



K.W. JAIN & CO.

Chartered Accountants

Address : Pritam Castle, Clock Tower, Dehra Dun, Uttarakhand, INDIA
Telefax : + 91 - 135 - 2653664, Mobile : 7253888821 e-mail : jainalokkumar@yahoo.com

**AUDITOR'S REPORT TO THE MEMBERS OF
HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**

We have audited the attached Balance Sheet of "HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY, DREAMS, NEAR PENINGTON, LANDOUR BAZAR, MUSSOORIE" as at 31st March, 2019 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the members. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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.

Further 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 purposes of our audit;

(ii) In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.

(iii) The Statement of Accounts 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 the explanations given to us, the said accounts gives 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, 2019; and
(b) in the case of the Income & Expenditure Account, of the surplus for the year ended on that date.
(c) in the case of Receipt & Payment Account, of the receipts and payments made for the year ended on 31st March, 2019.

Partner
Membership # 416066
FRN # 000247C



For M/s K.W. Jain & Co.
Chartered Accountants,
(Sudhir Mendiratta)
Partner

Date : 20.05.2019
Place : Dehra Dun



K.W. JAIN & CO.

Chartered Accountants

Address : Pritam Castle, Clock Tower, Dehra Dun, Uttarakhand, INDIA
Telefax : + 91 - 135 - 2653664, Mobile : 7253888821 e-mail : jainlokumar@yahoo.com

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 HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
AAAAH1465M [name and PAN of the trust or institution] as at 31/03/2019 and the income and expenditure
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 31/03/2019
- ii. in the case of the income and expenditure, of the surplus of its accounting year ending on 31/03/2019
- iii. in the case of the receipt and payment, of the receipts and payment for the year ending on 31/03/2019

The prescribed particulars are annexed hereto.



For K W JAIN AND COMPANY
Chartered Accountants
(SUDHIR MENDIRATTA)
PARTNER
Membership No: 416066
Registration No: 000247c

Place : DEHRADUN
Date : 20/05/2019



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
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.	As per annexure "A"

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

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	4750925
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 Finally 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.	380739
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

Application of income for charitable or religious purposes.

**ANNEXURE
STATEMENT OF PARTICULARS**



Details	Amount
Salary to Mr. Manoj Daliya	470000
Salary to Mrs. Nasreen Daliya	216000
Total	686000

If so, give details.

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?

Annexure "A"

Place: DEHRADUN
Date: 20/05/2019

Registration No: 000247c

Membership No: 416066

PARTNER

(SUDHIR MENDIRATTA)

Chartered Accountants

For K W JAIN AND COMPANY



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	Total
			0	0	0	

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.

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

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
BALANCE SHEET AS ON 31.03.2019**

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
FIXED ASSETS CAPITAL FUND			FIXED ASSETS		
Last Balance	8,585,048		(As per Annexure 1)	9,118,905	
Add : Add. during the yr.	857,049				
Less: Depreciation for Current Yr	323,192		CURRENT ASSETS		
	<u>9,442,097</u>		Cash & Bank Balance	9,118,905	
WORKING CAPITAL FUND			Cash	3,254	
Last Balance	328,565		Cash at Bank-SBI	709,743	
Add: Surplus during the year	380,739		Cash at Bank-UBI	41,681	
	<u>380,739</u>				
CURRENT LIABILITY					
Payable to Mr. Manoj Dalya (L.B)	81,416		Staff Advances	12,000	
Add: Addition during the yr	13,300		FDR-Pledge with BSA	5,000	
	<u>94,716</u>		FDR-pledge with BSA	8,000	
			FDR pledged (Edu. Department)	20,000	
			Interest accrued on FDR (Edu. Deptt)	4,343	
TOTAL		9,922,925	TOTAL		9,922,925

For Himalayan Educational Literacy Project

Certified in terms of our separate report of even date

M/s K W Jain & Co.
Chartered Accountants.

(Sudhir Mendiratta)
Partner

Membership No. # 416066
FRN No.000247C



Date : 20.05.2019
Place : Dehra Dun

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)**

FIXED ASSETS AS ON 31.03.2019 [C]

