

PRIVATE & CONFIDENTIAL

# **AUDIT REPORT**

**FOR THE FINANCIAL YEAR 2021-22**

**OF**

**BETHEL LIFE CARE CHARITABLE TRUST**

REGISTERED OFFICE: ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG,  
CHANGLANG, 792121, ARUNACHAL PRADESH, INDIA

---

AUDITOR

**N.C. MAZUMDER & CO.  
(PROP. NARAYAN CHANDRA MAZUMDER)  
FIRM REGN. NO.: 309125E  
MEMEBERSHIP NO.: 016660**

## **AUDITOR'S REPORT**

**To The Members of**

**BETHEL LIFE CARE CHARITABLE TRUST**

**REGISTERED OFFICE: ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG, CHANGLANG, 792121, ARUNACHAL PRADESH, INDIA**

We have audited the accompanying Financial Statements of **BETHEL LIFE CARE CHARITABLE TRUST**, registered under "REGISTERED UNDER TRUST ADHINIYAM" Registered Office: **ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG, CHANGLANG, 792121, ARUNACHAL PRADESH, INDIA** which comprise the Balance Sheet as on March 31, 2022 and The Statement of Income and Expenditure for the year ended March 31, 2022 and a summary of significant accounting policies and other explanatory information.

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

The Management of Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with statutory provisions for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are responsible and prudent ; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively 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 conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountant 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 disclosure in 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 risks assessments, the auditor consider internal control relevant to the Trust's preparation and fair presentation of the financial statements 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 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.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us ,the financial statement give the information required by the Act 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 Balance Sheet of the state of affairs of the Trust as at 31st March, 2022 and
- b) In case of Income & Expenditure account of the Surplus being excess Income over Expenditure for the year ended on that date.

We further 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 are required by law have been kept by the Trust so far as appears from our examination of those books;
- c) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- d) No provision has been made in respect of any liability which is of contingent nature.
- e) Balances of Sundry Creditors & Other Credit Balances, Deposits, Loans & Advances, Sundry Debtors are subject to Confirmation and reconciliation, if any



- f) Closing stock and Cash balance as at 31-3-2022 have not been physically verified by me however they have been certified by organization
- g) Our report is based on the basis of books of accounts and records provided to us by office bearers of the organization.
- h) The financial statement of the concern is subject to GST Liability & Reconciliation (If Any).
- i) We hereby certify that the following activity undertaken by trust during the above mentioned period –

#### PROJECT DONE UNDER NABARD

S.NO.	NAME OF PROJECT	PLACE
1	Two shaft Handloom	Changlang
2	Hand Embroidery	Miao
3	Food Processing and Bakery	Namong
4	Food Processing and Bakery	Miao
5	Hand Embroidery	Nongtham
6	Hand Embroidery	Mahadevpur
7	Handicraft and Carpet weaving	TR Camp Miao
8	Hand Embroidery	Piyong
9	Handloom and weaving	Longvi Village
10	Food & Beverages	Namsai
11	Travel Consultant	Namsai
12	My District My Project	Namsai
13	Buyer Seller Meet	Namsai
14	METRU	Changlang

#### SKILL DEVELOPMENT PROGRAMME

S.NO.	SCHEME	Trade/Course	Training Centre
1	PMKVY-3.0-CSCM (scheme)	Covid Frontline worker (Basic Care support)	Martha Nursing Training School, Jairampur
2	PMKVY-3.0-CSCM (Scheme)	General Duty Assistant	Martha Nursing Training School, Jairampur
3	Placement linked Skill development Training Program (ASDM-25)	Field Technician Computing and peripherals	Bethel Skills Duliajan
4	PMKVY-2.0-CSSM (Scheme) (APSDM)	General Duty Assistant	Martha Nursing Training School, Jairampur



**AWARENESS PROGRAMME CONDUCTED:**

S.NO.	NAME OF PROJECT	PLACE
1	Community Sensitization on Human Trafficking	Miao, Changlang (A.P.)
2	Drug De-addiction awareness camp cum Moral Excellence Seminar	Jairampur, Changlang (A.P.)
3	Yoga Day Celebration cum Awareness Camp	Jairampur, Changlang (A.P.)
4	Awareness Camp on Good Agriculture practice	Changlang (A.P.)
5	Awareness Camp on Financial Literacy	Changlang (A.P.)
6	Baseline survey for Bio Diversity Risks	
7	Awareness Generation in Personal Hygiene & Wash	Namsai (A.P.)
8	Awareness generation among youth life skill programme	Tinsukia (Assam) & Changlang (A.P.)
9	Awareness Generation on Job Fair & Self Employment Programme	Miao, Changlang (A.P.)
10	Awareness on Pandemic & Preventive measures	Jairampur, Changlang (A.P.)



Place : TINSUKIA  
Date: 18.09.2022



*N.C. Mazumder*

For N.C. Mazumder & Co.  
Chartered Accountants

Firm's Reg. No. : 309125E  
N.C. MAZUMDER & CO.  
Chartered Accountants  
ICAI Firm Reg. No. 309125E

(Narayan Chandra Mazumder)  
Proprietor

Membership No. 016660  
(NARAYAN CHANDRA MAZUMDER)

Proprietor

Membership No.: 016660

UDIN: 22016660ASZQNX1720

## BETHEL LIFE CARE CHARITABLE TRUST

REG. OFFICE - ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG, CHANGLANG, ARUNACHAL PRADESH, INDIA-792121.

