CMS ASSOCIATES
CHARTERED ACCOUNTANTS

C 19/15-E-A-37,, FATMAN ROAD, BADSHAH BAGH COLONY,, VARANASI UTTAR PRADESH 221002
Ph. 9415269861, 542-4050295

FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of ASMITA AACTA3608E [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2022

ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

For CMS ASSOCIATES
Chartered Accountants

CMS ASSOCIATES Chartered Accountants

(CHHEDI PRASAD)

Membership No: 079157
Registration No: 0009957C

Place :VARANASI
Date : 19/09/2022
UDIN : 22079157ATENQA4363

ANNEXURE

STATEMENT OF PARTICULARS

I Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	**3013157**
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	**No**
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	**287370**
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	**No**
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	**0**
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	**NA**
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	**No**
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	**No**
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b)(iii), or	**No**
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	**No**

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	**NO**
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	**NO**

MS ASSOCIATES
Chartered Accountants

3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

For CMS ASSOCIATES
Chartered Accountants

CMS ASSOCIATES Chartered Accountants

(CHHEDI PRASAD)

Membership No: 079157
Registration No: 0009957C

Place :VARANASI
Date : 19/09/2022
UDIN : 22079157ATENQA4363

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony,
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

ASMITA

B-5/197, SHIVALA GHAT, VARANASI- 221001

CONSOLIDATED BALANCE SHEET

As at 31st March, 2022

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
CAPITAL FUND		FIXED ASSETS	
Opening Balance	29,08,173.15	Furniture	40,000.00
Add:		Sewing Machine	30,000.00
Excess of Income over Expenditure	2,87,369.94	Computer	26,000.00
	31,95,543.09	Bycycles	23,225.00
		LCD Projector	45,000.00
CAPITAL FUND CHILDLINE PROJECT	4,975.69	Motor Cycles	1,75,283.00
		Camera	11,000.00
SUNDRY CREDITORS		CC TV Camera	31,900.00
Audit Fees Payable	5,900.00	File Cabinet	9,732.00
PFMS Accountant Charges Payable	5,000.00	Invertor & Batteries	26,000.00
R D Printers	7,200.00	Renovation of Sheltor Home	5,19,417.00
		Refrigerator	15,000.00
		FIXED ASSETS CHILDLINE PROJECT	74,956.69
		CURRENT ASSETS	
		Grant Receivable Childline Project	9,97,031.00
		Maju Mathew	10,000.00
		CASH & BANK BALANCE	
		Cash in hand	48,850.96
		Fixed Deposit	10,00,000.00
		Indian Overseas Bank SB A/c.	1,29,644.86
		Union Bank of India	5,578.27
	32,18,618.78		32,18,618.78

We have checked the above Balance Sheet as on 31/03/2022 and Income & Expenditure Account and Receipt & Payment Account for the year ended on same date on the basis of books of account & infomations & explanations provided to us.

for ASMITA

Secretary

for CMS ASSOCIATES
Chartered Accountants

(CHHEDI PRASAD)
Partner

Place: Varanasi
Date: 19-09-2022

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

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CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

for the year ended on 31st March, 2022

	EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)
By	Honororium to Volunteers	2,66,500.00	By	Donation & Subscription	16,33,531.00
"	Employer Contribution PF & ESI	2,29,812.00	"	Bank Interest	28,190.00
"	***Program Related Expenses***		"	FDR Interest	42,375.00
	Non Formal Education & Aid	64,857.50	"	Other Program Contribution	39,200.00
	Skill Development Programme	77,643.00	"	PF ESI Contribution Childline Project	94,392.00
	Medical Camp Expenses	98,581.62	"	Grant for Childline Project	14,62,839.00
	Covid-19 Relief Work	2,15,085.00			
	Charity & Donation	2,71,658.00			
	Widow Mite Prog	32,500.00			
	Public Celebration	31,043.00			
	Health & Nutrition	44,089.00			
	Training & Orientation	14,420.00			
	Other Program related Expenses	7,995.00			
"	***Administrative Expenses***				
	Bank Charges	1,244.81			
	Office Maintenance	36,893.00			
	Postage & Communication	3,317.00			
	Computer Expenses	31,495.00			
	Printing & Stationery	4,477.00			
	Audit Fees Payble	5,900.00			
	Electricity Charges	44,492.00			
	Vehicle Maintenance	16,460.00			
	Miscellaneous Expenses	11,279.65			
	Travel Expenses	33,864.48			
	Water Tax	2,695.00			
"	Expenses Childline Project	14,66,855.00			
"	Excess of Income over Expenditure t/t Capital Fund	2,87,369.94			
		33,00,527.00			33,00,527.00

As per our report on balance sheet attached.

for ASMITA

Secretary

'ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

for CMS ASSOCIATES
Chartered Accountants

(CHHEDI PRASAD)
Partner

CMS Associates Chartered Accountants

Place: Varanasi
Date: 19-09-2022

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Phone -0542-4050295
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ASMITA

B-5/197, SHIVALA GHAT, VARANASI- 221001

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT

for the year ended 31st March, 2022

RECEIPTS	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)
To Opening Balance		By Honororium to Volunteers	2,66,500.00
Cash in hand	56,721.21	" Employer Contribution PF & ESI	2,29,812.00
Indian Overseas Bank SB A/c.	3,33,172.22	" ***Program Related Expenses***	
Union Bank of India	6,941.72	Non Formal Education & Aid	64,857.50
" Donation & Subscription	16,33,531.00	Skill Development Programme	77,643.00
" Bank Interest	28,190.00	Medical Camp Expenses	98,581.62
" FDR Interest	42,375.00	Covid-19 Relief Work	2,15,085.00
" Other Program Contribution	39,200.00	Charity & Donation	2,71,658.00
" PF ESI Contribution Childline Project	94,392.00	Widow Mite Prog	32,500.00
" Grant for Childline Project	10,56,348.00	Public Celebration	31,043.00
" Advance for Expenses	2,45,895.00	Health & Nutrition	44,089.00
		Training & Orientation	14,420.00
		Other Program related Expenses	7,995.00
		" ***Administrative Expenses***	
		Bank Charges	1,244.81
		Office Maintenance	36,893.00
		Postage & Communication	3,317.00
		Computer Expenses	31,495.00
		Printing & Stationery	4,477.00
		Audit Fees Payble	5,900.00
		Electricity Charges	44,492.00
		Vehicle Maintenance	16,460.00
		Miscellaneous Expenses	11,279.65
		Travel Expenses	33,864.48
		Water Tax	2,695.00
		" Swach Bharat Abhiyan	9,070.00
		" Expenses Childline Project	14,54,655.00
		" Maju Mathew	10,000.00
		" CCTV	16,300.00
		" Computer	45,500.00
		" Furniture	25,000.00
		" Advance for Expenses	2,45,865.00
		" Closing Balance	
		Cash in hand	48,850.96
		Indian Overseas Bank SB A/c.	1,29,644.86
		Union Bank of India	5,578.27
	35,36,766.15		35,36,766.15

As per our report on balance sheet attached.

for ASMITA

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

Secretary

for CMS ASSOCIATES
Chartered Accountants

CMS ASSOCIATES Chartered Accountants

(CHHEDI PRASAD)
Partner

Place: Varanasi
Date: 19-09-2022