

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



Acknowledgement Number -572215070290922

We have examined the balance sheet of MATRI SUDHA A CHARITABLE TRUST AACTM1539L [name of the trust or institution] as at 31st March 2022 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 abovenamed 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 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	ASHISH KUMAR NAGAYACH
Membership Number	405961
Firm Registration Number	014131C
Date of Audit Report	28-Sep-2022
Place	122.161.66.209
Date	29-Sep-2022

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	₹ 12,86,453
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.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

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	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 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
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

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
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Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

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
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Sl. No.	Detail	Amount
1	HONORARIUM, CONVEYANCE AND TELEPHONE EXPENSE TO PRESIDENT	₹ 1,38,968
2	SALARY, TELEPHONE AND CONVEYANCE TO RELATIVE OF PRESIDENT	₹ 2,42,502

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
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Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

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
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Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

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
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Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Trust was diverted during	No
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Dsc SI No and issuer 20116944CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



MATRISUDHA-A-CHARITABLE TRUST
O-35, SRI NIWAS PURI, NEW DELHI
Consolidated FCRA & NON FCRA Balance Sheet AS AT 31st MARCH 2022

		(In Rs.)		(In Rs.)	
Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Fund NON FCRA			Fixed Assets - NON FCRA		73436.00
Opening Balance			(As per Annexure E)		
CAPITAL A/C	360,793.00		Current Assets		
Donatio	164,536.00		Advances	342220.00	
Add: Income Over Expenditure	156,410.00	681,739.00	Cash-in-hand	19812.00	
Corpus Fund	22,600.00		Cash at Bank	35953.00	
Membership Fees	11,900.00	34,500.00	Security	40000.00	
			Membership Fees Receivable	10800.00	
			TDS Receivable	21903.00	
			Sundry Detors	209074.00	679762.00
Current Liabilities					
Provisions	13,688.00				
Imprest to staff	6,814.00				
Sundry Creditors	16,457.00	36,959.00			
FCRA LIABILITIES			CURRENT ASSETS - FCRA		
Capital Account - FCRA			Cash at Bank	19423.65	19423.65
Opening Balance	-5035.35				
Excess of income over expenditure	-1503.00	-6538.35			
CURRENT LIABILITIES - FCRA					
Provisions	6603.00				
I. T. Refund Payable	7690.00				
Other Liability	11669.00	25962.00			
Total		772621.65	Total		772621.65

Significant Accounting Policies & Notes of Accounts : As per Schedule-I

Audit Report
 As per our separate Report u/s 10B of even date attached
 For Singh & Nagayach
 Chartered Accountants
 FRN- 014131C

For: MATRI SUDHA -A- CHARITABLE TRUST



(CA. Ashish Kumar Nagayach)
 Partner
 M.No-405961

For MATRI SUDHA-A CHARITABLE TRUST
 (Suresh Singh)
 President

For MATRI SUDHA-A CHARITABLE TRUST
 (Indraj Singh Verma)
 Gen. Secretary

(Ravi Shanker Rai)
 Treasurer

Matri Sudha-A Charitable Trust
PRESIDENT

TREASURER

Gen. Secretary

Date 28/09/2022

New Delhi

UDIN- 22405961AWPBBX3386

MATRISUDHA-A-CHARITABLE TRUST
 O-35, SRI NIWAS PURI, NEW DELHI
Consolidated FCRA & NON FCRA Receipt & Payment for the Year ended 31.03.2022

