



# MUKESH PRABHU & CO.

## Chartered Accountants

### Auditors' Report

To  
The Members of Board  
Basera Samajik Sansthan  
C-45, Sector-9, Noida (U.P.)

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Basera Samajik Sansthan** (PAN: AABAB6988L), which comprises the Balance Sheet as at 31st March 2019, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and conduct the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws in the manner so required and give a 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 **Basera Samajik Sansthan** as at March 31st, 2019;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

For: Mukesh Prabhu & Co  
Chartered Accountants

CPN NO.: 017133C



*Mukesh Kumar*

CA. Mukesh Kumar, FCA

Proprietor

M. M. No: -418115

Date: 22-06-2019

Place: New Delhi

**Basera Samajik Sansthan**  
C-45 Sector-9, Noida (U.P.)

**Balance Sheet as at 31.03.2019**

Particulars	2018-19	2017-18
<b>SOURCES OF FUNDS</b>		
<b>I.FUND BALANCES:</b>		
a.General Fund	328,867	188,512
b. Assets Fund		-
	328,867	188,512
<b>II.LOAN FUNDS:</b>		
a.Secured Loans		-
b.Unsecured Loans		-
<b>TOTAL</b>	<b>328,867</b>	<b>188,512</b>
<b>APPLICATION OF FUNDS</b>		
<b>I.FIXED ASSETS</b>		
Opening WDV	70,155	70,155
Add: Addition during the year		
Less: Depreciation		-
Closing WDV	70,155	70,155
<b>II.INVESTMENTS</b>		
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
a.Loans & Advance	90,601	100,684
b.Cash & Bank Balance	168,111	138,173
	258,712	238,857
<b>Less:CURRENT LIABILITIES &amp; PROVISIONS:</b>		
a.Expenses Payable	-	120,500
	-	120,500
<b>NET CURRENT ASSETS</b>	258,712	118,357
<b>TOTAL</b>	<b>328,867</b>	<b>188,512</b>

For & on behalf of:  
**Mukesh Prabhu & Co.**

**Chartered Accountants**

Registration No.: 017133C

*Mukesh Kumar*

**CA. Mukesh Kumar, FCA**

Proprietor

MM No. 418115

For & on behalf of:

**Basera Samajik Sansthan**

*Pradeep Singh*

**Mr. Pradeep Singh**  
President

Place : New Delhi

Date : 22-06-2019

**Basera Samajik Sansthan**  
**C-45 Sector-9, Noida (U.P.)**

**Income & Expenditure Account for the Period ended on 31.03.2019**

Particulars	2018-19	2017-18
<b>I. INCOME</b>		
Grant Income	1,341,292	1,388,602
Interest Income	615.00	829
Donation	30,000.00	
Interest on Income Tax Refund	157.00	
Liability Written Back	120,500.00	
<b>TOTAL</b>	<b>1,492,564</b>	<b>1,389,431</b>
<b>II. EXPENDITURE</b>		
<b>Programme Expenses</b>		
Human Resources	916,055.50	902,123
Trainings	71,080.00	108,183
<b>Administrative Expenses</b>		
Overheads	211,309.32	202,188
Planning and Administration	93,264.00	94,580
Other Project Expenses	60,500.00	169,706
General Fund Expenses	-	1,761
<b>TOTAL</b>	<b>1,352,209</b>	<b>1,478,541</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	140,355 -	89,110

For & on behalf of:

**Mukesh Prabhu & Co.**

**Chartered Accountants**

ICAI Firm Registration No.: 017133C

*Mukesh Kumar*

**CA. Mukesh Kumar, FCA**

**Proprietor**

MM No. 418115

Place : New Delhi

Date : 22-06-2019

For & on behalf of:

**Basera Samajik Sansthan**

*Pradeep Singh*

**Mr. Pradeep Singh**

**President**

**Basera Samajik Sansthan**  
C-45 Sector-9, Noida (U.P.)

**Receipts & Payments Account For the Period ended on 31.03.2019**

Particulars	2018-19	2017-18
<b>I. RECEIPTS</b>		
<b>Opening Balance:</b>		
Cash in Hand	1,104	339
Cash at Bank	137,069	256,275
Grant Income	1,341,292.00	1,388,602
Interest Income	615.00	829
Donation	30,000.00	-
Income Tax Refund	10,240.00	-
<b>TOTAL</b>	<b>1,520,320</b>	<b>1,646,045</b>
<b>II. PAYMENT</b>		
<b>Programme Expnses</b>		
Human Resources	916,056	902,123
Trainings	71,080	108,183
<b>Adminitrative Expenses</b>		
Overheads	211,309	202,188
Planning and Administration	93,264	94,580
Other Poject Expenses	60,500.00	169,706
General Fund Expenses		1,761
Last Year Current Liability Paid	-	27,140
TDS Receivable	-	2,191
<b>Closing Balance:</b>		
Cash in Hand	2,070	1,104
Cash at Bank	166,041	137,069
<b>TOTAL</b>	<b>1,520,320</b>	<b>1,646,045</b>

**IN TERMS OF OUR REPORT ON EVEN DATE**

For & on behalf of:

**Mukesh Prabhu & Co.**

Chartered Accountants

ICAI Firm Registration No.: 017133C



*Mukesh K. Pr.*

**CA. Mukesh Kumar, FCA**

Proprietor

MM No. 418115

Place : New Delhi

Date : 22-06-2019

For & on behalf of:

**Basera Samajik Sansthan**

*Pradeep Singh*

**Mr. Pradeep Singh**

President: