PINTO M. P. & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY OF SYNERGY SANSTHAN, HARDA, MADHYA PRADESH

We have audited the attached Balance Sheet of SYNERGY SANSTHAN, Harda, Madhya Pradesh as at 31st March, 2018 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of Synergy Sansthan. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

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 accounts have been kept by the Society so far as appears from our examination of the books.
C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view:-
    i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2018
    ii. In the case of the Income and Expenditure of ~~Surplus~~/Deficit for the year ended on that date.
    iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1st April, 2017 to 31st March, 2018.

For Pinto M.P. & Associates,
Chartered Accountants.
Firm Regn. No. 006002N

(Martin P. Pinto F.C.A.)
Membership No. 085006

- 7 SEP 2018

SYNERGY SANSTHAN

CONSOLIDATED BALANCE SHEET OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT AS AT 31ST MARCH, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS FUND	63,800.00	**FIXED ASSETS:**	
		GENERAL ACCOUNT	701,761.00
CAPITAL FUND:		F.C. ACCOUNT	7,083.00
GENERAL ACCOUNT	701,761.00		
F.C. ACCOUNT	7,083.00	LOANS & ADVANCES	254,815.00
GENERAL FUND			
RESERVE FUND	(216,638.89)	SECURITY DEPOSIT	2,000.00
RESTRICTED FUNDS:		**CURRENT ASSETS:**	
INDIAN GRANTS UNUTILIZED	(907,590.70)	GENERAL ACCOUNT	937,496.41
FOREIGN GRANTS UNUTILIZED	300,498.63	F.C. ACCOUNT	300,498.63
EXPENSES & OTHER PAYABLES	1,931,741.00		
UNSECURED LOAN	323,000.00		
Total ₹	2,203,654.04	Total ₹	2,203,654.04

Significant Accounting Policies and Notes to Accounts annexed.

SYNERGY SANSTHAN HARDA (M.P.)

(Authorised Signatory)

As per our report of even date.
For Pinto M.P. & Associates,
Chartered Accountants.
Firm Regn. No. 006002N

Pinto M.P. & Associates, New Delhi, Chartered Accountants

(MARTIN P. PINTO F.C.A)
Membership No. 085006

- 7 SEP 2018

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

I. Significant Accounting Policies

(i) **Basis of Accounting**

The Financial statements have been drawn up on historical cost convention and on the basis of mercantile system of accounting

(ii) **Fixed Assets**

a) Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.

b) Assets purchased out of specific purpose grants are charged to the respective fund and Capitalized at the end of the year.

c) Depreciation on Fixed Assets is charged on Written Down Value (WDV) method at the rates and in the manner provided in the Income Tax Act, 1961.

(iii) **Revenue Recognition**

Revenue from general purpose donations is recognized on the date on which the donation is received by the Society

(iv) **Specific purpose grants**

Grants received / expenses incurred for specific purposes are accounted for separately as 'Unutilized Grants' and the unspent balance of the grant is carried forward.

II. Notes to Accounts

(i) The Society has during the year adopted of mercantile system of accounting as followed in the earlier years.

(ii) The Society has charged cost of fixed assets to respective project/expense account at the time of purchase. At the year end total cost of Fixed Assets purchased during the year is transferred to Fixed Assets account with corresponding increase in Capital Fund/Designated Fund by way of a contra entry.

(iii) Schedules form a part of the Balance Sheet.

SYNERGY SANSTHAN ★ HARDA (M.P.)

(Authorised Signatory)

For Pinto M.P. & Associates
Chartered Accountants.
Firm Regn. No. 006002N

(Martin P. Pinto F.C.A)
Membership No. 085006

- 7 SEP 2018

SYNERGY SANSTHAN

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EXPENDITURE	AMOUNT	INCOME		AMOUNT
Expenditure met from Foreign Grant	1,825,109.55	**GRANTS Foreign (Incl.Interest)**		
		Received during the year	1,810,128.90	
		Add:Unutilised as on 01.04.2017	315,479.28	
Expenditure met from Indian Grant	4,295,870.00	Less: Unutilised as on 31.03.2018	300,498.63	1,825,109.55
		GRANTS INDIAN (Incl.Interest)		
		Received during the year	4,435,310.00	
Other Expenses:		Add:Unutilised as on 01.04.2017	(1,047,030.70)	
Income & Expenditure account as per General A/c.	267,702.50	Less: Unutilised as on 31.03.2018	(419,734.40)	3,808,013.70
		OTHER RECEIPTS		
		Contribution as per Income Expenditure Account (General A/c.)		205,115.00
		Excess of Expenditure over Income		550,443.80
Total ₹	6,388,682.05	**Total ₹**		6,388,682.05