Planning Commission (NITI AYO) Government of India Regn. No. AR/2017/0158564

Registered under Section 12AB, 80G of Income Tax Act, 1961, Government of India

### BALANCE SHEET

AS ON 31/03/2022

FUNDS & LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CORPUS FUND</b>	9,50,000.00		
<b>GENERAL FUND :</b>		<b>FIXED ASSETS:-</b>	
AS PER LAST BALANCE SHEET	22,15,918.46	<b>Computer</b>	59,185.00
ADD: SURPLUS AS PER INCOME		LESS:- DEPRE. @40%	23,674.00
& EXPENDITURE ACCOUNT	15,79,532.18		<b>35,511.00</b>
	<b>37,95,450.64</b>	<b>Furniture &amp; Fittings</b>	5,13,508.00
<b>Audit Fees Payble</b>	<b>10,000.00</b>	LESS:- DEPRE. @10%	48,350.80
			<b>4,65,157.20</b>
		<b>Building</b>	5,27,610.00
		LESS:- DEPRE. @10%	52,761.00
			<b>4,74,849.00</b>
		<b>Plant &amp; Machinery</b>	3,66,935.00
		LESS:- DEPRE. @15%	55,040.25
			<b>3,11,894.75</b>
		<b>Land</b>	8,87,750.00
			<b>8,87,750.00</b>
		<b>Building Wip</b>	9,31,852.00
			<b>9,31,852.00</b>
		<b>Deposits</b>	86,000.00
			<b>86,000.00</b>
		<b>Loans &amp; Advances</b>	7,75,115.00
			<b>7,75,115.00</b>
		<b>CLOSING BALANCE:</b>	
		<b>CASH IN HAND</b>	14,771.00
		(As Certified by Secretary)	
		<b>CASH AT BANK</b>	
		SBI Bank AC No. 38435643265	6,40,667.59
		SBI Bank AC No.40228023421	1,09,092.48
		PNB Bank AC No. 0310050023825	22,790.72
			<b>7,72,550.79</b>
<b>TOTAL Rs. :-</b>	<b>47,55,450.64</b>	<b>TOTAL Rs. :-</b>	<b>47,55,450.64</b>

For,  
BETHEL LIFE CARE CHARITABLE TRUST

PLACE : TINSUKIA  
DATED : 18.09.2022



For N.C. Mazumder & Co.

Chartered Accountants  
Firm Reg. No. : 309125E

*N.C. Mazumder*  
(NARAYAN CHANDRA MAZUMDER)  
Proprietor

Membership No.: 016660  
UDIN:

22016660AS28N21720  
For N.C. MAZUMDER & CO.  
Chartered Accountants  
ICAI Firm Reg. No. 309125E  
(Narayan Chandra Mazumder)  
Proprietor  
Membership No. 016660

## BETHEL LIFE CARE CHARITABLE TRUST

REG. OFFICE - ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG, CHANGLANG, ARUNACHAL PRADESH, INDIA-792121.

Planning Commission (NITI AYOJ) Government of India Regn. No. AR/2017/0158564

Registered under Section 12AB, 80G of Income Tax Act, 1961, Government of India

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To SOCIAL WELFARE PROGRAMME EXPENSES</b>			
Skill Development Expenses	43,57,584.15		
Affiliation Fees	58,050.00		
Car Rent	1,68,200.00		
Carrying Charge	42,800.00		
Center Rent	90,500.00		
Event Related Expenses	39,790.00		
Examination Fees	1,12,105.00		
General Expenses	1,47,265.00		
Honourarium	90,900.00		
Hostel Rent	4,74,400.00		
Inspection Fees	15,000.00		
Mess Expenses	18,42,310.00		
Printing & Stationary	1,26,712.00		
Staff Salary	29,88,925.00		
Survey Expenses On Bio-Diversity	60,000.00		
	<b>1,06,14,541.15</b>		
<b>To Administration Expenses</b>			
Accounting Charges	26,848.58		
Bank Charges	1,972.02		
Books And Periodicals	35,200.00		
Car Fuel	94,390.00		
Consulting Charges	7,700.00		
Electrical Expenses	24,290.00		
Electricity Charges	59,374.00		
Festival Celebration Expenses	9,650.00		
Medical Expenses	3,339.00		
Miscellaneous Expenses	13,340.00		
Postage & Telegram	2,338.00		
Re-Assessment Fees	10,018.00		
Repair & Maintenance Expenses	72,060.00		
Scholarship Registration Charges	10,000.00		
Travelling Expenses	83,630.00		
	<b>4,54,149.60</b>		
<b>TO Audit Expenses</b>	<b>10,000.00</b>		
<b>TO Depreciation</b>	<b>1,79,826.00</b>		
On Fixed Assets			
<b>To Excess of Income over Expenditure</b>	<b>15,79,532.18</b>		
<b>TOTAL Rs. :-</b>	<b>1,28,38,048.93</b>	<b>TOTAL Rs. :-</b>	<b>1,28,38,048.93</b>