Receipts	(In Rs.)		Payments	(In Rs.)	
	Amount	Amount		Amount	Amount
Opening Balance					
Cash at Bank	256296.00				
Cash-in-hand	11328.00	267624.00			
Fund Received:					
DCPCR GRANT RECEIVED	18000.00		Creditors Paid	358775.00	
Donation Recd.	164536.00		Imprest to staff	20136.00	
Interest Received	4054.00		Provision	418283.00	797194.00
JBC Fund Received	3460.00		Loan & Advance (Staff)		325230.00
OTG Grand Receipt CRY	848000.00				
Membership Fee	700.00				
		1038750.00	Expenses		
			Bank Charges	772.00	
			Clifix Software Solution	4956.00	
			Courier Exp	150.00	
			Ravi Shanker Rai	75000.00	
			Gupta Plastic House	895.00	
			Repair & Maintenance	20700.00	
			Staff welfare exp	8444.00	
			Vashisht Refilling Centre	600.00	
			Zishan Salfi Cooling House	11500.00	
			Apna Art	5168.00	128185.00
			Closing Balance		
			Cash at Bank	35953.00	
			Cash-in-hand	19812.00	55765.00
FCRA RECEIPTS			FCRA PAYMENTS		
Opening Balance			Current Liabilities		
Cash at Bank	20926.61	20926.61	Sundry Creditors	12620.00	
			Surender Singh	77731.00	90351.00
Child Right & You - Grant Received (Overhead Budget in annual Grant)	10407.00		EXP.		
FCRA Remittance Receipt A/C (SBI)	561593.00	572000.00	Child Right & You - Expenses	483152.00	483152.00
			Closing Balance		
			Cash at Bank	19423.61	19423.61
Total		1899300.61	Total		1899300.61

Significant Accounting Policies & Notes of Accounts : As per Schedule-I

Audit Report

As per our separate Report u/s 10B of even date attached
 For Singh & Nagayach
 Chartered Accountants
 FRN- 014131C

For: MATRI SUDHA -A- CHARITABLE TRUST

For MATRI SUDHA-A CHARITABLE TRUST

(CA. Ashish Kumar Nagayach)
 Partner
 M.No-405961

(Surender Singh)
 President

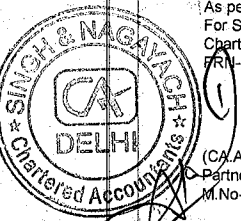
(Indraj Singh Verma)
 Gen. Secretary

(Ravi Shanker Rai)
 Treasurer

TREASURER

Date 28/09/2022
 New Delhi
 UDIN- 22405961AWPLBx3386

PRESIDENT Gen. Secretary



MATRISUDHA-A-CHARITABLE TRUST (REGD.)
O-35, SRI NIWAS PURI
NEW DELHI-110065

Consolidated FCRA & NON FCRA Income and Expenditure for the year ended on 31.03.2022

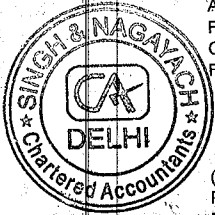
Expenditure	Amount		Income	
	Amount	Amount	Amount	Amount
NON- FCRA			NON- FCRA	
Programme Expenditure			Misc. Income	27713.00
Administrative Cost (Annex A)	78000.00		Interest Received	4054.00
Program Cost (Annex B)	418214.00		Child Rights & You- Grant Received	848000.00
JBC Expenditure (Annex C)	8088.00	504302.00		
Other Expenses				
Bank Charges	772.00			
Internet Exp.	7999.00			
Office Maintenance Exp	33169.00			
Repair & Maintenance	20700.00			
Covid Relief work	42000.00			
Adolescents Health Sessions	75000.00			
Staff welfare	8444.00			
Tally Software Update MS	4248.00			
Teaching Learning Material (TLM)	5040.00			
Community Awareness on Different Issues	300.00			
Printing & Stationery	1787.00			
Depreciation	9640.00			
Audit Fees	5000.00			
Web Designe Expenses	4956.00	219055.00		
FCRA EXPENSES			FCRA GRANTS	
Child Right & You Expenses (Annex. A)	563096	563096.00	Receipts from Child Right & You (FCRA Remittance Receipt A/c SBI)	561593.00
Excess of income over expenditure (FCRA)		-1503.00		
Excess of income over expenditure (Non- FCRA)		156410.00		
Total		1441360.00	Total	1441360.00