Particulars	Block(01.04.2018			
	Gross	1st Half	2nd Half	Deduct on

At Varnant	2,417,510	-	-	-
Boundary Wall	190,060	-	-	-
At Jorai	399,000	-	-	-
Retaining Wall	28,000	-	-	-
Building	574,541	-	-	-
Dormitory	69,808	-	-	-
New toilet	64,309	-	-	-
Building	125,174	-	-	-
Child Education Development(CED)	26,250	159,400	-	-
Computer	31,143	-	-	-
Printer	78,861	-	-	-
Projector & Projector Screen	2,542	-	-	-
Fire extinguisher	12,861	-	-	-
Television and DVD Player	12,861	-	-	-
Building Construction (Under Construction)	1,645,868	544,303	-	-
Child Care (CC)	212,282	3,690	-	-
Furniture/Fixtures	5,221	-	-	-
Water tanks	10,626	-	-	-
Washing Machine	16,708	-	-	-
New Solar Heater	16,708	-	-	-
Welfare/Empowerment of Women Expenses	10,399	-	-	-
Sewing Machine	10,399	-	-	-
Vehicle	157,755	-	-	-
Motor cycle	433,388	-	-	-
Scorio	39,809	-	-	-
Scooter	39,809	-	-	-
Other Assets	41,075	-	-	-
Crocery/ Utensils	24,219	-	-	-
Waterpots	905	-	-	-
Medical Instrument	9,156	-	-	-
Bedding	18,516	-	-	-
Equipment	10,551	-	-	-
Water Tank	14,969	-	-	-
Generator	1,893,714	-	-	-
Building(WIP)	14,969	-	-	-
(Hotel & Training Center)	8,499,509	155,656	701,393	-
Total	9,356,558	313,630	9,042,928	

Particulars	Gross Block(01.04.2018)			
	1st Half	2nd Half	Deduct	Total

Furniture/Fixtures	82,179	-	-	82,179
Computer	3,360	-	-	3,360
Total	85,539	-	-	85,539
Amended to the Balance Sheet of event date	75,977	9,562	-	75,977



[Handwritten signature]

[Handwritten signature]

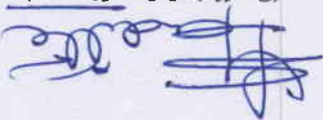
[Handwritten signature]

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2019**

PARTICULARS	AMOUNT	TOTAL
INCOME		5,131,663
(As per Receipts & Payments Account)		5,131,663
TOTAL		5,131,663
EXPENDITURE		
Total Revenue Expenditure	3,893,876	
(As per Receipts & Payments Account)		
Total Capital Expenditure	857,049	
(As per Receipts & Payments Account)		
Surplus (Excess of Income over Expenditure)		380,739
TOTAL		5,131,663

Annexed to the Balance Sheet of even date.

M/S K W Jain & Co.,
Chartered Accountants.



(Sudhir Mendiratta)
Partner

Membership No. # 416066

FRN No.000247C

Date : 20.05.2019
Place : Dehradun









**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2018 to 31.03.2019**

RECEIPTS		AMOUNT		PAYMENTS		AMOUNT	
To Grant Received	Express Mission, USA	404,348		By Child Care Expenses	(As per Annexure A)	309,722	
	GMI, USA	33,250					
	Promise Child, USA	4,309,173		Welfare/Empowerment of Women Expenses	(As per Annexure B)	130,500	
	St.Mary, USA	352,307					
Interest	S.B. - S.B.I A/c 8470 (FC)	25,019		Village Development Program Expenses	(As per Annexure C)	284,724	
	UBI -1738 [IC]	1,244.00					
	FDR (Rs. 20,000/- with Edu Dept)	1,593		Varanasi Project Expenses	(As per Annexure D)	125,797	
	Misc Income	4,730					
		32,585		Child Education Development Expenses	(As per Annexure E)	2,095,007	
				Scholarship Program	(As per Annexure F)	162,289.00	
				Administrative Expenses	(As per Annexure G)	785,837	
TOTAL REVENUE INCOME		5,131,663		TOTAL REVENUE EXPENDITURE		3,893,876	
Recvd. From Mr. Manoj Dalia		13,300.00		Capital Expenditure			
	CED-Building Construction	699,959					
	CED-Computer	153,400					
	Furniture & Fixture	3,690					
Opening Balances							
	Cash	30,569					
	Imprest-Mr.Ravinder Verma	15,062					
	Cash at Bank-SBI A/c	289,431		Closing Balances			
	Cash at Bank-UBI	24,169.00		Cash	3,254		
	Intt accrued on FDR [Edu. Dep.]	2,750		Cash at Bank-UBI	41,681		
	FDR pledged with Edu.dep	20,000		Cash at Bank-SBI A/c No.470	709,743		
	Staff Advance	15,000		Intt accrued on FDR [Edu. Dep.]	4,343		
		396,981		FDR pledged with Edu.dep	20,000		
				Staff Advance	12,000		
TOTAL		5,541,945		TOTAL		5,541,945	

For Himalayan Educational Literacy Project

Certified in terms of our separate report of even date

For M/s K W Jain & Co.,
Chartered Accountants.



