



**AUDITORS' REPORT**

We have audited the attached Balance Sheet of "KOSHISH CHARITABLE TRUST", PATNA as at 31<sup>st</sup> March, 2024 and also the Receipts and Payments Accounts and Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (i) 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;
- (ii) In our opinion and, proper books of account have been kept by the society so far as appears from our examination of those books;
- (iii) The Balance Sheet and Income & Expenditure dealt with by this report are in agreement with the books of account;
- (iv) In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a. in the case of the Balance Sheet, of the state of affairs of the society as at 31<sup>st</sup> March, 2024; and
  - b. in the case of the Income & Expenditure Account of the Excess of Expenditure over Income of the society for the year ended on that date.

For CSP & ASSOCIATES LLP  
FRN:015849C/C400018  
Chartered Accountants

Place: Patna

Date: 18.09.2024



*Copy to S. Prasad*  
C. S. PRASAD  
Designated Partner  
Membership No. 071330  
DIN: 07661530  
UDIN: 24071330BKEFHZ9335

**KOSHISH CHARITABLE TRUST, PATNA**  
**BALANCE SHEET AS AT 31st MARCH 2024**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
As per last Account	203310.03	(AS Per Schedule-A)	179340.00
Less: Excess of Expenditure over Income	45127.61	<b>CASH &amp; BANK BALANCE</b>	
	248437.64	Cash In Hand	0.00
		In Savings A/c with	
		Indian Bank, Patna A/c 537740138	680715.00
		State Bank of India A/c 40211696985	2418.61
		Indian Bank (A/C 537740183)	1907.00
		Indian Bank (A/C 7525025429)	1280007.00
		State Bank of India A/c 6529277100	10195.26
		ICICI Bank (A/C 1128707)	21337.49
			1996580.36
<b>CURRENT LIABILITIES &amp; PROVISION</b>		<b>LOANS &amp; ADVANCES</b>	
Liability for Expenses (Non-FCRA)	11911.00	Advance to others	156363.00
Unutilised Grant	1958685.72	Tax Deducted at Source	28826.00
		Grant Receivable	0.00
			185189.00
	<u>2361109.36</u>		<u>2361109.36</u>

For CSP & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No 015849C/C400018

*CSP & Associates*  
(C.S. PRASAD)  
Designated Partner  
Membership No.071330  
DIN: 07661530  
UDIN: 24071330BKEFHZ9335

Place : Patna

Date: 18.09.2024



**KOSHISH CHARITABLE TRUST, PATNA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024**

<u>ADMINSTRATIVE EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<b>ADMINSTRATIVE EXPENSES</b>		<b>To Donation for Project Work</b>	
Salary To Helper	6000.00	Donation	6000.00
Office expenses	2918.00	Civil Society	93500.00
Community digital service centre	1500.00	Raza Foundation	355000.00
Office Rent With Electricity	31500.00	Agroforestry	196956.00
Traveling Expenses	9910.00		<u>651456.00</u>
Meeting Expenses	1623.00	<b>To Grant Receipt (Non-FCRA)</b>	
Misc Expenses	15439.66	Azim Premji Foundation	
Bank Charges	832.73	Received during the Year	3400000.00
	<u>69723.39</u>	Less: Grant Utilised For Capital asset	79000.00
		Less : Unutilised Grant	<u>1280007.00</u>
			<u>2040993.00</u>
<b>PROGRAM EXPENSES</b>		<b>To Grant Receipt (FCRA)</b>	
<b>FCRA PROJECT</b>		TDH Project	3190843.72
TDH Project	2433840.00	Less: Grant Utilised For Capital asset	97890.00
Ford Foundation Project Project	5346.00	Less: Grant Unutilised	<u>678678.72</u>
I Probono Programm	818.00		<u>2414275.00</u>
<b>NON FCRA PROJECT</b>		By Interest from Bank	78446.00
Azim Premji Foundation	2096048.00		
Raza Foundation	345969.00		
Agroforestry	165600.00		
Action Aid Association	100000.00		
NFI Programme	165800.00		
Program Expenses	25489.00		
Kosher Climate India Pvt Limited	<u>501783.00</u>	3400689.00	
To Depreciation	68603.00	By Capital Grant Written Back	64119.00
To Excess of Expenditure over Income transferred to General Fund	45127.61		
	<u>6024147.00</u>		<u>6024147.00</u>

For CSP & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No 015849C/C400018

*C. Prasad*

(C.S. PRASAD)  
Designated Partner  
Membership No.071330  
DIN: 07661530  
UDIN: 24071330BKEFHZ9335