(Authorised Signatory)

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

As per our report of even date.
For Pinto M.P. & Associates,
Chartered Accountants.
Firm Regn. No. 006002N

(MARTIN P. PINTO F.C.A)
Membership No. 085006

Pinto M.P. & Associates ★ New Delhi ★ Chartered Accountants

7 SEP 2018

SYNERGY SANSTHAN

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCES:		**FOREIGN GRANTS UTILIZED:**	
Foreign Contribution A/c.	315,479.28	(As per Receipts & Payments A/c.)	1,825,109.55
General A/c.	(1,137,282.09)		
		INDIAN GRANTS UTILIZED:	
		(As per Receipts & Payments A/c.)	4,295,870.00
RECEIPTS:			
FOREIGN GRANTS		**OTHER GENERAL ACCOUNT:**	
(As per Receipts & Payments A/c)	1,796,030.00	As per Receipts & Payments A/c.-Expenses	267,702.50
INDIAN GRANTS:			
(As per Receipts & Payments A/c.)	4,430,402.00		
OTHER GENERAL A/C. RECEIPTS:			
(As per Receipts & Payments A/c.)	194,251.00		
		CLOSING BALANCES:	
BANK INTEREST:		(As per Receipts & Payments A/c)	
General A/c.	15,772.00	Foreign Contribution A/c.	300,498.63
Foreign Contribution A/c.	14,098.90	General A/c.	(1,060,429.59)
Total ₹	5,628,751.09	Total ₹	5,628,751.09

(Authorised Signatory)

SYNERGY SANSTHAN HARDA (M.P.)

As per our report of even date.
For Pinto M.P. & Associates,
Chartered Accountants.
Firm Regn. No. 006002N

(MARTIN P. PINTO F.C.A)
Membership No. 085006

Pinto M.P. & Associates New Delhi Chartered Accountants

- 7 SEP 2018

SYNERGY SANSTHAN(FCRA FUNDS)
BALANCE SHEET AS AT 31ST MARCH 2018

LIABLITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund-Fixed Assets			**Fixed Assets:**		
As per Contra		7,083.00	As per Schedule `1'		7,083.00
Restricted Fund					
Opening Balance	315,479.28				
Grant Received (incl. interest)	1,810,128.90		**Current Assets,Loans & Advances**		
Less-Utilization	1,825,109.55	300,498.63	Cash in Hand	-	
			State Bank of India	333,810.63	
			Advances (Net)	(34,700.00)	
			TDS Receivable	1,388.00	300,498.63
	Total Rs.	**307,581.63**		**Total Rs.**	**307,581.63**

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

(Martin P. Pinto F.C.A)
Membership No. 085006

- 7 SEP 2018

(Authorised Signatory)

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

Pinto M.P. & Associates ★ Chartered Accountants ★ New Delhi CA

SYNERGY SANSTHAN

(FCRA FUNDS)

SCHEDULE FORMING PART OF BALANCE SHEET

FOR THE YEAR ENDED 31.03.2018

Fixed Assets

Particulars	**%**	**Opening Balance 31/03/2017**	**Addition**	**Depreciation**	**Closing Balance 31/03/2018**
Combination Board	10%	2,781.00	-	278.10	2,502.90
Notice Board	10%	5,089.00	-	508.90	4,580.10
Total (Rs.)		**7,870.00**	**-**	**787.00**	**7,083.00**

