

## Independent auditors' report to the trustees of The Rajiv Neelu Kachwaha Charitable Trust New Delhi

### Report on the financial statements

We have audited the accompanying financial statements of The Rajiv Neelu Kachwaha Charitable Trust New Delhi (the Trust), which comprise the Balance Sheet as at 31 March, 2018, and the Statement of Income and Expenditure for the period from 1 April, 2017 to 31 March, 2018, and a summary of significant accounting policies and other explanatory information.

### Management's responsibility for the financial statements

Trust 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 trust in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the Trust 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; This responsibility further includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 control relevant to the trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation made by 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.



**Independent auditors' report to the trustees of The Rajiv Neelu Kachwaha Charitable Trust New Delhi**

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information 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 trust as at 31 March 2018, and
- b. In the case of the Statement of Income and Expenditure, of the excess of Income over expenditure for the period from 1 April, 2017 to 31 March, 2018.

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the trust so far as appears from our examination of those books.
- c) The balance sheet, statement of income and expenditure dealt with by this report are in agreement with the books of account.
- d) The balance sheet and statement of income and expenditure dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.

**For SMS & Associates**

Chartered Accountants

Firm Registration Number: **018687N**

**Shukdev Sadhoo**

(Partner)

Membership No: **084188**

Date: **31.08.2018**

Place: New Delhi

**RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**

**1/6, SHANTI NIKETAN, NEW DELHI 110 021**

**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31st MARCH, 2018**

<b>LIABILITIES</b>	<b>Amount Rs.</b>	<b>Amount Rs.</b>	<b>ASSETS</b>	<b>Amount Rs.</b>	<b>Amount Rs.</b>
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>		
Balance as per last year		877,795.00	[As per schedule - A]		108,120.38
<b>GENERAL FUND</b>			<b>LOAN &amp; ADVANCES</b>		
Balance as per last year	1,210,397.97		- 'Tax Deducted at Source		95,316.00
<b>Add :-</b> Excess of Income over Expenditure	<u>109,645.00</u>	1,320,042.97	<b>CURRENT ASSETS</b>		
			In Saving Bank Account with Indian Bank	83,290.59	
			- FDR With Indian Bank	<u>1,911,111.00</u>	
					1,994,401.59
		<u>2,197,837.97</u>			<u>2,197,837.97</u>

**AUDITORS REPORTS**

"As per our report of even date "

**FOR SMS & ASSOCIATES**

Chartered Accountants

FRN No: 018687N



**Shukdev Sadhoo**  
**Partner**

**Membership No. 84188**

For **RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**

*Mamta Kachwaha*

(MAMTA KACHWAHA)  
TRUSTEE

*S/k*

(SUMEET KACHWAHA)  
CHAIRPERSON

PLACE : NEW DELHI

DATED : 31.08.2018

**RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**

**1/6, SHANTI NIKETAN, NEW DELHI 110 021**

**FOREIGN CONTRIBUTION ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDING 31ST MARCH, 2018**

<b>EXPENDITURE</b>	<b>Amount Rs.</b>	<b>INCOME</b>	<b>Amount Rs.</b>
To Depreciation	19,913.00	By Interest Received	129,558.00
To Excess of Income over Expenditure carried to Balance Sheet	109,645.00		
	<u>129,558.00</u>		<u>129,558.00</u>

**AUDITORS REPORTS**

"As per our report of even date "

**FOR SMS & ASSOCIATES**

Chartered Accountants

FRN No: **018687N**



**Membership No. 84188**

For **RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**

*Mamta Kachwaha*

(MAMTA KACHWAHA)  
TRUSTEE

*S. K.*

(SUMEET KACHWAHA)  
CHAIRPERSON

PLACE : NEW DELHI

DATED : 31.08.2018

**RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**  
**1/6, SHANTI NIKETAN**  
**NEW DELHI - 110 021**  
**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS & PAYMENTS FOR YEAR ENDED 31st MARCH, 2018**

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
<b><u>OPENING BALANCE</u></b>		Advance	12,650.00
- Cash at Bank	80,224.59		
- FDR With Indian Bank	<u>1,797,269.00</u>	<b><u>CLOSING BALANCE</u></b>	
		- Cash at Bank	83,290.59
		- FDR With Indian Bank	<u>1,911,111.00</u>
Interest Received	129,558.00		1,994,401.59
	<u>2,007,051.59</u>		<u>2,007,051.59</u>

**FOR SMS & ASSOCIATES**

Chartered Accountants

FRN No: **018687N**



**Membership No. 84188**

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*Mamta Kachwaha*

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CHAIRPERSON

PLACE : NEW DELHI

DATED : 31.08.2018

**SCHEDULE - A**

**RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST**

**1/6, SHANTI NIKETAN**

**NEW DELHI 110 021**

**FOREIGN CONTRIBUTION ACCOUNT**

**FIXED ASSETS SCHEDULE AS ON 31.03.2018**

SR. NO.	Particulars	Bal. As on 1.4.2017	Addition During the Yr.	Total Rs.	Rate	Depreciations	W.D.V.As on 31.3.2018
1	Computers	7,936.00	-	7,936.00	60%	4,762.00	3,174.00
2	Furniture & Fixture	4,384.00	-	4,384.00	10%	438.00	3,946.00
3	Vehicles	1,231.00	-	1,231.00	15%	185.00	1,046.00
4	Office Equipment	96,856.00	-	96,856.00	15%	14,528.00	82,328.00
5	Building Account	17,626.38	-	17,626.38	-	-	17,626.38
TOTAL Rs.		128,033.38	-	128,033.38		19,913.00	108,120.38

For RAJIV NEELU KACHWAHA PUBLIC CHARITABLE TRUST

*Mamta Kachwaha*

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