



B.R SOBTI & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LEH NUTRITION PROJECT

Report on Financial Statements

We have audited the attached Consolidated Balance Sheet of **LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)** as on 31-03-2020, together with the annexed consolidated Income and Expenditure Account for the year ended on that date and also the consolidated Receipts and Payments Account for the period from 01-04-2019 to 31-03-2020. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Generally Accepted Accounting Practices in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to organization's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of the accounting estimates made by the organization's governing board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a



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CHARTERED ACCOUNTANTS

basis for our audit opinion.

Opinion


In our opinion and to the best of our information and according to the explanation given to us, the financial statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principle generally accepted in India.

- a) In the case of Balance Sheet of the state of affairs of the organization as at 31st March, 2020.
- b) In the case of Income and Expenditure Account and Receipts and Payments Account, of the surplus, and Receipts and Payments for the year ended on 31st March, 2020 respectively.

Other Matters

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and have found them to be satisfactory.
- b) In our opinion proper books of accounts have been kept by the organization so far as appears from our examination of the books of accounts.
- c) The balance sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

FOR B. R. SOBTI & CO
CHARTERED ACCOUNTANTS


CA. Manav Kumar
Partner
Membership No: - 532648
Place: - Jammu
Dated: - July 15th, 2020

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

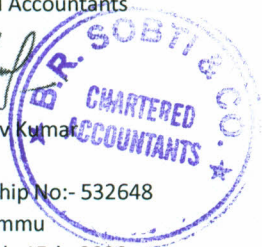
CONSOLIDATED BALANCE SHEET AS ON 31-03-2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Project Fund Account		Fixed Assets	
Opening Balance	48,19,975	Schedule-10	11,38,762
Add:-			
Surplus carried from Income and Expenditure Account	<u>13,33,348</u>	Current Assets, Loan & Advances	
		Closing Balance Schedule-6	55,95,343
Current Liabilities		Advances (Schedule-5)	3,177
Schedule-5	5,83,959		
	<u><u>67,37,282</u></u>		<u><u>67,37,282</u></u>

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Manav Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- July 15th, 2020



(Executive Director)


LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
for the year ended on 31-03-2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
FCRA Account (Schedule-3)	1,80,42,255	FCRA contribution	1,83,37,143
L N P Local Raising Fund (Schedule-4)	1,83,869	Sale of Vegetable/Potato Seed	6,45,450
L N P Local Account (Bank Charges)	<u>266</u>	1,82,26,390 Local Raising Fund Donation	46,100
		Auction of Timber items	29,400
Depreciation	1,80,832	UNICEF Child Protection	6,36,546
		Intt income	26,668
Surplus carried to Balance Sheet	13,33,348	Creditor W/off	19,263
	<u>1,97,40,570</u>		<u>1,97,40,570</u>

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants


CA. Manav Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- July 15th, 2020

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(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

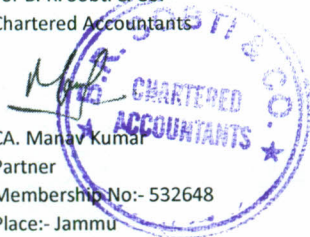
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
for the period from 01-04-2019 to 31-03-2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Recurring Payments	
Schedule-1	39,82,871	FCRA Account (Schedule-3)	1,80,42,255
		L N P Local Raising Fund (Schedule-4)	1,83,869
Receipts		L N P Local Account (Bank Charges)	266
Schedule-2	1,97,21,307		1,82,26,390
Decrease in Debtors		Non Recurring Payments	
Opening Balance	3,177		
Closing Balance (Sch-5)	3,177	Schedule-7	45,000
Increase in Creditors			
Opening Balance	4,40,667		
Closing Balance (Sch-5)	6,03,222	1,62,555	
		Closing Balance	
		Schedule-6	55,95,343
	2,38,66,733		2,38,66,733

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Manav Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- July 15th, 2020



(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-1

CONSOLIDATED OPENING BALANCES AS ON 01-04-2019

Sr. No	Particular	Cash	Bank	Total
1	FCRA Account	49	39,30,255	39,30,304
2	L N P Local Account	4	3,674	3,678
3	LNP Local Raising Fund	594	48,295	48,889
		647	39,82,224	39,82,871


(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-2

CONSOLIDATED RECEIPTS AS ON 31-03-2020

<u>Sr No</u>	<u>Particular</u>	<u>Amount</u>
1	FCRA contribution	1,83,37,143
2	Sale of Vegetable/Potato Seed	6,45,450
	Local Raising Fund Donation	46,100
	Auction of Timber items	29,400
3	UNICEF Child Protection	6,36,546
4	Intt income	26,668
		<u>1,97,21,307</u>