Significant Accounting Policies & Notes of Accounts : As per Schedule-I

Audit Report

As per our separate Report u/s 10B of even date attached
For Singh & Nagayach
Chartered Accountants
FRN- 014131C

For: MATRI SUDHA -A- CHARITABLE TRUST



(CA. Ashish Kumar Nagayach)
Partner
M.No-405961

For MATRI SUDHA-A CHARITABLE TRUST
Matri Sudha-A Charitable Trust

(Surender Singh)
President

(Indraj Singh Verma)
Gen.Secretary

(Ravi Shanker Rai)
Treasurer

TREASURER

PRESIDENT

Gen. Secretary


Date 28/09/2022
New Delhi

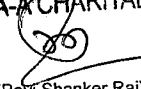
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MATRISUDHA-A-CHARITABLE TRUST (REGD.)
O-35, SRI NIWAS PURI
NEW DELHI-110065

Annex. A - Administrative Cost	
Expenses	Amount
Office Assistant	10200.00
Project Audit fees	5000.00
Salary & Statutory Benefits of Field Accountant(Part Salary)	12000.00
Salary & Statutory Benefits of Project Holder	55800.00
TOTAL:	83000.00
Annex. B - Program Expenditure	
Expenses	Amount
Capacity building Training of the staff	35160.00
Course fees of children in DLC	29900.00
IEC material on health service norms	4991.00
Junior Health Worker-1	34500.00
Junior Health Worker-2	42000.00
Junior Health Worker-3	48000.00
Junior Teacher	26250.00
Mobile expense of project staffs	11528.00
Operating Digital Learning center at Nardam Basti	24000.00
Senior Health Worker	97500.00
Stationery and maintenance for the Child Resource Centre at Nardam Basti	15300.00
Stationery and maintenance for the Child Resource Centre at VP Singh Camp	18000.00
Travel of Project Staffs	31085.00
Total:	418214.00

Annex.C - JBC Expenditure	
Expenses	Amonut
Nutrition Support Under JBC 6	8088.00
Total	8088.00

For MATRI SUDHA-A CHARITABLE TRUST

 Matri Sudha-A Charitable Trust
 (Indraj Singh Verma)
 General Secretary

For MATRI SUDHA-A CHARITABLE TRUST

 (Ravi Shanker Rai)
 Treasurer TRESURER

PRESIDENT
 Gen. Secretary

MATRI SUDHA-A-CHARITABLE TRUST
O-35,SRINIWASPURI,NEW DELHI
Consolidated FCRA & NON FCRA Notes of Accounts for the year ended on 31.03.2022

Significant Accounting Policies & Notes on Accounts

1.1 TRUST/SOCIETIES INFORMATION

Matri Sudha-A-Charitable Trust is registered under the Societies Registration Act-XXI of 1860 on 28th February 2001 at New Delhi. Its Mission is to facilitate the under privileged section of the society for social-economic development and to initiate & implement development economic,social, co-operative programmes for the upliftment of slum dwellers.

1.2 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

As per AS-1, these financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention .

1.3 USE OF ESTIMATES

The preparation of financial statements in conformity with the IGAAP requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information,Actual results could differ from these estimates and assumptions and such differences, if any, are recognized in the period in which the results are crystallized.

1.4 FIXED ASSETS AND DEPRECIATION

As per AS-10, fixed assets are carried at historical cost less accumulated depreciation and impairment losses, where applicable. The Trust capitalizes all costs relating to the acquisition & installation of fixed assets. Cost comprises the purchase price and any attributed cost of bringing the asset to its working condition for its intended use. As per AS-6, Depreciation on assets is provided on the Written Down Value Method at the rate prescribed under Income tax act.

1.5 PROVISIONS AND CONTINGENTS LIABILITIES

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. All those Liabilities, which are known and ascertained, has been provided for in the accounts.

