



# 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 31-03-2023, 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 01-04-2022 to 31-03-2023. 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, 2023.
- 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 31<sup>st</sup> March, 2023 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

*Rohan Sobti*

CA. Rohan Sobti

Partner

Membership No: - 094273

Place: - Leh

Dated: - August 10<sup>th</sup>, 2023

UDIN:- 23094273BGZGIP6448







LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-1

CONSOLIDATED OPENING BALANCES AS ON 01-04-2022

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>Total</u>
1	FCRA Account	7,683	6,68,963	6,76,646
2	L N P Local Account	8,567	94,58,398	94,66,965
3	LNP Local Raising Fund	9,027	92,717	1,01,744
		<u>25,277</u>	<u>1,02,20,078</u>	<u>1,02,45,355</u>

  
(Executive Director)



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

Schedule-2

CONSOLIDATED RECEIPTS AS ON 31-03-2023

Sr No	Particular	Amount
1	FCRA contribution	71,08,042
	Over Head Income	12,000
2	Earns & Young Foundation (EYF)	39,50,000
3	Eicher Group Foundation / REETI	70,000
4	Rotary Hero Award	1,00,000
5	Overhead Income	1,00,411
6	Rental Income	78,000
7	Somaya Kala Vidiya Academy	3,76,450
8	Eicher Group Foundation / REETI	8,00,000
9	Bank Interest	89,139
		<u>1,26,84,042</u>

  
(Executive Director)

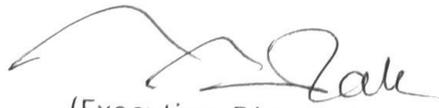


LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2022-23

Sr. No	Particular	Amount
1	TTF WASH Programme	36,26,273
2	TTF WASH Project	17,78,676
3	<b>SCF/Elrha Artificial Glacier Expenditure</b>	20,76,380
4	<b>The Besty Gordon Project Expenditure</b>	
	Opne Gym Choglamsar Leh	75,684
	Solar in Nyoma	20,400
		<u>96,084</u>
5	RBS Suporting Enterprises in Rural Ladakh	1,477
6	Over Head Expenses	4,825
		<u><u>75,83,715</u></u>

  
(Executive Director)



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

Schedule-4

Expenditure during the year 2022-23

Sr No	Particular	Amount
1	Earnest & Yound Foundation (EYF) Perosonal	57,893
2	Consultants	18,000
3	Travel & Logistics Cost	16,551
4	EGF / REETI Expenses	7,846
5	Eicher Group Foundation / REETI {REETI Expenditure (Feasibility Study in Changthag)}	71,019
6	Consultancy	15,000
7	Renovation of CRO Office Choglamsar	20,171
8	Overhead Expenses	5,64,052
9	SWRC / Improving Water Resources Expenses	2,02,000
10	Somaya Kala Vidya (Artisan to Artisan)	
11	Stipend to Trainees	2,18,400
12	Running Cost	9,103
13	Salary / Honorarium	10,000
14	EGF / REETI Expenses	
15	Perosonal	2,36,686
16	Pemanent Structure (Rumtsey)	2,53,200
17	Programme Support Cost	1,49,411
18	Bank Charges	324

1

2

3

4

18,49,656



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

Schedule-5

**CONSOLIDATED ADVANCES AS ON 31-03-2023**

<b>Sr. No</b>	<b>Particular</b>	<b>Amount</b>	
<b><u>Payables</u></b>			
1	Chotak Gyatso, Manager, UNICEF/APC-RBS/ED LNP	6	
2	Employees Provident Fund Organisation:	17,855	
3	Himalaya Cattering Service Leh	37,500	
4	M/s Aditya Traders:	2,580	
5	Ms Nawang Stanzin Timber Sale Depot	1,19,900	
6	MS Serthi Printing Press, Leh	38,000	
7	Nawang Gyltson, Animator:	10,000	
8	Tsering Angchuk Animator:	10,000	2,35,841
9	Chotak Gyatso ED	17,853	
10	Eshey Paljor PC LNP	10,000	
11	Ghulam Nabi Accountant	24,947	
12	Hajira Bano	10,000	
13	Lotus Gyaltsen FC Wall	10,000	
14	TDS	1,800	
15	Tsering Angchuk Driver	7,900	
16	Urgain Chondol	4,000	
17	Tashi Lahmo	1,013	87,513
18	Eshey Paljor PC	2,500	
19	Ghulam Nabi AO	100	
20	TDS Payalbes	5,000	
21	Tsering Angchuk Driver	500	8,100
			3,31,454

  
(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-06

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2023

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>TOTAL</u>
1	FCRA Account	22,234	1,38,013	1,60,247
2	L N P Local Account	70,060	1,30,00,090	1,30,70,150
3	Royal Enfield Eco Tourism Initiative (REETI)		43,347	43,347
		<u>92,294</u>	<u>1,31,81,450</u>	<u>1,32,73,744</u>

  
(Executive Director)

**EXECUTIVE DIRECTOR**  
**Leh Nutrition Project**



## CONSOLIDATED FIXED ASSETS AS ON 31-03-2023

Sr. No	Particular	WDV as on		Addition	Addition	Balance	Depreciation	Net Block	Rate of Depreciation
		01-04-2022	31-03-2023						
1	Land	42,816	-	-	42,816	-	-	42,816	-
2	LNP Building	2,31,279	-	-	2,31,279	11,564	11,564	2,19,715	5%
3	Computer & its accessories	83,960	-	53,000	1,36,960	44,184	44,184	92,776	40%
4	Furniture & Furnishing	56,411	10,600	87,423	1,54,434	11,072	11,072	1,43,362	10%
5									
6	Vehicle ECHO	66,973	-	-	66,973	10,046	10,046	56,927	15%
7	Gas stove and Bukhari	20,275	-	-	20,275	2,028	2,028	18,247	10%
8	Library Books	718	-	-	718	72	72	646	10%
9	Color TV, Inverter & Camera	25,199	-	-	25,199	3,780	3,780	21,419	15%
10	Generator	2,889	-	-	2,889	433	433	2,456	15%
11	Kitchen Equipment	384	-	4,920	5,304	284	284	5,020	10%
12	Vehicle Bolero Camper	2,99,088	-	-	2,99,088	44,863	44,863	2,54,225	15%
13	Printer & Router	4,375	-	12,500	16,875	1,594	1,594	15,281	15%
14	Power Point Projector	26,557	-	-	26,557	3,984	3,984	22,573	15%
15	GPS Device	13,758	-	-	13,758	2,064	2,064	11,694	15%
16	Tools	-	35,000	-	35,000	5,250	5,250	29,750	15%
17	Invertor	-	11,800	-	11,800	1,770	1,770	10,030	15%
18	Fan With Extension Cord	-	-	3,863	3,863	290	290	3,573	15%
		<b>8,74,682</b>	<b>57,400</b>	<b>1,61,706</b>	<b>10,93,788</b>	<b>1,43,278</b>	<b>1,43,278</b>	<b>9,50,510</b>	



(Executive Director)

