



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

2,203,654.04

Total ₹

For Pinto M.P. & Associates,

Firm Regn. No. 006002N

Pin

Membership No. 085006

- 7 SEP 2019

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For Mr. J.

(Authorised Signatory)

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.



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(Authorised Signatory)

For Pinto M.P. & Associates

Chartered Accountants.

Firm Regn. No. 006002N



(**Martin P. Pinto F.C.A.**)

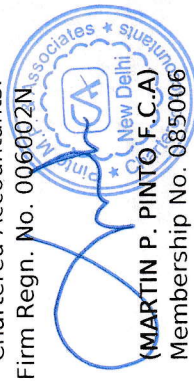
Membership No. 085006

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

As per our report of even date.
For Pinto M.P. & Associates,
Chartered Accountants.



(Authorised Signatory)
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27 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)		
RECEIPTS:		INDIAN GRANTS UTILIZED:	
FOREIGN GRANTS		(As per Receipts & Payments A/c.)	4,295,870.00
(As per Receipts & Payments A/c)			
INDIAN GRANTS:		OTHER GENERAL ACCOUNT:	
(As per Receipts & Payments A/c.)		(As per Receipts & Payments A/c.-Expenses)	267,702.50
OTHER GENERAL A/C. RECEIPTS:			
(As per Receipts & Payments A/c.)			
		CLOSING BALANCES:	
BANK INTEREST:		(As per Receipts & Payments A/c)	
General A/c.	194,251.00	Foreign Contribution A/c.	300,498.63
Foreign Contribution A/c.	15,772.00	General A/c.	(1,060,429.59)
	14,098.90		
Total ₹	5,628,751.09	Total ₹	5,628,751.09

As per our report of even date.
For Pinto M.P. & Associates,

Chartered Accountants,
Firm Regn. No. 006002N
New Delhi
(MARTIN P. PINTO F.C.A)
Membership No. 085006

- 7 SEP 2018

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(Authorised Signatory)

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(Authorised Signatory)

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

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund-Fixed Assets			
As per Contra		Fixed Assets:	
		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		
Less-Utilization	1,825,109.55		
		Current Assets, Loans & Advances	
		Cash in Hand	300,498.63
		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
			307,581.63

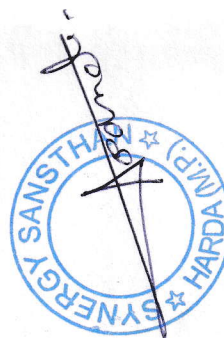
As per our report of even date
For Pinto M.P. & Associates

Chartered Accountants

Firm Regn. No. 006002N
Pinto & Associates
New Delhi
Chartered Accountants

(**Martin P. Pinto F.C.A.**)

Membership No. 085006



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(Authorised Signatory)

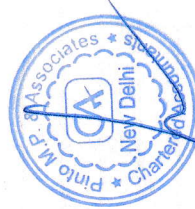
- 7 SEP 2018

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



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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				
Jagrak	(2,524.00)	75,000.00	69,700.00	2,776.00
Samjho to Express campaign	5,836.00			5,836.00
Miscellaneous/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



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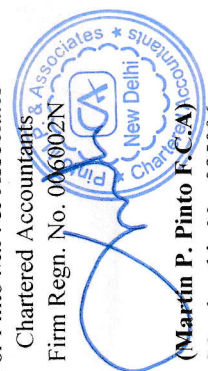
SYNERGY SANSTHAN(FCRA FUNDS)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

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	Unniti Foundation	
		Udaan Project	119,842.00
Interest on SB/FD		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

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



(Authorised Signatory)

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

As per our report of even date
For Pinto M.P. & Associates
Chartered Accountants

Firm Regn. No. 006002N



(Martin P. Pinto F.C.A.)

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- 7 SEP 2018



(Authorised Signatory)

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

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund-Fixed Assets			
As per Contra		Fixed Assets:	
		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		
Less-Utilization	1,825,109.55		
		Current Assets, Loans & Advances	
		Cash in Hand	333,810.63
		State Bank of India	(34,700.00)
		Advances (Net)	1,388.00
		TDS Receivable	300,498.63
		Total Rs.	307,581.63

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- 7 SEP 2018

SYNERGY SANSTHAN
(FCRA FUNDS)
SCHEDULE FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDED 31.03.2018

<u>Fixed Assets</u>						
Particulars	%	Opening Balance 31/03/2017	Addition	Depreciation	Closing Balance 31/03/2018	
Combination Board	10%	2,781.00	-	278.10	2,502.90	
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Total (Rs.)		7,870.00	-	787.00	7,083.00	

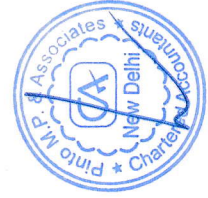


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FCRA-Grants Details

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
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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
Miscellaneous/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



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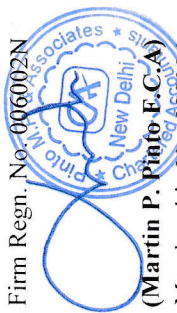
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SYNERGY SANSTHAN (FCRA FUNDS)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

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
			<u>1,825,109.55</u>
	Total Rs. <u>1,825,109.55</u>		Total Rs. <u>1,825,109.55</u>




 (Authorised Signatory)

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

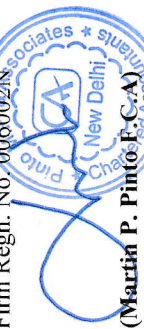
SYNERGY SANSTHAN(FCRA FUNDS)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balances</u>		<u>Grant Utilisation</u>	
Cash in Hand	-	<u>Action Aid-Bhopal</u>	
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
		<u>Pravah Project</u>	
<u>Grants Received(Incl. Interest)</u>		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	<u>Unniti Foundation</u>	
		Udaan Project	119,842.00
Interest on SB/FD		<u>Centre for Catalyzing (C3)</u>	
		C3 Udaan Programme	355,444.00
		CYC	
		Jagrik Project	69,700.00
			1,824,611.00
		Bank charges	498.55
		<u>Closing Balances</u>	
		Cash in Hand	-
		State Bank of India	333,810.63
		Advances (Net)	(34,700.00)
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Total Rs.	2,125,608.18	Total Rs.	2,125,608.18

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

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(Authorised Signatory)

7 SEP 2018