



# **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 31-03-2021, 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 01-04-2020 to 31-03-2021. 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 judgment, 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 basis for our audit opinion.



# B.R SOBTI & CO.

## CHARTERED ACCOUNTANTS

### 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 31<sup>st</sup> March, 2021.
- b) In the case of Income and Expenditure Account and Receipts and Payments Account, of the Deficit, and Receipts and Payments for the year ended on 31<sup>st</sup> March, 2021 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 2<sup>nd</sup>, 2021

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED BALANCE SHEET AS ON 31-03-2021

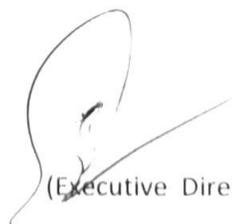
<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>Project Fund Account</u>		<u>Fixed Assets</u>	
Opening Balance	61,53,323	Schedule-7	10,09,674
<b>Less:-</b>			
Deficit carried from Income and Expenditure Account	<u>30,31,806</u>		
	31,21,517	<u>Current Assets, Loan &amp; Advances</u>	
		Closing Balance Schedule-6	26,62,087
<u>Current Liabilities</u>		Advances (Schedule-5)	5
Schedule-5	5,50,249		
	<u><u>36,71,766</u></u>		<u><u>36,71,766</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 2nd, 2021

  
(Executive Director)



**LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)**

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT**  
**for the period from 01-04-2020 to 31-03-2021**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
<b><u>Opening Balance</u></b>		<b><u>Recurring Payments</u></b>	
Schedule-1	55,95,343	FCRA Account (Schedule-3)	1,53,38,990
		L N P Local Raising Fund (Schedule-4)	3,99,845
			1,57,38,835
<b><u>Receipts</u></b>		<b><u>L N P Local Account</u></b>	
Schedule-2	1,68,01,202	Const of CRO Office	39,26,434
		Local Expenses (Other Expenses)	14,541
		Bank Charges	590
			39,41,565
<b><u>Decrease in Debtors</u></b>		<b><u>Non Recurring Payments</u></b>	
Opening Balance	3,177	Schedule-7	63,520
Closing Balance (Sch-5)	<u>5</u>		
	3,172		
		<b><u>Decrease in Creditors</u></b>	
Auction of Old Bus	40,000	Opening Balance	5,83,959
		Closing Balance (Sch-5)	5,50,249
			33,710
		<b><u>Closing Balance</u></b>	
		Schedule-6	26,62,087
	<b><u>2,24,39,717</u></b>		<b><u>2,24,39,717</u></b>

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 2nd, 2021

  
EXECUTIVE DIRECTOR  
(Executive Director)  
Leh Nutrition Project

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**LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)**

Schedule-1

**CONSOLIDATED OPENING BALANCES AS ON 01-04-2020**

<b>Sr. No</b>	<b>Particular</b>	<b>Cash</b>	<b>Bank</b>	<b>Total</b>
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
		<b>56,164</b>	<b>55,39,179</b>	<b>55,95,343</b>

  
(Executive Director)



**LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)**

Schedule-2

**CONSOLIDATED RECEIPTS AS ON 31-03-2021**

<u>Sr No</u>	<u>Particular</u>	<u>Amount</u>
1	FCRA contribution	1,25,35,623
2	Donation Income	24,300
3	Auction of Timber items	19,300
4	From Tibetan Administration Welfare Society through CRO Office For Const & Maint of CRO Office	41,46,572
4	General Donation	47,250
5	Interest Income	28,157
		<u>1,68,01,202</u>

  
**EXECUTIVE DIRECTOR**  
(Executive Director)  
Leh Nutrition Project



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

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2020-21

<u>Sr. No</u>	<u>Particular</u>	<u>Amount</u>
1	BPRM/TTF/Wash Programme (Annexure-1)	11,57,901
2	BPRM/TVHA/WASH Programme (Annexure - II)	<u>80,15,525</u>
3	TTF WASH Programme (Annexure - III)	8,61,061
4	RBS Supporting Enterprises in Rurak Ladakh (Annexure -IV)	53,04,438
5	Bank Charges	65
		<u><u>1,53,38,990</u></u>



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

Schedule-4

**Expenditure during the year 2020-21**

Sr No	Particular	Amount
1	Salary and Honorarium	2,56,308
2	Audit Fee	4,130
3	Notary Fees	370
4	TDS Upload Fee	1,180
5	Bank Charges	30
6	Donations (LG Relief Fund for Covid 19)	1,10,000
7	Travel	16,200
8	Running Cost	11,627
		3,99,845

  
**EXECUTIVE DIRECTOR**  
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**LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)**

Schedule-5

**CONSOLIDATED ADVANCES AS ON 31-03-2021**

<b>Sr. No</b>	<b>Particular</b>	<b>Amount</b>
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**Receivable**

1	Eshay Paljore PO PSH GERES/ED, LNP:	5
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**Payables**

1	Employees Provident Fund Organisation:	18,670	
2	Morup Namgail	40,500	
3	M/s Mohd Sharif	2,56,133	
4	Sonam Stobgais	40,500	
5	Tax Deduction Acctt. No:AMRL10730G	1,31,622	
6	Tsetan Angchuk, Film Maker	40,500	
7	Eshay Paljor,ED	21,311	
8	Loan from Tashi Lamo	1,013	5,50,249

  
(Executive Director)  
Nutrition Project



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-06

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2021

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>TOTAL</u>
1	FCRA Account	5,246	19,22,979	19,28,225
2	L N P Local Account	13,204	4,84,021	4,97,225
3	LNP Local Raising Fund	30	2,36,607	2,36,637
		<b>18,480</b>	<b>26,43,607</b>	<b>26,62,087</b>

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

Schedule-7

CONSOLIDATED FIXED ASSETS AS ON 31-03-2021

Sr. No	Particular	WDV as on 01-04-2020	Addition 1st Half	Addition 2nd half	Sale	Balance	Depreciation	Net Block	Rate of Depreciation
1	Land	42,816		-	-	42,816	-	42,816	-
2	LNP Building	2,56,264		-	-	2,56,264	12,813	2,43,451	5%
3	Computer and its accessories	53,158		47,000	-	1,00,158	30,664	69,494	40%
4	Furniture Fixture and Furnishing	74,848	16,520	-	-	91,368	9,137	82,231	10%
6	Tata Sumo JK10-1926	21,433		-	-	21,433	3,215	18,218	15%
7	Swaraj Mazda Mini Bus	40,910		-	40,000	910	-	-	15%
9	Vehicle ECHO	92,696		-	-	92,696	13,904	78,792	15%
10	Gas stove and Bukhari	29,236		-	-	29,236	2,924	26,312	10%
11	Library Books	887		-	-	887	89	798	10%
13	Colour TV, Inverter and Camera	46,200		-	-	46,200	6,930	39,270	15%
14	Generator	3,999		-	-	3,999	600	3,399	15%
15	Kitchen Equipment	499		-	-	499	50	449	10%
16	Vehicle Bolero Camper	4,13,962		-	-	4,13,962	62,094	3,51,868	15%
17	Printer & Router	6,055		-	-	6,055	908	5,147	15%
18	Power Point Projector	36,757		-	-	36,757	5,514	31,243	15%
19	GPS Device	19,042		-	-	19,042	2,856	16,186	15%
		<b>11,38,762</b>	<b>16,520</b>	<b>47,000</b>	<b>40,000</b>	<b>11,62,282</b>	<b>1,51,698</b>	<b>10,09,674</b>	

  
 (Executive Director)