FOR,  
BETHEL LIFE CARE CHARITABLE TRUST

PLACE : TINSUKIA  
DATED : 18.09.2022



For N.C. Mazumder & Co. For N. C. MAZUMDER & CO.  
Chartered Accountants  
Firm Reg. No. : 309125E Chartered Accountants  
CAI Firm Reg. No. 309125E

(Narayan Chandra Mazumder)  
Proprietor  
Membership No.: 016660  
UDIN: 22016660AS20N1720



## BETHEL LIFE CARE CHARITABLE TRUST

REG. OFFICE - ABOVE CHENA PHARMACY, JAIRAMPUR, CHANGLANG, CHANGLANG, ARUNACHAL PRADESH, INDIA-792121.

Planning Commission (NITI AYOG) Government of India Regn. No. AR/2017/0158564

Registered under Section 12AB, 80G of Income Tax Act, 1961. Government of India

### RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To</b> <u>OPENING BALANCE :-</u>		<b>By</b> <u>SOCIAL WELFARE PROGRAM EXPENSES</u>	
CASH IN HAND (As Certified by Secretary)	4,67,163.00	Skill Development Expenses	47,57,097.77
<b>CASH AT BANK</b>		Affiliation Fees	58,050.00
SBI Bank AC No. 38435843265	2,30,200.74	Car Rent	1,68,200.00
PNB Bank AC No. 0310050023825	<u>22,790.72</u>	Carrying Charge	42,800.00
	<b>7,20,154.46</b>	Center Rent	90,500.00
<b>To</b> <u>Grant Received</u>		Event Related Expenses	39,790.00
Skill Development Programmes	64,96,185.93	Examination Fees	1,12,105.00
	<b>64,96,185.93</b>	General Expenses	1,47,265.00
<b>To</b> <u>Other Received</u>		Honourarium	90,900.00
Receipt from Students	39,26,402.00	Hostel Rent	4,74,400.00
Hostel/Mess Receipt	<u>23,48,827.00</u>	Inspection Fees	15,000.00
	<b>62,75,229.00</b>	Mess Expenses	18,42,310.00
<b>To</b> <u>Other Receipts (Annexure -A)</u>	<b>28,69,284.77</b>	Printing & Stationary	1,26,712.00
		Staff Salary	31,19,525.00
<b>To</b> <u>Other Collection</u>	<b>45,930.00</b>	Survey Expenses On Bio-Diversity	<u>60,000.00</u>
			<b>1,11,44,654.77</b>
<b>To</b> <u>Bank Interest</u>	<b>20,704.00</b>	<b>By</b> <u>Administration Expenses</u>	
		Accounting Charges	26,848.58
		Bank Charges	1,972.02
		Books And Periodicals	35,200.00
		Car Fuel	94,390.00
		Consulting Charges	7,700.00
		Electrical Expenses	24,290.00
		Electricity Charges	59,374.00
		Festival Celebration Expenses	9,650.00
		Medical Expenses	3,339.00
		Miscellaneous Expenses	13,340.00
		Postage & Telegram	2,338.00
		Re-Assessment Fees	10,018.00
		Repair & Maintenance Expenses	72,060.00
		Scholarship Registration Charges	10,000.00
		Travelling Expenses	<u>83,630.00</u>
			<b>4,54,149.60</b>
		<b>By</b> <u>Land Purchased</u>	<b>1,77,250.00</b>
		<b>By</b> <u>Plant Machinery Purchased</u>	<b>21,260.00</b>
		<b>By</b> <u>Furniture Purchased</u>	<b>1,35,000.00</b>
		<b>By</b> <u>Building Under Construction</u>	<b>9,31,852.00</b>
		<b>By</b> <u>Security Deposit</u>	<b>26,000.00</b>
		<b>By</b> <u>Other Payables</u>	<b>27,50,000.00</b>
		<b>By</b> <u>CLOSING BALANCE:</u>	
		CASH IN HAND	14,771.00
		(As Certified by Secretary)	
		<b>CASH AT BANK</b>	
		SBI Bank AC No. 38435643265	6,40,667.59
		SBI Bank AC No. 40228023421	1,09,092.48
		PNB Bank AC No. 0310050023825	<u>22,790.72</u>
			<b>7,87,321.79</b>
<b>TOTAL Rs. :-</b>	<b>1,64,27,488.16</b>	<b>TOTAL Rs. :-</b>	<b>1,64,27,488.16</b>

FOR,  
BETHEL LIFE CARE CHARITABLE TRUST

PLACE : TINSUKIA  
DATED : 18.09.2022



*N.C. Mazumder*  
For N.C. Mazumder & Co. MAZUMDER & CO.  
Chartered Accountants

Firm Reg. No. : 309125E  
ICAI Firm Reg. No. 309125E

(NARAYAN CHANDRA MAZUMDER) Chandra Mazumder)  
Proprietor

Membership No.: 016660

UDIN:

22016660 ASZGNX1720