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

Pinto M.P. & Associates ★ New Delhi ★ Chartered Accountants

FCRA-Grants Details

Particulars	Opening Balance	Grant Received	Utilisation	Closing Balance
Action Aid-Bhopal				
CBL Project	(25,570.00)	-	130,491.00	(156,061.00)
Legacy Project	(63,908.00)	810,830.00	661,220.00	85,702.00
Pravah				
IDS Project	17,803.00		61,927.00	(44,124.00)
YRC	(83,506.00)		1,897.00	(85,403.00)
MLMF Project	(55,066.00)	378,000.00	424,090.00	(101,156.00)
Internship		32,200.00		32,200.00
ICS Project	50,408.00			50,408.00
Unnitti Foundation				
Udaan Project	104,119.00		119,842.00	(15,723.00)
Centre for Catalyzing (C3)				
C3 Udaan Programme	238,000.00	500,000.00	355,444.00	382,556.00
CRO	3,000.00			3,000.00
CYC				
Jagrik	(2,524.00)	75,000.00	69,700.00	2,776.00
Samjho to Express campaign	5,836.00			5,836.00
				-
Miscllaneous/Interest	126,887.28	14,098.90	498.55	140,487.63
	315,479.28	**1,810,128.90**	**1,825,109.55**	**300,498.63**

SYNERGY SANSTHA ☆ HARDA (M.P.)

Pinto M.P. & Associates ★ New Delhi ★ Chartered Accountants

SYNERGY SANSTHAN(FCRA FUNDS)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balances			**Grant Utilisation**		
Cash in Hand	-		**Action Aid-Bhopal**		
State Bank of India	343,767.28		CBL Project (Refund of Grant)	130,491.00	
Advances (Net)	(29,676.00)		Legacy Project	661,220.00	
TDS Receivable	1,388.00	315,479.28			
			Pravah Project		
Grants Received(Incl. Interest)			IDS Project	61,927.00	
Action Aid-Bhopal	810,830.00		YRC	1,897.00	
Pravah	410,200.00		MLMF Project	424,090.00	
Centre for Catalyzing (C3)	500,000.00				
CYC	75,000.00	1,796,030.00	**Unniti Foundation**		
			Udaan Project	119,842.00	
Interest on SB/FD		14,098.90	**Centre for Catalyzing (C3)**		
			C3 Udaan Programme	355,444.00	
			CYC	-	
			Jagrik Project	69,700.00	1,824,611.00
			Bank charges		498.55
			Closing Balances		
			Cash in Hand	-	
			State Bank of India	333,810.63	
			Advances (Net)	(34,700.00)	
			TDS Receivable	1,388.00	300,498.63
Total Rs.		**2,125,608.18**	**Total Rs.**		**2,125,608.18**

SYNERGY SANSTHAN HARDA (M.P.)

(Authorised Signatory)

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

Pinto M.P. & Associates New Delhi Chartered Accountants

(Martin P. Pinto F.C.A)
Membership No. 085006

7 SEP 2018

SYNERGY SANSTHAN(FCRA FUNDS)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	AMOUNT	INCOME		AMOUNT
Expenditure met from Foreign Grant	1,825,109.55	**GRANTS FOREIGN(INCL. INTEREST)**		
		Received During the Year	1,810,128.90	
		Add: Unutilised as on 31.03.2017	315,479.28	
		Less: Unutilised as on 31.03.2018	300,498.63	1,825,109.55
Total Rs.	**1,825,109.55**	**Total Rs.**		**1,825,109.55**

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

(Authorised Signatory)

SYNERGY SANSTHAN HARDA (M.P.)

Pinto M.P. & Associates New Delhi Chartered Accountants

(Martin P. Pinto F.C.A)
Membership No. 085006

- 7 SEP 2018

SYNERGY SANSTHAN(FCRA FUNDS)
BALANCE SHEET AS AT 31ST MARCH 2018

LIABLITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund-Fixed Assets			**Fixed Assets:**		
As per Contra		7,083.00	As per Schedule `1'		7,083.00
Restricted Fund					
Opening Balance	315,479.28				
Grant Received (incl. interest)	1,810,128.90		**Current Assets,Loans & Advances**		
Less-Utilization	1,825,109.55	300,498.63	Cash in Hand	-	
			State Bank of India	333,810.63	
			Advances (Net)	(34,700.00)	
			TDS Receivable	1,388.00	300,498.63
Total Rs.		**307,581.63**	**Total Rs.**		**307,581.63**

SYNERGY SANSTHAN ☆ HARDA (M.P.)