For MATRI SUDHA A CHARITABLE TRUST

Matri Sudha-A-Charitable Trust
MATRI SUDHA A CHARITABLE TRUST

PRESIDENT

Gen. Secretary

TREASURER

1.6 REVENUE RECOGNITION

Subscription from Members have been accounted as revenue, as and when received from members. Other/ Miscellaneous receipts are recognised when the amount and its collectivity is certain.

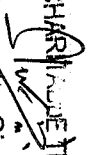
1.7 The payment made to the persons referred to section 13(3) of the Income tax Act 1961 and as per AS-18 of ICAI are as under:-

	Non-FCRA	FCRA	Consolidated
a) Mr. Surender Singh	Rs. 55800/-	Rs. 74400/-	Rs. 130200/-
b) Mr. Surender Singh	Rs. 5140/-	Rs. 1831/-	Rs. 6971/-
c) Mr. Surender Singh	Rs. 1797/-	Rs. 0.00/-	Rs. 1797/-
d) Ms. Pinki	Rs. 97500/-	Rs. 130000/-	Rs. 227500/-
e) Ms. Pinki	Rs. 9210/-	Rs. 2250/-	Rs. 11460/-
f) Ms. Pinki	Rs. 2131/-	Rs. 1441/-	Rs. 3542/-

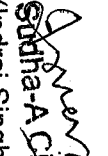
1.8 All incomes and expenditures are accounted for under natural heads of accounts to facilitate control and to meet the statutory requirements.

1.9 Accounting Policies not referred to otherwise be consistent with generally accepted accounting principles.

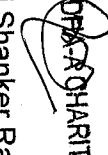
1.10 Alliance for People's Right's project grant is also related with CRY, as because they are providing it separately so separately mention in Receipt and payment Statement.



For MATRI SUDHA-A CHARITABLE TRUST
 (Surender Singh) **President**



Math Sudha-A Charitable Trust
 (Indraj Singh Verma) **Gen. Secy.**



For MATRI SUDHA-A CHARITABLE TRUST
 (Ravi Shanker Rai) **Treasurer**

MATRISUDHA-A-CHARITABLE TRUST (REGD.)
 O-35, SRI NIVAS PURI
 NEW DELHI-110065
 Consolidated Depreciation
 (2021-22)

Annexure E

S.No	Particulars	Rate of depreciation	WDV As on 1.4.2021	Addition > 180 days	Addition < 180 days	sale	Balance as on March 22	Dep. For Year	WDV as on 31.03.2022
1	Computer	40%	5,844.00	-	11,500.00	-	5,644.00	2,258.00	3,386.00
2	Cooler	10%	4,957.00	-	-	-	16,457.00	1,071.00	15,386.00
3	Embroidery Machine	15%	1,119.00	-	-	-	1,119.00	168.00	951.00
4	Furniture	10%	26,338.00	-	-	-	26,338.00	2,634.00	23,704.00
5	Inverter	15%	349.00	-	-	-	349.00	52.00	297.00
6	Machines & Equipments	15%	3,218.00	-	-	-	3,218.00	483.00	2,735.00
7	CD Player	15%	1,157.00	-	-	-	1,157.00	174.00	983.00
8	UPS	15%	505.00	-	-	-	505.00	76.00	429.00
9	Scanner	15%	1.00	-	-	-	1.00	-	1.00
10	Camera	15%	1,859.00	-	20,296.00	-	1,859.00	279.00	1,580.00
11	Weighing Scale kits	15%	2,563.00	-	-	-	22,859.00	1,908.00	20,951.00
12	Refrigerator	15%	3,570.00	-	-	-	3,570.00	536.00	3,034.00
	TOTAL		51,280.00	-	31,796.00	-	83,076.00	9,540.00	73,436.00

FOR MATRI SUDHA-A-CHARITABLE TRUST
 (Sunder Singh)
 President
 (Indraj Singh Verma)
 Gen. Secretary
 (Ravi Shanker Rai)
 Treasurer
PRESIDENT
Gen. Secretary
TREASURER