



CSP & ASSOCIATES LLP
Chartered Accountants

AUDITORS' REPORT

We have audited the attached Balance Sheet of "KOSHISH CHARITABLE TRUST", PATNA as at 31st March, 2023 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 31st March, 2023; 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

C. S. Prasad

Place: Patna

Date: 31.10.2023

(C. S. PRASAD)
Designated Partner
Membership No. 071330
DIN: 07661530
UDIN: 23071330BGTRYJ2596



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

Cs pranad

(C.S. PRASAD)
Designated Partner
Membership No.071330
DIN: 07661530
UDIN: 23071330BGTRYJ2596



Date: 31/10/2023

KOSHISH CHARITABLE TRUST, PATNA
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS

By Balance amount carried forward from previous year

Cash in hand	0.00	
Indian Bank, Patna (A/c_537740138)	96369.00	
State Bank of India A/c No_96985	12718.56	
Indian Bank (A/C 537740183)	1907.00	
State Bank of India (A/c 6529277100)	264582.26	
ICICI Bank (A/C 1128707)	255315.88	630892.70

To Donation for Project Work

Civil Society	127000.00	
Learning Initiative	26791.00	
Agroforestry	114000.00	267791.00

To Grant Receipt (Non-FCRA)

National Foundation of india	263000.00	
Rajya Shahari Ajivika Mission	74021.00	
Action Aid Association	50000.00	
		387021.00

To Grant Receipt (FCRA)

TDH Project	1739603.33	1739603.33
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To Interest from Bank

12623.00

TO CURRENT LIABILITIES

Liability for Expenses	0.00
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PAYMENTS

By Program & Activity Expenses

Rajya Shahari Ajivika Mission	32248.00
National Foundation of india	97200.00
Agroforestry	394328.00
Action Aid Association	50000.00

573776.00

By Program & Activity Expenses

Global Green Grant Expenses	2200.00
TDH Project	1777248.00
I Probono Programm	9224.00
Ford Foundation	14486.00
Namati Justice Prize	32720.00
FCRA Consolidated Expenses	10197.00

1846075.00

Program Expanes	82025.00
Office expenses	1530.00
Salary to Helper	36000.00
Salary to Staff	76000.00
Salary to program Manager	40000.00
Computer Expenses	16100.00
Printing and Stationary	950.00
Office Rent With Electricity	70361.00
Traveling Expenses	3245.00
Traning & Meeting Expenses	4111.00
Misc Exp	19978.00
Bank Charges	0.00

350300.00

Purchase of Fixed Assets	12800.00
Provious Liabilities Paid	66752.00

To Cash & Bank Balance

Cash in Hand	0.00
Balance amount lying with	
Indian Bank, Patna (A/c_537740138)	8164.00
State Bank of India A/c No_96985	3065.89
Indian Bank (A/C 537740183)	1907.00
State Bank of India (A/c 6529277100)	6275.26
ICICI Bank (A/C 1128707)	168815.88

188228.03

3037931.03

3037931.03

For CSP & ASSOCIATES LLP

Chartered Accountants

Firm Registration No 015849C/C400018

(C.S. PRASAD)

Designated Partner

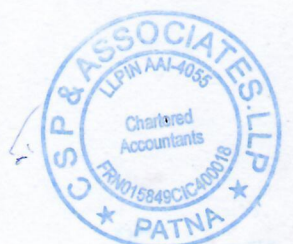
Membership No. 071330

DIN: 07661530

UDIN: 23071330BGTRYJ2596

Place : Patna

Date: 31/10/2023



KOSHISH CHARITABLE TRUST, PATNA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

<u>ADMINISTRATIVE EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>ADMINISTRATIVE EXPENSES</u>		<u>To Grant Received</u>	
Program Expenses	82025.00	National Foundation of india	97200.00
Office Expenses	1530.00	Rajya Shahari Ajivika Mission	74021.00
Salary to Helper	36000.00	Action Aid Association	50000.00
Salary to Staff	76000.00		
Salary to Program Manager	40000.00	<u>"Donation for Project Work</u>	
Computer Expenses	16100.00	Civil Society	127000.00
Printing and Stationary	950.00	Learning Initiative	26791.00
Office Rent With Electricity	70361.00	Agroforestry	114000.00
Traveling Expenses	3245.00		
Traning & Meeting Expenses	4111.00		
Misc Expenses	19978.00	<u>By Grant Received</u>	
	<u>350300.00</u>	TDH Project	1695215.25
<u>PROGRAM EXPENSES</u>			<u>1695215.25</u>
<u>FCRA PROJECT</u>			
TDH Project	1697248.00	Unutilized Grant (Namati Justice Prize)	33994.00
I Probono Programm	3883.00		
Ford Foundation	5360.00	By Capital Grant Written Back	16972.00
Green Grant Expenses	2200.00		
Namati Justice Prize	<u>32720.00</u>	By Interest from Bank	12623.00
	1741411.00		
<u>NON FCRA PROJECT</u>			
Rajya Shahari Ajivika Mission	32248.00		
National Foundation of india	97200.00		
Agroforestry	394328.00		
Action Aid Association	50000.00		
	<u>573776.00</u>		
Administrative Expenses (FCRA)	10197.00		
To Depreciation	22362.00		
Transfer of Expenditure over Income transferred to General Fund	-450229.75		
	<u><u>2247816.25</u></u>		<u><u>2247816.25</u></u>

Place : Patna

Date: 31/10/2023



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(C.S. PRASAD)
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M/S KOSHISH CHARITABLE TRUST**SCHEDULE - A FIXED ASSETS & DEPRECIATION AS ON 31.03.2023**

<u>ASSETS</u>	<u>WDV as on</u> <u>01/04/2022</u>	<u>Addition</u>	<u>Total</u>	<u>Depreciation</u>	<u>WDV as on</u> <u>31/03/2023</u>
<u>NON FCRA</u>					
Furniture & Fixtures	13707.00	0.00	13707.00	1371.00	12336.00
Computer Accessories	1499.00	0.00	1499.00	600.00	899.00
Book	234.00	0.00	234.00	94.00	140.00
Office Equipments	11958.00	0.00	11958.00	1196.00	10762.00
Software Purchased	523.00	0.00	523.00	209.00	314.00
Battery	0.00	12800.00	12800.00	1920.00	10880.00
<u>FCRA</u>					
Computer & Accessories	36269.00	0.00	36269.00	14508.00	21761.00
Camera	2057.00	0.00	2057.00	309.00	1748.00
Motorcycle	14368.00	0.00	14368.00	2155.00	12213.00
	80615.00	12800.00	93415.00	22362.00	71053.00

