



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To the Board of Trustees

Shri Puran Chandra Gupta Smarak Trust

Registered Address: Jagaran Building-2, Sarvodaya Nagar, Kanpur-208005 (Uttar Pradesh)

Report on the Financial Statements

We have audited the accompanying financial statements of, pertaining to foreign contribution, Shri Puran Chandra Gupta Smarak Trust (FCRA Reg. No.: 136530031), which comprises the Balance Sheet as at 31st March 2020, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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 Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization 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; and design, implementation and maintenance of internal controls, that were operating electively 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 taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. 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 financial control relevant to the organization's preparation of the financial statements that give true and fair view 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 organization's 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 on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws 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 the Balance Sheet, of the state of affairs of the **Shri Puran Chandra Gupta Smarak Trust** as at March 31st, 2020;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

For: **S. Sahoo & Co**
Chartered Accountants
FRN NO.: 0322952E



S. Sahoo
CA. Subhajit Sahoo, FCA, LLB
Partner
M. M. No: -057426
(UDIN: 21057426AAAAEZ3972)

Date: 28-01-2021
Place: New Delhi

SHRI PURAN CHANDRA GUPTA SMARAK TRUST
Registered Address: Jagaran Building-2, Sarvodaya Nagar, Kanpur-208005 (Uttar Pradesh)

FOREIGN PROJECTS
BALANCE SHEET AS AT 31ST MARCH 2020

Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
SOURCES OF FUND			
I. FUND BALANCES:			
a. General Fund	[01]	40,035,789	39,602,240
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	40,035,789	39,602,240
APPLICATION OF FUND			
I. FIXED ASSETS			
Gross Block		-	-
Less: Accumulated Depreciation		-	-
Net Block		-	-
II. INVESTMENT			
		55,475,970	55,000,000
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[02]	14,318,868	18,120,098
b. Cash & Bank Balance	[03]	63,191,016	40,144,649
Less: CURRENT LIABILITIES & PROVISIONS:	A	77,509,884	58,264,747
a. Current Liabilities	[04]	92,950,064	73,662,507
	B	92,950,064	73,662,507
NET CURRENT ASSETS	[A - B]	(15,440,180)	(15,397,760)
TOTAL	[I+II+III]	40,035,789	39,602,240
Significant Accounting Policies and Notes to Accounts	[17]		

The schedules referred to above form an integral part of the Balance Sheet.

For & on Behalf of:
S. Sahoo & Co.
Chartered Accountants

CA Subhjit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E



For & on Behalf of:
SHRI PURAN CHANDRA GUPTA SMARAK TRUST

General Secretary
Mahendra Mohan Gupta

Chief Functionary
Yogendra Mohan Gupta

Place: New Delhi

Date: 28 JAN 2021

SHRI PURAN CHANDRA GUPTA SMARAK TRUST
Registered Address: Jagaran Building-2, Sarvodaya Nagar, Kanpur-208005 (Uttar Pradesh)

FOREIGN PROJECTS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
I. INCOME			
Grant In Aid	[05]	135,305,947	142,452,583
Interest Income	[06]	4,322,090	1,928,749
TOTAL		139,628,037	144,381,332
II. EXPENDITURE			
Project Philips	[07]	254,551	5,916,233
Project Madrasa Year-1	[08]	5,583,425	23,174,020
Project Madrasa Year -2	[09]	5,404,164	-
Project Hope Year -2		-	5,457,622
Project Hope Year -3	[10]	11,228,643	-
Changing Behavior:- Creating Sanitation Change Leaders initiative -Phase-III	[11]	5,604,729	63,807,194
Changing Behavior:- Creating Sanitation Change Leaders initiative -Phase-IV	[12]	41,012,471	-
World Toilet College Year 2		-	25,455,874
World Toilet College Year-3	[13]	18,453,382	316,119
Projects Co-ordination Expenses	[14]	51,653,123	302,231
Depreciation		-	-
Less: Transferred to Assets Fund		-	-
TOTAL		139,194,487	124,429,293
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	433,550	19,952,039

Significant Accounting Policies and Notes to Accounts

[17]

The schedules referred to above form an integral part of the Income & Expenditure A/c.

For & on Behalf of:
S. Sahoo & Co.
Chartered Accountants



CA Subhjit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E

For & on Behalf of:
SHRI PURAN CHANDRA GUPTA SMARAK TRUST

Handwritten signature of Mahendra Mohan Gupta
General Secretary
Mahendra Mohan Gupta

Handwritten signature of Yogendra Mohan Gupta
Chief Functionary
Yogendra Mohan Gupta

Place: New Delhi

Date: 28 JAN 2021

SHRI PURAN CHANDRA GUPTA SMARAK TRUST
Registered Address: Jagaran Building-2, Sarvodaya Nagar, Kanpur-208005 (Uttar Pradesh)

FOREIGN PROJECTS
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
RECEIPTS			
Opening Balance :			
Cash in Hand (In INR)		-	63,846,612
Cash at Bank (In INR)		40,144,649	-
Grant In Aid	[15]	153,389,042	161,984,787
Interest Income	[16]	4,322,090	1,928,749
Change in Loan and Advances (Net)		5,005,692	
TOTAL Rs.		202,861,473	227,760,148

PAYMENT

Project Philips	[07]	254,551	5,916,233
Project Madrasa Year-1	[08]	5,583,425	23,174,020
Project Madrasa Year -2	[09]	5,404,164	-
Project Hope Year -2		-	5,457,622
Project Hope Year -3	[10]	11,228,643	-
Changing Behavior- Creating Sanitation Change Leaders initiative -Phase-III	[11]	5,604,729	63,807,194
Changing Behavior- Creating Sanitation Change Leaders initiative -Phase-IV	[12]	41,012,471	-
World Toilet College Year 2		-	25,455,874
World Toilet College Year-3	[13]	18,453,382	316,119
Projects Co-ordination Expenses	[14]	51,653,123	302,231
Loan & Advances			8,186,206
Changes in Fixed Deposit (Net)			
Closing Balance		-	-
Cash in Hand		63,191,016	40,144,649
Cash at Bank		202,861,473	227,760,148
TOTAL Rs.	[17]		

Significant Accounting Policies and Notes to Accounts
The schedules referred to above form an integral part of the Receipts & Payment A/c.

For & on Behalf of:
S. Sahoo & Co.
Chartered Accountants



CA Subhjit Sahoo, FCA, LLB
Partner
MM No. 057426
Firm No. 322952E

For & on Behalf of:
SHRI PURAN CHANDRA GUPTA SMARAK TRUST

General Secretary
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Place: New Delhi
Date: 28 JAN 2021