



**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 **31/03/2018** 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 **31/03/2018**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

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

**SANTOSH KUMAR KESHARI**  
(PARTNER)

M. No. : 077873

FRN : 0008646C

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

Date : 29/09/2018

Place : NOIDA



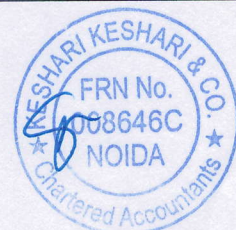
**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	<b>29776144</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>No</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)**

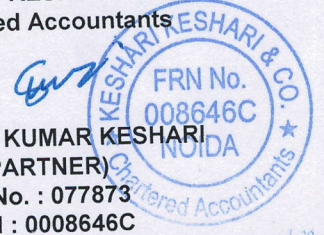
1.	Whether any part of the income or property of the <b>trust</b> was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of 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)	780000
	SALARY PAID TO KAUSAR PRAVEEN (EXECUTIVE MEMBER)	429000
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
			Nil		Nil
Total					

for KESHARI KESHARI AND CO.  
Chartered Accountants



SANTOSH KUMAR KESHARI  
(PARTNER)

M. No. : 077873

FRN : 0008646C

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

Date : 29/09/2018  
Place : NOIDA

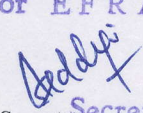
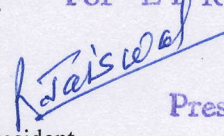
**EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH  
BALANCE SHEET AS AT 31-03-2018**

<b>SOURCES OF FUNDS</b>		<b>As at 31/Mar/18</b>
<b>CAPITALS :</b>		
Balance B/d	2,367,734	
Add: Addition during the year	-	
Add: Net Income over Expenditure for the year	8,611	
		2,376,345
<b>UNSECURED LOANS</b>		166,960
<b>CURRENT LIABILITIES</b>		
Grant Received in Advance		4,830,000
Sundry Creditors		640,907
Salary Payable		2,031,013
Expenses Payable		717,875
TDS Payable		9,646
	<b>Total</b>	<b>10,772,746</b>
<b>APPLICATION OF FUNDS</b>		
<b>FIXED ASSETS (Annexure-I)</b>		655,956
<b>CURRENTS ASSETS</b>		
Cash In Hand		15,774
Bank Account		7,684,864
Receivable Account		2,259,510
Deposit		156,642
	<b>Total</b>	<b>10,772,746</b>
As per our report of even date		
For EFRAH- Empowerment for Rehabilitation Academic & Health	For Keshari Keshari & Co. Chartered Accountants Reg. No. 008646C	
<i>Secretary</i> Secretary	<i>R. Jaiswal</i> President	<i>Santosh Kumar Keshari</i> Partner
Date: 29-09-2018		M. No. 077873
Place: Delhi		Date: 29-09-2018
		Place: Noida

**EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2018**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	1,354,151	By Donation	625,507
To Meeting and Training Expenses	531,749	By Foreign Grants received from:-	
To Awareness Programm Expesnes	8,281,867	Save the Children	7,910,162
To Reproductive & Child Health Program Expenses	5,050	Action Aid	6,416,524
To Capacity Building	25,000	OXFAM India	1,663,000
To Community & Education Committee Expenses	1,791,113	By Indian Grants received from:-	
To Advocacy & Workshop Expenses	671,006	HCL Foundation	1,082,800
To Teaching, Learning, IEC Material Expesnes	2,216,336	Essel Social Welfare Foundation	3,683,218
To Books & Stationery Expenses	585,383	Delhi State Aids Control Society	1,630,695
To Reporting & Documentation Expenses	54,050	Delhi Commission for Women	81,288
To Fooding, Boarding & Loadng Expesnes	437,654	Azim Premji Philanthropic Initiative	6,341,800
To Miscellaneous Expenses	85,562	By Interest	316,050
To Conveyance & Travel	810,308		
To Oreintation of School Safety Commet	39,280		
To Rent	1,602,565		
To Social Security for Staff	90,116		
To Honorarium to Programme staff	1,002,808		
To Vocational and Life Skills Training Exp	450,503		
To Salary & Partime Personal	9,541,161		
To Audit Fees	28,600		
To Depreciation	138,172		
To Excess of Income over Expenditure	8,611		
<b>Total</b>	<b>29,751,044</b>	<b>Total</b>	<b>29,751,044</b>

As per our report of even date

For EFRAH- Empowerment for Rehabilitation  
 Academic & Health . **For EFRAH**  
**For EFRAH**  
  
 Secretary  
  
 President

Date: 29-09-2018  
 Place: Delhi

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

  
 (Santosh Kumar Keshari)  
 Partner

M. No. 077873  
 Date: 29-09-2018  
 Place: Noida

# EFRAH-EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH

## DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2018

Annexure - I

S. No.	GROSS BLOCK		DEPRECIATION				NET BLOCK		
	Description of Asset	Actual cost/ Cost as on 01.04.2017	Additions upto 30-9-17	Additions after 30-9-17	Deductions	Cost as on 31.3.2018	Rate	Amount	As on 31.3.2018
1	EQUIPMENTS	213,863	77,950	-	-	291,813	15%	43,772	248,041
2	PRINTER	21,190	14,000	-	-	35,190	15%	5,279	29,912
3	FURNITURE & FIXTURE	205,902	-	-	-	205,902	10%	20,590	185,312
4	MOBILE	3,329	-	-	-	3,329	15%	499	2,830
5	AIRCONDITIONER	4,385	-	-	-	4,385	15%	658	3,727
6	COMPUTER	73,209	36,932	40,300	-	150,441	40%	52,116	98,325
7	FAN	12,369	-	2,700	-	15,069	15%	2,058	13,011
8	T.V.	35,436	-	-	-	35,436	15%	5,315	30,121
9	SCOOTY	52,563	-	-	-	52,563	15%	7,884	44,679
		622,246	128,882	43,000	-	794,128		138,172	655,956

As per our report of even date

For EFRAH- Empowerment for Rehabilitation  
Academic & Health

For EFRAH  
Secretary

President

For EFRAH  
President

For Keshari Keshari & Co.  
Chartered Accountants

Reg. No. 086466  
FRN No. 008646C  
KESHARI & CO. ★  
NOIDA  
Registered Accountants

(Santosh Kumar Keshari)

Partner

M. No. 077873

Place: Noida

Date: 29-09-2018

Place: Delhi

Date: 29-09-2018