



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 31-03-2022, 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 01-04-2021 to 31-03-2022. 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.

HEAD OFFICE:-SDP SABHA BUILDING HAZURI BAGH, SRINAGAR 190009; (O) 2456683 (R) 2489209
BRANCH OFFICE (1) 258 PATEL NAGAR OPP SHAKTI NAGAR PULLEY AKHNOOR ROAD JAMMU - 180002
BRANCH OFFICE (2) 1037, SECTOR 18-C CHANDIGARH - 160018 (O) 4651052
BRANCH OFFICE (3):-MAIN BAZAR, LEH 194101 (LADAKH) (O) 01982-252178
BRANCH OFFICE (4):- 1st FLOOR KHAN COMPLEX OPPSITE SBI KARGIL -194103 (O) 01985-232323

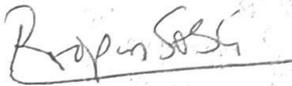
LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
for the period from 01-04-2021 to 31-03-2022

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance</u>		<u>Recurring Payments</u>	
Schedule-1	2,662,087	FCRA Account (Schedule-3)	8,517,311
		L N P Local Raising Fund (Sch-4)	<u>842,696</u>
			9,360,007
<u>Receipts</u>		<u>L N P Local Account</u>	
Schedule-2	17,497,510	Const of CRO Office	298,978
		Running Cost	<u>32,383</u>
			331,361
<u>Decrease in Debtors</u>		<u>Non Recurring Payments</u>	
Opening Balance	5	Schedule-7	
Closing Balance	<u>-</u>		62,000
		<u>Decrease in Creditors</u>	
Sale of Fixed Assets	70,500	Opening Balance	550,249
		Closing Balance (Sch-5)	<u>318,870</u>
			231,379
		<u>Closing Balance</u>	
		Schedule-6	10,245,355
	<u>20,230,102</u>		<u>20,230,102</u>

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants



CA. Ropun Sobti
Partner
Membership No:- 094273
Place:- Leh

Dated:- September 12th, 2022


(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-1

CONSOLIDATED OPENING BALANCES AS ON 01-04-2021

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>Total</u>
1	FCRA Account	5,246	1,922,979	1,928,225
2	L N P Local Account	13,204	484,021	497,225
3	LNP Local Raising Fund	30	236,607	236,637
		18,480	2,643,607	2,662,087

(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-2

CONSOLIDATED RECEIPTS AS ON 31-03-2022

Sr No	Particular	Amount
1	FCRA contribution	7,550,945
2	Field Director SWRC Leh	6,481,988
3	TBFC SWRC Ladakh	2,485,630
4	For Const & Maint of CRO Office	232,068
5	Miscellaneous	4,500
6	Donation Income (Local Raising Fund)	522,000
7	COC Rent	25,000
8	Seed India Activity	15,184
9	Somaya Kala Vidiya Academy	75,400
10	Interest Income	104,795
		<u>17,497,510</u>


(Executive Director)



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

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2021-22

Sr. No	Particular	Amount
1	TTF WASH Programme (Annexure - I)	7,001,057
2	The Besty Gordon Project Expenditure	
	Opne Gym Choglamsar Leh	578,278
	Solar in Nyoma	881,835
		<u>1,460,113</u>
3	SCF/Elrha Artificial Glacier Expenditure	
	a) Staff Executive Director	24,311
	b) Staff / Driver	11,500
	c) Other Indirect Cost / Accountant	17,125
		<u>52,936</u>
4	RBS Supporting Enterprises in Rurak Ladakh	826
5	Office Running Cost	2,379
		<u><u>8,517,311</u></u>


(Executive Director)



LEH NUTRITION PROJECT, LEH (LADAKH)

(LOCAL RAISING FUND ACCOUNT)

Schedule-4

Expenditure during the year 2021-22

Sr No	Particular	Amount
1	Salary and Honorarium	313,997
2	Seed India (Nees Assesment Survey in Leh)	15,184
3	Somaya Kala Vidya (Artisan to Artisan)	
	Administration	24,050
	Mess Accomodation	84,000
	Translator	10,000
	Travel	40,000
		<u>158,050</u>
	Honorarium to Researcher	150,000
4	Relief Expenses	19,568
5	Running Cost	73,880
6	Salary / Honorarium	24,000
7	Salary PC LNP Leh	87,740
8	Bank Charges	277
		<u><u>842,696</u></u>



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

Schedule-5

CONSOLIDATED ADVANCES AS ON 31-03-2022

Sr. No	Particular	Amount
<u>Payables</u>		
1	Employees Provident Fund Organisation:	14,052
2	Adv TDS Deducted	4,500
3	Karma Tsetar Field Supervisor / BPRM Wash	1,000
4	M/s DS International	173,155
5	Stanzin Mutup BPRM WASH	1,000
6	Tsetan Angchuk, Film Maker	40,500
7	Ghulam Nabi Accountant	1,000
8	Padma Angmo Researcher	82,650
9	Tashi Lamo	1,013
		<u>318,870</u>


(Executive Director)




LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-06

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2022

No	Particular	Cash	Bank	TOTAL
1	FCRA Account	7,683	668,963	676,646
2	L N P Local Account	8,567	9,458,398	9,466,965
3	LNP Local Raising Fund	9,027	92,717	101,744
		25,277	10,220,078	10,245,355


(Executive Director)