Place : Patna

Date: 18.09.2024



**KOSHISH CHARITABLE TRUST, PATNA**  
**RECEIPT & PAYMENT ACCOUNT**  
**FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
<b>By Balance amount carried forward from previous year</b>		<b>By Program &amp; Activity Expenses</b>	
Cash in Hand	0.00	Project expenses	2285984.00
<b>Balance amount lying with</b>		Infrastructure Expenses For Project	147856.00
Indian Bank, Patna A/c 5377401:	8164.00	Ford Foundation Project Expenses	5346.00
State Bank of India A/c 4021169:	3065.89	I Probono Programm	818.00
Indian Bank (A/C 537740183)	1907.00	Azim Premji Foundation	2175048.00
State Bank of India A/c 6529277	6275.26	Raza Foundation	345969.00
ICICI Bank (A/C 1128707)	<u>168815.88</u>	Agroforestry	165600.00
	<u>188228.03</u>	Action Aid Association	100000.00
		NFI Program	165800.00
		Kosher Climate India Pvt Limited	<u>501783.00</u>
			<u>5894204.00</u>
<b>To Donation for Project Work</b>		<b>ADMINISTRATIVE EXPENSES</b>	
Donation	6000.00	Salary To Helper	6000.00
Civil Society	93500.00	Office expenses	2918.00
Raza Foundation	355000.00	Community digital service center	1500.00
Agroforestry	<u>196956.00</u>	Office Rent With Electricity	31500.00
	<u>651456.00</u>	Traveling Expenses	9910.00
<b>To Grant Receipt (Non-FCRA)</b>		Meeting Expenses	1623.00
National Foundation of india	3400000.00	Program Expenses	25489.00
Rajya Shahari Ajivika Mission	504232.00	Misc Expenses	15439.66
Action Aid Association	100000.00	Bank Charges	832.73
	<u>4004232.00</u>		<u>95212.39</u>
<b>To Grant Receipt (FCRA)</b>		<b>Assets Purchased For Project</b>	<b>97890.00</b>
TDH Project	3190843.72	Previous Liabilities Paid	29319.00
	<u>3190843.72</u>		
<b>To Interest from Bank</b>	<b>78446.00</b>	<b>To Cash &amp; Bank Balance</b>	
		Cash in Hand	0.00
		<b>Balance amount lying with</b>	
		Indian Bank, Patna A/c 537740138	680715.00
		State Bank of India A/c 40211696985	2418.61
		Indian Bank (A/C 537740183)	1907.00
		Indian Bank (A/C 7525025429)	1280007.00
		State Bank of India A/c 6529277100	10195.26
		ICICI Bank (A/C 1128707)	<u>21337.49</u>
			<u>1996580.36</u>

8113205.75

8113205.75

For CSP & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No 015849C/C400018

*Copy received*

(C.S. PRASAD)  
Designated Partner  
Membership No. 071330  
DIN: 07661530  
UDIN: 24071330BKEFHZ9335

Place : Patna

Date: 18.09.2024



M/S KOSHISH CHARITABLE TRUST

SCHEDULE - A FIXED ASSETS & DEPRECIATION AS ON 31.03.2024

<u>ASSETS</u>	<u>WDV as on 01/04/2023</u>	<u>Addition</u>	<u>Total</u>	<u>Depreciation</u>	<u>WDV as on 31/03/2024</u>
<b><u>NON FCRA (OWN FUNDS)</u></b>					
Furniture & Fixtures	12336.00	0.00	12336.00	1234.00	11102.00
Computer Accessories	899.00	0.00	899.00	360.00	539.00
Book	140.00	0.00	140.00	56.00	84.00
Office Equipments	10762.00	0.00	10762.00	1076.00	9686.00
Software	314.00	0.00	314.00	126.00	188.00
Battery	10880.00	0.00	10880.00	1632.00	9248.00
<b><u>NON ( GRANT FUNDS)</u></b>					
Furniture & Fixtures	0.00	5000.00	5000.00	250.00	4750.00
Computer Accessories	0.00	4000.00	4000.00	800.00	3200.00
Computer & Software	0.00	70000.00	70000.00	28000.00	42000.00
<b><u>FCRA FUNDS</u></b>					
Furniture & Fixture	21365.00	0.00	21365.00	2137.00	19228.00
Computer & Accessories	21761.00	46200.00	67961.00	27184.00	40777.00
Office Equipment	1748.00	30325.00	32073.00	3916.00	28157.00
Motorcycle	12213.00	0.00	12213.00	1832.00	10381.00
	<b>92418.00</b>	<b>155525.00</b>		<b>247943.00</b>	<b>68603.00</b>
					<b>179340.00</b>



