



KESHARI KESHARI & CO.

CHARTERED ACCOUNTANTS

C-167, SECTOR-19, NOIDA-201301 (U.F

☎ 9810109647, 0120-4312652

E-mail : kkc.indiaca@gmail.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 **EFRAH (A SOCIETY FOR SOCIAL WELFARE)** [name of the trust or institution] PAN **AAATE0866E** as at **31/03/2017** 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 **31/03/2017**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2017**

The prescribed particulars are annexed hereto.

for **KESHARI KESHARI AND CO.**
Chartered Accountants


AMIT GUPTA
(PARTNER)

M. No. : 529292

FRN : 0008646C

C-167, SECTOR-19, NOIDA-201301 UTTAR
PRADESH

Date : 03/09/2017

Place : NOIDA



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	25558858	
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 in part only for such purposes.	249163	
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No	
	<i>Details</i>	<i>Amount</i>	
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 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	No	
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(1B) ? If so, the details thereof	Not Applicable	
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 purposes 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
	<i>Details</i>	<i>Amount</i>
		<i>Rate of Interest Charged</i>
		<i>Nature of Security, if any</i>
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
	<i>Details of Property</i>	<i>Amount of rent or compensation charged</i>
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	Yes
	<i>Details</i>	<i>Amount</i>
	HONORARIUM PAID TO MR. SAYEED AHMED (SECRETARY)	720000
	SALARY PAID TO KAUSAR PRAVEEN (EXECUTIVE MEMBER)	519000
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
	<i>Details</i>	<i>Amount of Remuneration/ Compensation</i>
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
	<i>Details</i>	<i>Amount of Consideration Paid</i>
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, give details thereof together with the consideration received	No
	<i>Details</i>	<i>Amount of Consideration Received</i>
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
	<i>Details</i>	<i>Income or value of property diverted</i>
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
	<i>Details</i>	<i>Amount</i>



III. INVESTMENTS 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, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

for KESHARI KESHARI AND CO.
Chartered Accountants




AMIT GUPTA
(PARTNER)
M. No. : 529292
FRN : 0008646C

Date : 03/09/2017
Place : NOIDA

C-167, SECTOR-19, NOIDA-201301 UTTAR PRADESH

EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH
BALANCE SHEET AS AT 31-03-2017

SOURCES OF FUNDS		As at 31/Mar/17
CAPITALS :		
Balance B/d	2,015,254	
Add: Addition during the year	-	
Add: Net Income over Expenditure for the year	352,480	
		2,367,734
UNSECURED LOANS		187,430
CURRENT LIABILITIES		
Grant Received in Advance		4,600,000
Sundry Creditors		384,708
Salary Payable		1,277,660
Audit Fee Payable		5,700
Expenses Payable		658,633
TDS Payable		90,581
	Total	9,572,446
APPLICATION OF FUNDS		
FIXED ASSETS (Annexure-I)		622,247
CURRENTS ASSETS		
Cash In Hand		21,309
Bank Account		6,029,817
Recievable Account		2,848,073
Deposit		51,000
	Total	9,572,446
<p>As per our report of even date</p> <p>For EFRAH- Empowerment for Rehabilitation Academic & Health</p> <p>For Keshari Keshari & Co. Chartered Accountants Reg. No. 008646C</p> <p>Secretary <i>[Signature]</i> President <i>[Signature]</i></p> <p>Date: 03-09-2017 Place: Delhi</p> <p>Amit Gupta Partner M. No. 529292 Date: 03-09-2017 Place: Noida</p> 		

**EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2017**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	1,963,117	By Donation	234,075
To Meeting and Training Expenses	559,600	By Foreign Grants received from:-	
To Awareness Programm Expenses	3,364,548	Save the Children	6,659,436
To Reproductive & Child Health Program Expenses	629,690	Action Aid	3,878,408
To Capacity Building	319,441	OXFAM India	1,652,246
To Community & Education Committee Expenses	185,045	Global Fund for Community Found.	331,642
To Exposure Visit	45,180	By Indian Grants received from:-	
To Advocacy & Workshop Expenses	1,577,213	HCL Foundation	5,062,197
To Teaching, Learning, IEC Material Expenses	2,943,203	Essel Social Welfare Foundation	3,438,200
To Books & Stationery Expenses	100,453	Delhi State Aids Control Society	1,911,402
To Reporting & Documentation Expenses	4,070	GRC Awaz utao	23,911
To Fooding, Boarding & Loadging Expenses	190,792	Delhi Commission for Women	147,343
To Miscellaneous Expenses	31,299	GRC-Mission Convergence	195,348
To Conveyance & Travel	595,388	Azim Premji Philanthropic Initiative	2,037,000
To Mid Day Meal	1,390,676	By Interest	236,813
To Assets written off	18,495		
To Rent	1,433,922		
To Bad Debts	18,600		
To IEC Material Expense	192,887		
To Vocational and Life Skills Training Exp	611,810		
To Salary & Partime Personal	9,157,353		
To Legal Counsellor	2,400		
To Audit Fees	5,000		
To Depreciation	115,358		
To Excess of Income over Expenditure	352,480		
Total	25,808,021	Total	25,808,021

As per our report of even date

For EFRAH- Empowerment for Rehabilitation
Academic & Health For EFRAH

[Signature]
Secretary

[Signature]
President

for Keshari Keshari & Co.
Chartered Accountants
Reg. No. 008646C

[Signature]
(AMIT GUPTA)
Partner
M. No. 529292
Date: 03-09-2017
Place: Noida



Date: 03-09-2017
Place: Delhi

EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2017

Annexure -1

S. No.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2016	Additions upto 30-9-16 after 30-9-16	Deductions	Cost as on 31.3.2017	Rate	Amount	As on 31.3.2017
1	EQUIPMENTS	211,603	18,360	19,885	249,848	15%	35,986	213,862
2	PRINTER	15,154	9,775	-	24,929	15%	3,739	21,190
3	FURNITURE & FIXTURE	215,956	12,825	-	228,781	10%	22,878	205,903
4	MOBILE	3,916	-	-	3,916	15%	587	3,329
5	AIRCONDITIONER	5,159	-	-	5,159	15%	774	4,385
6	COMPUTER	4,320	12,760	94,825	111,905	60%	38,696	73,210
7	FAN	14,552	-	-	14,552	15%	2,183	12,369
8	T.V.	48,270	-	-	41,690	15%	6,254	35,437
9	SCOOTERY	-	-	56,825	56,825	15%	4,262	52,563
		518,930	53,720	171,535	737,605		115,358	622,247

As per our report of even date

For EFRAH - Empowerment for Rehabilitation
Academic & Health For EFRAH

Secretary

President

President

For Keshari Keshari & Co.
Chartered Accountants
Reg. No. 08646C

(AMIT GUPTA)

Partner

M. No. 529292

Place: Noida

Date: 03-09-2017



Place: Delhi
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