



**CSP & ASSOCIATES LLP**  
**Chartered Accountants**

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of "KOSHISH CHARITABLE TRUST", PATNA as at 31<sup>st</sup> March, 2022 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, 2022; and
  - b. in the case of the Income & Expenditure Account of the Excess of Income over Expenditure of the society for the year ended on that date.

Place: Patna

Date: 26.08.2022



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

*C. S. Prasad*  
(C. S. PRASAD)  
Designated Partner  
Membership No. 071330  
DIN: 07661530  
UDIN: 22071330APZARS5512



**KOSHISH CHARITABLE TRUST, PATNA**  
**BALANCE SHEET AS AT 31st MARCH 2022**

**LIABILITIES**

**AMOUNT**

**ASSETS**

**AMOUNT**

**GENERAL FUND**

As per last Account 308469.14

Add: Excess of Income over  
Expenditure

345070.64 653539.78

**CAPITAL GRANT**

As per last Account 13087.00  
Received during the Year 45200.00  
Less : Written Back 12011.00

**CURRENT LIABILITIES & PROVISION**

Unutilised Grant 33994.00  
Liability for Expenses (Non-FCRA) 107982.00  
Liability for Expenses (FCRA) 94467.00

936258.78

**FIXED ASSETS**

(AS Per Schedule-A)

**CASH & BANK BALANCE**

Cash In Hand 0.00

In Savings A/c with

State Bank of India (A/c : 7100) 264582.26

Indian Bank (A/c 537740183) 1907.00

ICICI Bank(A/c 1128707) 255315.88

Indian Bank (A/c 537740138) 109087.56 630892.70

**LOANS & ADVANCES**

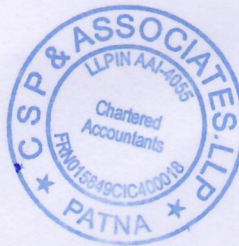
Advance to others 156363.00

Tax Deducted at Source 24000.00

Grant Receivable 44388.08 224751.08

936258.78

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



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DIN: 07661530  
UDIN: 22071330APZARS5512

Place : Patna

Date: 26/08/2022





**KOSHISH CHARITABLE TRUST, PATNA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022**

<u>ADMINISTRATIVE EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Salary	65500.00	By Donation	304170.00
Office Expenses	40240.00	By Grant in Aid for Rajya Shahari Ajivika Mission	564498.00
Computer Expenses	28512.00		
Telephone & Communication	9487.00	<b><u>By Donation for Project Work</u></b>	
Printing and Stationary	6320.00	Covid-19 Relief	854601.00
Traveling Expenses	12655.00	Sharm Bharti	80500.00
Repair & Maintenance	2725.00	Learning Initiative	242587.00
Bank Charges	566.36		1177688.00
Office Rent With Electricity	55269.00	<b><u>By Grant Received</u></b>	
Honorarium to Documentation	33500.00	TDH Project	395393.00
Misc Exp	2335.00	I Probono Programm	1733820.00
Salary to Helper	26550.00	Ford Foundation	2216282.00
	283659.36	Green Grant	502561.00
			4848056.00
<b><u>PROGRAM EXPENSES</u></b>			
<b><u>FCRA PROJECT</u></b>			
T Project	395393.00	By Capital Grant Written Back	12011.00
I Probono Programm	1733820.00		
Ford Foundation	2216282.00		
Green Grant Expenses	502561.00	By Interest from Bank	29803.00
	4848056.00		
<b><u>NON FCRA PROJECT</u></b>			
Rajya Shahari Agivika Mission	614631.00		
Learning Initiative	269378.00		
Shram Bharti Khadi Gram	80500.00		
Community Digital Service	36000.00		
Mashroom Production Exp	36887.00		
Community Kitchen & Rain Basera	41718.00		
Covid-19 Relief Expenses	363960.00		
	1443074.00		
To Depreciation	16366.00		
Excess of Income over Expenditure transferred to General Fund	345070.64		
	<u>6936226.00</u>		<u>6936226.00</u>

