



**KESHARI KESHARI & CO.**

CHARTERED ACCOUNTANTS

C-167, SECTOR-19, NOIDA-201301 (U.P.)

☎ 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 **31/03/2016** 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 **31/03/2016**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2016**

The prescribed particulars are annexed hereto.

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



**AMIT GUPTA**  
(PARTNER)

M. No. : 529292

FRN : 008646C

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

Date : 03/09/2016

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	<b>24799807</b>
2.	Whether the <b>trust</b> 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	<b>No</b>
3.	Amount of income <b>Accumulated or set apart</b> 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 <b>in part only</b> for such purposes.	<b>0</b>
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	<b>No</b>
	<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)	<b>0</b>
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	<b>No</b>
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	<b>Not Applicable</b>
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	<b>No</b>
	(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	<b>No</b>
	(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	<b>No</b>



**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 <b>trust</b> 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	<b>No</b>		
	<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 <b>trust</b> 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	<b>No</b>		
	<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	<b>Yes</b>		
	<i>Details</i>	<i>Amount</i>		
	HONORARIUM PAID TO MR. SAYEED AHMED (SECRETARY)	545254		
	SALARY PAID TO KAUSAR PRAVEEN (BOARD MEMBER)	378000		
4.	Whether the services of the <b>trust</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	<b>No</b>		
	<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 <b>trust</b> during the previous year from any such person? If so, give details thereof together with the consideration paid	<b>No</b>		
	<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 <b>trust</b> during the previous year to any such person? If so, give details thereof together with the consideration received	<b>No</b>		
	<i>Details</i>	<i>Amount of Consideration Received</i>		
7.	Whether any income or property of the <b>trust</b> 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	<b>No</b>		
	<i>Details</i>	<i>Income or value of property diverted</i>		
8.	Whether the income or property of the <b>trust</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	<b>No</b>		
	<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 : 008646C

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

Date : 03/09/2016  
Place : NOIDA

**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)**  
**BALANCE SHEET AS AT 31-03-2016**

<b>SOURCES OF FUNDS</b>		As at 31/Mar/16
<b>CAPITALS :</b>		
Balance B/d	1,970,177	
Add: Addition during the year	-	
Add: Net Income over Expenditure for the year	45,077	2,015,254
<b>UNSECURED LOANS</b>		169,142
<b>CURRENT LIABILITIES</b>		
Sundry Creditors		787,514
Salary Payable		2,164,578
Audit Fee Payable		5,700
Expenses Payable		1,175,590
	<b>Total</b>	<b>6,317,778</b>
<b>APPLICATION OF FUNDS</b>		
<b>FIXED ASSETS (Annexure-I)</b>		584,563
<b>CURRENTS ASSETS</b>		
Cash In Hand		110,193
Bank Account		823,748
Insurance claim receivable		18,600
Receivable Account		4,770,673
Deposit		10,001
	<b>Total</b>	<b>6,317,778</b>

As per our report of even date

For Empowerment for Rehabilitation  
Academic & Health (Efrac)

  
Secretary

  
Treasurer

Date: 03-09-2016  
Place: Delhi

 **Authorised Signatory**  
EFRAH-Empowerment For Rehabilitation  
Academic & Health, New Delhi

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

  
Amit Gupta  
Partner

M. No. 529292  
Date: 03-09-2016  
Place: Noida



**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2016**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	1,185,775	By Donation	586,716
To Meeting and Training Expenses	494,955	By Foreign Grants received from:-	
To Awareness Programm Expesnes	127,660	Save the Children	7,727,037
To Reproductive & Child Health Program Expenses	127,000	Action Aid	3,180,360
To Capacity Building	236,657	OXFAM India	1,821,007
To Community & Education Committee Expenses	298,797	By Indian Grants received from:-	-
To Exposure Visit	256,525	HCL Foundation	3,732,516
To Advocacy & Workshop Expenses	1,106,948	Essel Social Welfare Foundation	2,998,948
To Teaching, Learning, IEC Material Expesnes	3,824,128	Delhi State Aids Control Society	2,660,797
To Books & Stationery Expenses	283,714	GRC Awaz utao	160,206
To Reporting & Documentation Expenses	11,825	Delhi Commission for Women	367,976
To Fooding, Boarding & Loadging Expesnes	108,480	GRC	1,409,519
To Miscellaneous Expenses	91,605	Delhi Anna shri Yojna	6,382
To Conveyance & Travel	550,273	By Interest	148,343
To Mid Day Meal	1,273,687		
To Recreation & Cultural Expenses	9,250		
To Rent	1,700,662		
To IEC Material Expense	341,946		
To Vocational and Life Skills Training Exp	673,095		
To Salary & Partime Personal	7,574,405		
To Honorarioum to Programme staff	4,183,957		
To Legal Counsellor	13,800		
To Survey Exp	150,981		
To Audit Fees	17,150		
To Depreciation	111,454		
To Excess of Income over Expenditure	45,077		
<b>Total</b>	<b>24,799,807</b>	<b>Total</b>	<b>24,799,807</b>

As per our report of even date

For Empowerment for Rehabilitation  
Academic & Health (Efrac)

  
Secretary

  
Treasurer

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

  
(AMIT GUPTA)  
Partner

M. No. 529292

Date: 03-09-2016

Place: Noida

Date: 03-09-2016

Place: Delhi



Authorised Signatory  
EFRAH-Empowerment For Rehabilitation  
Academic & Health, New Delhi

# EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAI)

## DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2016

Annexure -1

S. No.	GROSS BLOCK		DEPRECIATION					NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2015	Additions upto 30-9-15	Additions after 30-9-15	Deductions	Cost as on 31.3.2016	Rate	Amount	As on 31.3.2016
1	EQUIPMENTS	248,944	21,600	-	-	270,544	15%	40,582	229,962
2	PRINTER	17,828	11,500	-	-	29,328	15%	4,399	24,929
3	FURNITURE & FIXTURE	252,052	14,250	-	-	266,302	10%	26,630	239,672
4	MOBILE	4,607	-	-	-	4,607	15%	691	3,916
5	AIRCONDITIONER	6,069	-	-	-	6,069	15%	910	5,159
6	COMPUTER	13,360	31,900	-	-	45,260	60%	27,156	18,104
7	FAN	17,119	-	-	-	17,119	15%	2,568	14,551
8	T.V.	56,788	-	-	-	56,788	15%	8,518	48,270
		616,767	79,250	-	-	696,017		111,454	584,563

As per our report of even date

For Empowerment for Rehabilitation  
Academic & Health (Efrai)

  
Secretary

  
Treasurer

Place: Delhi  
Date: 03-09-2016

 **Authorised Signatory**  
EFRAI-Empowerment For Rehabilitation  
Academic & Health, New Delhi

For Keshari Keshari & Co.  
Chartered Accountants  
Reg. No. 08648C

  
(AMIT GUPTA)  
Partner

M. No. 529292  
Place: Noida  
Date: 03-09-2016