(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2019-20

<u>Sr. No</u>	<u>Particular</u>	<u>Amount</u>
1	BPRM/TTF/Wash Programme (Annexure-1)	21,42,413
2	BPRM/TVHA/WASH Programme (Annexure - II)	1,27,13,357
3	RBS Supporting Enterprises in Rural Ladakh (Annexure -III)	31,59,777
4	Overhead Expenses	26,708
		<u>1,80,42,255</u>



LEH NUTRITION PROJECT, LEH (LADAKH)
(LOCAL RAISING FUND ACCOUNT)

Schedule-4

Expenditure during the year 2019-20

Sr No	Particular	Amount
1	Salary and Honorarium	1,00,300
2	Audit Fee	49,500
3	Office Maintenance	18,331
4	Staff PF Submission Fee	14,543
5	Refreshment	1,072
6	Postal Expenses	123
		<u>1,83,869</u>



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-5

CONSOLIDATED ADVANCES AS ON 31-03-2020

Sr. No	Particular	Amount	
<u>Receivable</u>			
1	Sonam Dolma RP, Leh	3,000	
2	Tsering Phunchok	177	3,177
<u>Payables</u>			
1	Anwar Begum APC BF/CDK/FS-RBS:	72,072	
2	Chotak Gyatso, Manager, UNICEF/APC-RBS-SEIRL	27,643	
3	Employees Provident Fund Organisation:	22,366	
4	Eshay Paljore PO PSH GERES/ED, LNP:	1,34,788	
5	Ghulam Nabi Sheikh	31,893	
6	Jigmet Chosket, PRM WASH	25,095	
7	Karma Tsetar, Field Supervisor/BPRM-WASH	25,095	
8	Mr. GM Sheikh, Leh:	52,200	
9	MS E-Solutions Srinagar	6,814	
10	Nazir Ahmed Sheikh	34,143	
11	Sonam Dolma General Store:	19,855	
12	Stanzin Motup/BPRM/WASH	25,233	
13	Tashi Lamo, OA, Admin, LNP, Leh:	19,095	
14	Tax Deduction Acctt. No:AMRL10730G	5,800	
15	Tsering Angchok Stumpa	18,376	
16	Tsering Tundup/PC/RBS/SEIRA	61,174	
17	Ms Abdul Hameed Hardware	1,250	
18	M/s HAQ Centre for Child Right	51	
19	Phunchok Dolma FO CP	3	
20	Loan from Tashi Lamo	1,013	5,83,959


(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-06

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2020

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>TOTAL</u>
1	FCRA Account	130	47,61,704	47,61,834
2	L N P Local Account	4	2,27,589	2,27,593
3	LNP Local Raising Fund	56,030	5,49,886	6,05,916
		<u>56,164</u>	<u>55,39,179</u>	<u>55,95,343</u>


(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-7

CONSOLIDATED FIXED ASSETS AS ON 31-03-2020

Sr. No	Particular	WDV as on 01-04-2019	Addition	Balance	Depreciation	Net Block	Rate of Depreciation
1	Land	42,816	-	42,816	-	42,816	-
2	LNP Building	2,69,752	-	2,69,752	13,488	2,56,264	5%
3	Computer and its accessories	43,596	45,000	88,596	35,438	53,158	40%
4	Furniture Fixture and Furnishing	83,164	-	83,164	8,316	74,848	10%
6	Tata Sumo JK10-1926	25,215	-	25,215	3,782	21,433	15%
7	Swaraj Mazda Mini Bus	48,129	-	48,129	7,219	40,910	15%
9	Vehicle ECHO	1,09,054	-	1,09,054	16,358	92,696	15%
10	Gas stove and Bukhari	32,485	-	32,485	3,249	29,236	10%
11	Library Books	986	-	986	99	887	10%
13	Colour TV, Inverter and Camera	54,353	-	54,353	8,153	46,200	15%
14	Generator	4,705	-	4,705	706	3,999	15%
15	Kitchen Equipment	555	-	555	56	499	10%
16	Vehicle Bolero Camper	4,87,014	-	4,87,014	73,052	4,13,962	15%
17	Printer & Router	7,124	-	7,124	1,069	6,055	15%
18	Power Point Projector	43,244	-	43,244	6,487	36,757	15%
19	GPS Device	22,402	-	22,402	3,360	19,042	15%
		12,74,594	45,000	13,19,594	1,80,832	11,38,762	


(Executive Director)

