



KESHARI KESHARI & CO.
CHARTERED ACCOUNTANTS

C-167, SECTOR-19, NOIDA-201301 (U.P.)
T : 9810109647, 0120-4312652, Fax : 0120-4546583
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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 EMPOWERMENT FOR REHABILITATION ACADEMIC AND HEALTH [name of the trust or institution] PAN AAATE0866E as at 31/03/2014 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 31/03/2014
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2014

The prescribed particulars are annexed hereto.

for KESHARI KESHARI AND CO.
Chartered Accountants

AMIT GURTA
(PARTNER)

M. No. : 529292

FRN : 008646C

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

Date : 10/09/2014
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	14501657
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 wholly for such purposes.	76384
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)			328000
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 : 008645C

Date : 10/09/2014
Place : NOIDA

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

NAME OF ASSESSEE : EMPOWERMENT FOR REHABILITATION ACADEMIC AND HEALTH
PAN : AAATE0866E
OFFICE ADDRESS : 393/13, DDA FLATS, KALKAJI, KALKAJI, NEW DELHI, DELHI-110019
STATUS : AOP (TRUST) **ASSESSMENT YEAR** : 2014 - 2015
WARD NO : TRUST CIRCLE II 47(2) **FINANCIAL YEAR** : 2013 - 2014
D.O.I. : 17/03/1999
EMAIL ADDRESS : efilng@kkcca.in
NATURE OF BUSINESS : OTHERS
NAME OF BANK : PUNJAB NATIONAL BANK
MICR CODE : 110024088
IFSC CODE : PUNB0146700
ADDRESS : SAVITRI CINEMA COMPLEX G K II, NEW DELHI
ACCOUNT NO. : 1467000109099660
RETURN : ORIGINAL

COMPUTATION OF TOTAL INCOME

INCOME FROM OTHER SOURCES

OTHER RECEIPTS	14459100	14689987
INTEREST	94385	
TOTAL	14553485	

VOLUNTARY CONTRIBUTIONS

DONATION	136502
TOTAL VOLUNTARY CONTRIBUTIONS	136502

GROSS INCOME

LESS : DONATION	14689987
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INCOME BEFORE APPLICATION OF INCOME

LESS : APPLICATION OF INCOME	-136502	14553485
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CHARITABLE ACTIVITY

AMOUNT DEEMED TO APPLIED DURING THE PREVIOUS	14613603	
YEAR CLAUSE (2) OF EXPLANATION TO SEC. 11(1)	76384	14689987

GROSS TOTAL INCOME

TOTAL INCOME	NIL	NIL
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COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL	NIL
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TAX PAYABLE

NIL

Due Date was September 30, 2014. Extended Due Date is November 30, 2014. Vide Order [F.No.153/53/2014-TPL (Pt.I)], dated 26-09-2014

Details of Amount eligible for exemption u/s 11(1)(d)

Sr. No.	Particulars	Amount
1	donation	136502.00
	Total	136502.00

EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)
BALANCE SHEET AS AT 31-03-2014

SOURCES OF FUNDS		As at 31/Mar/14
CAPITALS :		
Balance B/d	2,288,774	
Add: Addition during the year	-	
Add: Net Income over Expenditure for the year	76,383	2,365,157
UNSECURED LOANS		99,000
CURRENT LIABILITIES		
Sundry Creditors		180,390
Salary Payable		192,720
Audit Fee Payable		5,000
Expenses Payable		302,240
	Total	3,144,507
APPLICATION OF FUNDS		
FIXED ASSETS (Annexure-I)		719,762
CURRENTS ASSETS		
Cash In Hand		121,203
Bank Account		399,421
Insurance claim receivable		18,600
Recievable Account		1,885,521
	Total	3,144,507

For Empowerment for Rehabilitation
Academic & Health (Efrah)

Secretary

Treasurer

Date: 10-09-2014
Place: Delhi



Empowerment For Rehabilitation
Academic & Health (EFRAH), New Delhi

As per our report of even date
for Keshari Keshari & Co.
Chartered Accountants
Reg. No. 0086460

Amit Gupta

Partner

M. No. 529292

Date: 10-09-2014
Place: Noida



**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2014**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	537,141	By Donation	136,502
To Awareness Programm Expenses	804,665	By Foreign Grants received from:-	
To Reproductive & Child Health Program Expenses	126,270	Save the Children	4,535,579
To Capacity Building	110,865	Action Aid	369,339
To Community & Education Committee Expenses	285,862	By Indian Grants received from:-	
To Advocacy & Workshop Expenses	929,195	HCL Foundation	325,250
To Teaching, Learning, IEC Material Expenses	1,648,511	Essel Social Welfare Foundation	2,870,400
To Meeting and Training Expenses	204,575	Delhi State Aids Control Society	2,761,460
To Books & Stationery Expenses	149,106	OXFAM India	1,500,000
To Miscellaneous Expenses	18,642	Mission Convergence Delhi	1,827,496
To Survey Exp	8,000	Delhi Commission for Women	266,624
To School Library Furniture Expenses	78,000	By Membership Fees	1,452
To Conveyance & Travel	439,605	By Interest	94,385
To Rent	1,398,596	By Other Income	1,500
To Salary & Partime Personal	5,609,053		
To Audit Fees	15,000		
To Exposure Visit	48,000		
To Mid Day Meal	1,446,326		
To Child led Activities	245,987		
To Bad Debts	204,130		
To Establishment set up cost	139,100		
To Police Training for rescue Operation	37,613		
To Loss on theft of assets	17,415		
To Depreciation	111,946		
To Excess of Income over Expenditure	76,384		
Total	14,689,987	Total	14,689,987

For Empowerment for Rehabilitation
Academic & Health (Efrah)

Secretary

Treasurer

As per our report of even date

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

(AMIT GUPTA)
Partner

M. No. 529292

Date: 10-09-2014

Place: Noida

Date: 10-09-2014
Place: Delhi



Empowerment For Rehabilitation
Academic & Health (EFRAH), New Delhi



EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2014

Annexure - I

S. No.	GROSS BLOCK		DEPRECIATION					NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2013	Additions upto 30-9-13	Additions after 30-9-13	Deductions	Cost as on 31.3.2014	Rate	Amount	As on 31.3.2014
1	EQUIPMENTS	253,622	69,900	-	2,775	320,747	15%	48,112	272,635
2	PRINTER	15,677	9,000	-	-	24,677	15%	3,702	20,975
3	FURNITURE & FIXTURE	157,213	111,900	39,850	-	308,963	10%	15,722	293,241
4	MOBILE	6,377	-	-	-	6,377	15%	957	5,420
6	AIRCONDITIONER	8,400	-	-	-	8,400	15%	1,260	7,140
8	COMPUTER	29,250	31,000	31,000	31,000	60,250	60%	26,850	33,400
9	FAN	9,194	14,500	-	-	23,694	15%	3,554	20,140
10	T.V.	-	104,800	-	26,200	78,600	15%	11,790	66,810
		479,733	341,100	70,850	59,975	831,708		111,946	719,762

For Empowerment for Rehabilitation
Academic & Health (EFRAH)

Secretary

Treasurer

As per our report of even date
for Keshari Keshari & Co.
Chartered Accountants
Reg. No. 086468

(AMIT GUPTA)
Partner
M. No. 529292
Place: Noida
Date: 10-09-2014

Place: Delhi
Date: 10-09-2014



Empowerment For Rehabilitation
Academic & Health (EFRAH), New Delhi