**KOSHISH CHARITABLE TRUST, PATNA**

**DETAIL OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31St MARCH 2024**

NAME OF PROJECT : TDH

PARTICULARS	AMOUNT ( In Rs.)
<b>RECEIPTS</b>	
Grant Received During the Year	3190843.72
Bank Interest	19565.00
<b>TOTAL RECEIPTS</b>	<b>3210408.72</b>
<b>PAYMENTS</b>	
<b>INVESTMENTS</b>	
Infrastructure support to Anganwadis, Drinking water sources	90005.00
Leaf late making machine , Entrepreneunal support,	
protection of kitchen garden	57851.00
Office equipments	97890.00
<b>Operation Cost</b>	
office rent,electricity,AMC & maintenance	108000.00
communication( Telephone & internet, stationary	21643.00
staff travel cost	133614.00
objective-1 children are back to school	506015.00
objective-2 children and youth led advocacy	200645.00
objective-3 Family engaged in mica minning	158070.00
IEC Materials	11073.00
project orientation meeting cost & staff dev cost	28270.00
Audit internal	5000.00
<b>PERSONNEL COST</b>	
Project Director	120000.00
Field programme facilitator	346142.00
Central programme facilitator	360000.00
youth programme facilitator	143000.00
Accountant	108000.00
Driver cum office Assistant	35000.00
<b>TOTAL EXPENDITURE</b>	<b>2530218.00</b>
<b>UNUTILISED GRANT</b>	<b>680190.72</b>

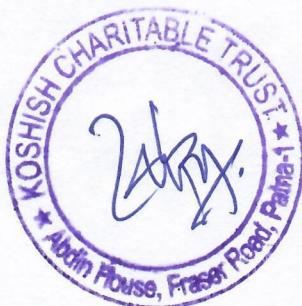


**KOSHISH CHARITABLE TRUST, PATNA**

**DETAIL OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024**

NAME OF PROJECT : AZIM PREMJI FOUNDATION

PARTICULARS	AMOUNT ( In Rs.)
<b><u>RECEIPTS</u></b>	
Grant Received During the Year	3400000.00
Bank Interest	55055.00
<b>TOTAL RECEIPTS</b>	<b>3455055.00</b>
<b><u>PAYMENTS</u></b>	
<b><u>Fixed Cost</u></b>	
Computer	70000.00
Furniture & Fixture	5000.00
Computer Accessories	4000.00
<b><u>Operation Cost</u></b>	
office rent,electricity,AMC & maintenance	180000.00
communication( Telephone & internet, stationary	58868.00
Travel cost	56163.00
Develop Training Modules For Paralegals & Gram	31750.00
Training of Paralegal Volunteer	406934.00
Traing Of Gram Kachahari Officials	115372.00
Awareness Session for Meetings	102461.00
Running Cost of Centres	33000.00
IEC Materials	39500.00
<b><u>PERSONNEL COST</u></b>	
Project Director	160000.00
Project Coordinator	240000.00
Project Co -Coordinator	162000.00
District Cordinator	360000.00
Accountant	150000.00
<b>TOTAL EXPENDITURE</b>	<b>2175048.00</b>
<b>UNUTILISED GRANT</b>	<b>1280007.00</b>



**KOSHISH CHARITABLE TRUST, PATNA**

**DETAIL OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024**

**NAME OF PROJECT : KOSHER CLIMATE IND PRIVATE LIMITED**

PARTICULARS	AMOUNT ( In Rs.)
<b><u>RECEIPTS</u></b>	
Grant Received During the Year	504232
Bank Interest	0.00
<b>TOTAL RECEIPTS</b>	<b>504232</b>
<b><u>Operation Cost</u></b>	
Expense of Distribution Programm	22835.00
Fright & Cartage	28078.00
Meeing Expenses	25200.00
Office Exprnses	9000.00
Survey Work	24670.00
Traing For Data & Project	16000.00
Volunteers Expenses	135000.00
<b><u>PERSONNEL COST</u></b>	
Field Coordinator	115000.00
Project Manager	60000.00
MIS & Data Cordinator	50000.00
Accountant	16000.00
<b>TOTAL EXPENDITURE</b>	<b>501783.00</b>
<b>SURPLUS</b>	<b>2449.00</b>



**KOSHISH CHARITABLE TRUST, PATNA**

**DETAIL OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31St MARCH 2024**

**NAME OF PROJECT : ACTION AID ASSOCIATION (Campaign on Gandhian Ideology)**

PARTICULARS	AMOUNT ( In Rs.)
<b><u>RECEIPTS</u></b>	
Grant Received During the Year	100000.00
<b>TOTAL RECEIPTS</b>	<b>100000.00</b>
 <b><u>Operation Cost</u></b>  Venue for programme Stationary , Banner and photo copy Food and refreshment for participant Hire of vehicle for guest and preparation	 31550.00 20000.00 42057.00 6393.00
 <b>TOTAL EXPENDITURE</b>	 100000.00
 <b>SURPLUS</b>	 0.00