(Authorised Signatory)

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

Pinto M.P. & Associates ★ New Delhi ★ Chartered Accountants

(Martin P. Pinto F.C.A)
Membership No. 085006

- 7 SEP 2018

SYNERGY SANSTHAN

(FCRA FUNDS)

SCHEDULE FORMING PART OF BALANCE SHEET

FOR THE YEAR ENDED 31.03.2018

Fixed Assets

Particulars	%	Opening Balance 31/03/2017	Addition	Depreciation	Closing Balance 31/03/2018
Combination Board	10%	2,781.00	-	278.10	2,502.90
Notice Board	10%	5,089.00	-	508.90	4,580.10
Total (Rs.)		**7,870.00**	**-**	**787.00**	**7,083.00**

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

Pinto M.P. & Associates ★ Chartered Accountants ★ New Delhi CA

FCRA-Grants Details

Particulars	Opening Balance	Grant Received	Utilisation	Closing Balance
Action Aid-Bhopal				
CBL Project	(25,570.00)	-	130,491.00	(156,061.00)
Legacy Project	(63,908.00)	810,830.00	661,220.00	85,702.00
Pravah				
IDS Project	17,803.00		61,927.00	(44,124.00)
YRC	(83,506.00)		1,897.00	(85,403.00)
MLMF Project	(55,066.00)	378,000.00	424,090.00	(101,156.00)
Internship		32,200.00		32,200.00
ICS Project	50,408.00			50,408.00
Unnitti Foundation				
Udaan Project	104,119.00		119,842.00	(15,723.00)
Centre for Catalyzing (C3)				
C3 Udaan Programme	238,000.00	500,000.00	355,444.00	382,556.00
CRO	3,000.00			3,000.00
CYC				
Jagrik	(2,524.00)	75,000.00	69,700.00	2,776.00
Samjho to Express campaign	5,836.00			5,836.00
				-
Miscllaneous/Interest	126,887.28	14,098.90	498.55	140,487.63
	315,479.28	**1,810,128.90**	**1,825,109.55**	**300,498.63**

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

Pinto M.P. & Associates ★ Chartered Accountants ★ New Delhi

SYNERGY SANSTHAN(FCRA FUNDS)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	AMOUNT	INCOME		AMOUNT
Expenditure met from Foreign Grant	1,825,109.55	**GRANTS FOREIGN(INCL. INTEREST)**		
		Received During the Year	1,810,128.90	
		Add: Unutilised as on 31.03.2017	315,479.28	
		Less: Unutilised as on 31.03.2018	300,498.63	1,825,109.55
Total Rs.	**1,825,109.55**	**Total Rs.**		**1,825,109.55**

SYNERGY SANSTHAN ☆ HARDA (M.P.) ☆

(Authorised Signatory)

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

Pinto M.P. & Associates ★ New Delhi ★ Chartered Accountants

(Martin P. Pinto F.C.A)
Membership No. 085006

- 7 SEP 2018

SYNERGY SANSTHAN(FCRA FUNDS)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balances			**Grant Utilisation**		
Cash in Hand	-		**Action Aid-Bhopal**		
State Bank of India	343,767.28		CBL Project (Refund of Grant)	130,491.00	
Advances (Net)	(29,676.00)		Legacy Project	661,220.00	
TDS Receivable	1,388.00	315,479.28			
			Pravah Project		
Grants Received(Incl. Interest)			IDS Project	61,927.00	
Action Aid-Bhopal	810,830.00		YRC	1,897.00	
Pravah	410,200.00		MLMF Project	424,090.00	
Centre for Catalyzing (C3)	500,000.00				
CYC	75,000.00	1,796,030.00	**Unniti Foundation**		
			Udaan Project	119,842.00	
Interest on SB/FD		14,098.90	**Centre for Catalyzing (C3)**		
			C3 Udaan Programme	355,444.00	
			CYC	-	
			Jagrik Project	69,700.00	1,824,611.00
			Bank charges		498.55
			Closing Balances		
			Cash in Hand	-	
			State Bank of India	333,810.63	
			Advances (Net)	(34,700.00)	
			TDS Receivable	1,388.00	300,498.63
Total Rs.		**2,125,608.18**	**Total Rs.**		**2,125,608.18**

SYNERGY SANSTHAN HARDA (M.P.)

(Authorised Signatory)

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Regn. No. 006002N

Pinto & Associates Chartered Accountants New Delhi

(Martin P. Pinto F.C.A)
Membership No. 085006

7 SEP 2018