(Sudhir Mendiratta)
Partner
Membership No.# 416066
FRN No.000247C

Date : 20.05.2019
Place : Dehra Dun

(Handwritten signatures)

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)**

Annexure A	
Child Care Expenses	
PARTICULARS	AMOUNT
Nutrition & Hostel Supply	199,078
Staff Salary	80,000
Maintenance & Repair	13,920
Travelling & Food	1,430
Stationery Expenses	240
Medical Expenses	712
Clothing & Bedding	10,852
Fuel for Vehicles	3,490
TOTAL	309,722

Annexure B	
Welfare/Empowerment of Women Expenses	
PARTICULARS	AMOUNT
Staff Salary	130,500
TOTAL	130,500

Annexure C	
Village Development Program Expenses	
PARTICULARS	AMOUNT
Staff Salary	242,000
Toilet Project	12,000
Vehicle Fuel & other Expenses	7,050
Rent expenses	4,000
Supplies Expenses	19,674
TOTAL	284,724

Annexure D	
Varanasi Project Expenses	
PARTICULARS	AMOUNT
Staff Salary	96,000
Child Welfare	12,500
Travel & Food	17,297
TOTAL	125,797



raj

[Signature]

[Signature]



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

Annexed to the Receipt and Payment of even date.

Administrative Expenses	
Staff Salary	503,388
Staff welfare	21,311
Electricity & Water	10,386
Food & Travel	9,200
Medical Expenses	1,800
Printing & Stationery	627
Travel expenses & Food	4,200
Telephone/Fax/Internet	21,471
Board Meeting Expenses	527
Rent Expenses	96,000
Newspaper & periodicals expenses	2,614
Postage	45
Vehicle Repair & Maintenance	61,252
Bank charges	6,814
Fuel Expenses	4,320
Audit Fee	39,530
Office expense	2,352
TOTAL	785,837
PARTICULARS	AMOUNT

Annexure F

Scholarship Program	
Tuition Fees	153,900
Nutrition	2,589
Workshop & Conference	4,800
Vehicle Running	1,000
TOTAL	162,289
PARTICULARS	AMOUNT

Annexure E

Child Education Development	
Staff Salary	1,195,207
Nutrition Expenses	319,797
Books & Stationary expenses	118,295
Scholarship -children	25,033
Uniform Expenses	65,728
Function & Festival expenses	40,115
Food & Travel expenses	20,152
Teacher Training Expenses	78,198
Repair & Maintenance	
Building Repair & Maintenance	76,844
Computer Repair & Maintenance	2,490
Printing & Stationery	1,606
Fuel Expenses	41,314
Misc Supplies	5,509
Rent Expenses	104,150
Telephone & Internet Expenses	569
TOTAL	2,095,007
PARTICULARS	AMOUNT

Annexure E

HIMALAYAN EDUCATIONAL LITREACY PROJECT SOCIETY
Dreams, Near Penington, Landour Bazar, Mussoorie

NOTES ON ACCOUNTS - Financial Year 2018-19

1. Accounting Policies:

- (a) Accounts have been prepared on historic cost convention based on Cash System of accounting.
(b) All fundamental accounting assumptions relating to going concern and consistency are followed in financial statements.

2. Fixed Assets:

- (a) Depreciation on Fixed Assets has been charged on Fixed Assets, however the same has been charged to Fixed Assets Capital Fund Account, and not debited to Income & Expenditure Account as revenue expenditure.
(b) Fixed Asset acquired during the year have been charged to Income & Expenditure account. In the Balance Sheet Fixed Assets have been shown, at cost price, by creating a Fixed Assets Fund, corresponding to the value of Fixed Assets.
(c) Fixed Assets Register has not been maintained. No physical verification of fixed assets has been conducted during the year.

3. Income of the Trust is eligible for tax exemption under sections 11 and 12 of the Income Tax Act, 1961, and tax liability estimated is NIL.

4. Correctness of Expenses, wherever not supported by proper bills/ receipts, has been certified by the Management.

5. Foreign Inward Remittance Certificates have not been obtained from bank in respect of donations received in Foreign Exchange.

6. The Quarterly reporting in respect of foreign contribution received during 4th quarterly was inadvertently reported as Rs. 10,78,493/-, in place of Rs. 15,20,014/-.

Annexed to the Balance Sheet of even date.

For Himalayan Educational Literacy Project Society

For M/S. K.W.Jain & Co.,
Chartered Accountants,

(Sudhir Mendiratta)
Partner

Membership # 416066
FRN No # 000247C



(Authorised Signatory)

Date: 20.05.2019
Place: Dehradun