for Adivasi Communities to Maintain their Culture and Prepare for the Future</u>			
Program Cost:		109,081.00	
Personnel Cost		126,000.00	
Administrative Cost		21,851.72	
<u>BFDW PROJECT ACCOUNT:</u>	15		7,915,003.92
<u>Rural Empowerment for Entitlement Realisation (REER)</u>			
Program Cost:		6,561,579.00	
Administrative Cost		1,353,424.92	
<u>EUROPEAN UNION PROJECTACCOUNT:</u>	16		11,792,763.70
<u>Rural Access to Clean Energy (RACE)</u>			
Program Cost:		8,060,163.00	
Administrative Cost		2,415,987.70	
Infrastructure/Equipment's:		1,316,613.00	
<u>NATIONAL FOUNDATION For INDIA (NFI) PROJECT ACCOUNT:</u>	17		462.00
<u>Program Cost:</u>			
<u>Promoting Inclusive Governance in Jharkhand through Budget Work</u>			
Program Cost:		462.00	
<u>Welthungerhilfe(WHH) PROJECT ACCOUNT:</u>	18		35,400.00
<u>REYADEN Life Centre- Construction of a Residential Primary School for Drop Out Tribal Boys and Girls:</u>			
Administrative Cost		35,400.00	
<u>LEADS F.C GENERAL ACCOUNT:</u>	19		68,605.46
Program cost		27,289.00	
Infrastructure/Equipment's:		30,000.00	
Administrative Cost		11,316.46	
Sub Total F.C Projects			27,094,860.98



Life Education and Development Support(LEADS)
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(GLOBAL ACCOUNT)
Receipts and Payments Account of for the Period from
1st April, 2019 to 31st March, 2020

N.F.C PROJECTS:			
MKSP PROJECT ACCOUNT:	20		2,593,268.20
Promotion of Women Farmers for Sustainable Development			
Program Cost:		2,483,411.28	
Administrative Cost		109,856.92	
NRLM MGNREGA -CFT PROJECT ACCOUNT:	21		3,009,853.88
CFT COST			
Program cost		2,900,355.72	
Administrative Cost		109,498.16	
UNICEF PROJECT ACCOUNT :	22		2,756,606.44
Driving Sanitation through WASH in Schools / Anganwadi Interventions- Ramgarh and Lohardaga- 400 schools			
Program cost		2,674,558.00	
Administrative Cost		82,048.44	
LEADS GENERAL FUND ACCOUNT :	23		2,577,591.32
Program cost		1,880,658.00	
Administrative Cost		421,127.32	
Capital Cost		275,806.00	
Sub Total N.F.C Projects			10,937,319.84
Sub Total F.C +N.F.C Projects			38,032,180.82
CLOSING BALANCE:	4		5,272,128.31
F.C Restricted Fund		2,270,241.85	
N.F.C Restricted Fund		2,796,160.13	
F.C. Unrestricted Fund		154,653.37	
N.F.C. Unrestricted Fund		51,072.96	
GRAND TOTAL :			43,304,309.13

In the terms of our report of even date

Place: Ranchi

Date: 14/12/2020



For Aditya Shah & Associates
Chartered Accountants

Aditya Shah
(CA Aditya Shah)

Partner

Mem No. 405220