Place : Patna

Date: 26/08/2022



For CSP & ASSOCIATES LLP  
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DIN: 07661530  
UDIN: 22071330APZARS5512



**KOSHISH CHARITABLE TRUST, PATNA**  
**RECEIPT & PAYMENT ACCOUNT**  
**FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

**RECEIPTS**

**By Balance amount carried forward from previous year**

Cash in hand	0.00	
Indian Bank, Patna(A/c 537740138)	540911.00	
Indian Bank, Patna(A/c 537740183)	1907.00	
SBI Main ,Patna	76762.26	
ICICI Bank(A/c 1128707)	6386.88	625967.14

**To Donation**

Donation		304170.00
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**Donation for Project Work**

Covid-19 Relief	854601.00	
Sharm Bharti	80500.00	
Learning Initiative	242587.00	1177688.00

**To Grant Receipt**

Rajya Shahri Aajivika Mission	564498.00	
TDH Project	351004.92	
I Probono Programm	1733820.00	
Ford Foundation	2216282.00	4865604.92

**To Interest from Bank**

29803.00

**TO CURRENT LIABILITIES**

Liability for Expenses	0.00
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**PAYMENTS**

**By Program & Activity Expenses**

Rajya Shahari Aajivika Mission	560968.00	
Covid-19 Relif Expenses	363960.00	
Learning Initiative	215059.00	
Shram Bharti Khadi Gram	80500.00	
Mashroom Production Exp	36887.00	
Community Digital Service	36000.00	
Community Kitchen & Rain Basera	41718.00	1335092.00

Global Green Grant Expenses	502561.00	
TDH Project	315393.00	
I Probono Programm	1728474.00	
Ford Foundation	2207161.00	
FCRA Consolidated Expenses	541.36	4754130.36

Telephone & Communication	9487.00	
Office expenses	40240.00	
Salary to Helper	26550.00	
Salary to Staff	65500.00	
Computer Expenses	28512.00	
Printing and Stationary	6320.00	
Office Rent With Electricity	55269.00	
Traveling Expenses	12655.00	
Honorarium to Documentation	33500.00	
Misc Exp	2335.00	
Repair & Maintenance	2725.00	
Bank Charges	25.00	283118.00

**To Cash & Bank Balance**

Cash in Hand	0.00	
Balance amount lying with		
Indian Bank (A/c 537740138)	96369.00	
S.B.I A/C NO - 96985	12718.56	
BMBank(A/c 101600420909)	264582.26	
Indian Bank (A/c 537740183)	1907.00	
ICICI Bank(A/c 1128707)	255315.88	630892.70

7003233.06

7003233.06



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Place : Patna

Date: 26/08/2022



**M/S KOSHISH CHARITABLE TRUST****SCHEDULE - A FIXED ASSETS & DEPRECIATION AS ON 31.03.2022**

<u>ASSETS</u>	<u>WDV as on 01/04/2021</u>	<u>Addition</u>	<u>Total</u>	<u>Depreciation</u>	<u>WDV as on 31/03/2022</u>
<b><u>NON FCRA</u></b>					
Furniture & Fixtures	15230.00	0.00	15230.00	1523.00	13707.00
Computer Accessories	2498.00	0.00	2498.00	999.00	1499.00
Book	390.00	0.00	390.00	156.00	234.00
Office Equipments	13287.00	0.00	13287.00	1329.00	11958.00
Software Purchased	871.00	0.00	871.00	348.00	523.00
<b><u>FCRA</u></b>					
Computer & Accessories	182.00	45200.00	45382.00	9113.00	36269.00
Camera	2420.00	0.00	2420.00	363.00	2057.00
Motorcycle	16903.00	0.00	16903.00	2535.00	14368.00
	<b>51781.00</b>	<b>45200.00</b>	<b>96981.00</b>	<b>16366.00</b>	<b>80615.00</b>

