

INDEPENDENT AUDITOR'S REPORT

To,
LOK SWASTHYA SEWA TRUST,
AHMEDABAD,

Report on the Financial Statements of LOK SWASTHYA SEWA TRUST (Inclusive of all the projects)

Opinion

We have audited the accompanying financial statements of **LOK SWASTHYA SEWA TRUST (Inclusive of all the projects)**, 3rd Floor, Sewa Chanda Bhuvan, Opposite: Karnavati Hospital, Nr. Town Hall, Ellisbridge, Ahmedabad:380 006, Registration no: E/17318/Ahmedabad, which comprise the Balance Sheet as at 31st March, 2020 and the Income and expenditure account for the year ended on 31st March, 2020 and Significant Accounting Policies and other notes.

In our opinion and to the best of our information and according to the explanations given to us, the accounts read with and subject to notes thereon as per Schedule:1, the accounts give a true and fair view in conformity with the accounting principles generally accepted in India;

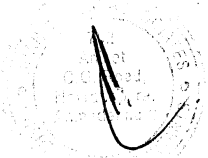
- i) in the case of Balance Sheet, of the state of affairs of the project as at 31st March, 2020 and
- ii) in the case of Income & Expenditure account of the excess of expenditure over income for the year ended on 31st March, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



SHAH & SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

702, ANIKET,
Nr. MUNICIPAL MARKET,
C.G. ROAD, NAVRANGPURA,
AHMEDABAD - 380 009.
PHONE: 26465433
FAX : 079 - 26406983
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In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

As required by The Bombay Public Charitable Trust Act, 1950 applicable to State of Gujarat and on the basis of such checks as we considered necessary and appropriate and according to information and explanations given to us during the course of audit, we enclose in the Annexure, a statement on the matters specified therein.

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 purposes of our audit and
- b) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.

Place : AHMEDABAD
Date : 23 OCT 2020
UDIN : 26047236AAAA1C1956

For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
FRN: 113742W


SUNIL K.DAVE
PARTNER
Membership Number: 047236

AUDITORS' REPORT

ANNEXURE TO THE AUDITORS' REPORT

(Referred to in Paragraph of our report of even date on Report on Other Legal and Regulatory Requirements)

1. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. The receipt and disbursements are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of the Accountant on the date of the audit were in agreement with accounts.
4. All books, deeds, accounts, vouchers and other documents of records required by us, were produced before us.
5. The inventory of the movables of projects duly certified by the Trustees has been maintained.
6. The Accountant appeared before and furnished the necessary information required by us.
7. No property or funds of the Trust are applied for any objects or purpose other than the objects or purpose of Trust.
8. The amount of outstanding loans for more than one year is Rs. NIL and that provision made for doubtful loans is Rs. NIL.
9. The tenders were not invited for repairs or construction as the expenditure involved did not exceed Rs. 5000/-.
10. No money of the projects has been invested contrary to the provisions of Section 35.
11. No alienation of immovable property has been contrary to the provisions of Section -36.

For **SHAH & SHAH ASSOCIATES**

Chartered Accountants

Firm Regn. No.113742W


PARTNER

SUNIL K. DAVE

Membership Number: 047236

Place : Ahmedabad

Date : 23 OCT 2020

UDIN : 20042236AAAAK11956

The Bombay Public Trust Act, 1950
Schedule VIII (Vide Rule 17(1))

Name of public Trust : LOK SWASTHYA SEWA TRUST Trust No. : E/17318/Ahmedabad Date of Registration : 22-09-2005

Address of the Trusts office : 3rd Floor , Sewa Chanda Bhuvan, Opp. Karnavati Hospital, Ellisbridge, Ahmedabad.

Trust office Phone No. : 07926580530, 07926580437

Balance Sheet as on 31st March, 2020

Bank Account No. of Trust for transaction of foreign contribution : Saving Bank Account No: 30626225433

Bank Address: State Bank of India, 6, Arjun Niwas, Near V.S. Hospital, Ellisbridge, Ahmedabad, Gujarat, 380006.

FCRA Registration No. : 041910390

Date : 06/01/2010

LOK SWASTHYA SEWA TRUST
(Inclusive of all the Projects)
Balance Sheet as on 31st March, 2020

FUNDS & LIABILITIES	AMOUNT RUPEES	AMOUNT RUPEES	PROPERTIES & ASSETS	AMOUNT RUPEES	AMOUNT RUPEES
Trust Funds or Corpus :			Fixed assets:		
i) Corpus fund:			As per Annexure -2		9,14,183
Balance as per last balance sheet	28,34,088		Advances :		
Add: Additions during the year	37,000		(Unsecured, considered good)		
	28,71,088				
(ii) Grant fund transferred from project :			Other advances :		
Balance as per last balance sheet	37,799		Rent deposit	47,000	
Add : Sewa shakti kendra APPI LSST PROJECT	93,282		Sewa bharat	1,50,000	
Add: Transferred from Projects as per Annexure-1	10,82,333		Shri sangini mahila balsewa sahakari		
	12,13,414	40,84,502	Mandli limited	1,63,669	
Other Earmarked Funds :			Receivable from staff	1,593	
(ii) Earmarked Fund/Other Funds :			Receivable sahayak fees	3,240	
As per Annexure - 1	31,63,036		Income Outstanding :		3,65,502
(i) Depreciation fund :			Accrued Interest on fixed deposits	1,75,877	
As per Annexure -2	6,10,991	37,74,027	Other Income :		
Liabilities:			Tax deducted at source		
Sundry creditors for expenses	5,67,454		For assessment year 2014-15	12,349	
Statutory due	14,101		For assessment year 2018-19	1,56,566	
Tapi jilla megha adivasi mahila sewa khet utpadak sahakari mandali limited, vyara distict, tapi	1,64,281	7,45,836	For assessment year 2019-20	72,673	
			For assessment year 2010-21	66,329	
Income and expenditure account :			Cash and Bank Balances :		4,83,794
Balance as per last balance sheet	14,32,568		As per Annexure -3		79,38,492
Add : Depreciation fund as at 31-12-2020 on fixed assets transferred to LSST main from project	1,36,443				
Less: Deficit Transferred from income & expenditure account	4,71,405	10,97,606			
TOTAL		97,01,971	TOTAL		97,01,971

The above Balance Sheet to the best of our belief contains a true account of the funds & liabilities and of the property & assets of the Trust.

Notes on Accounts Schedule - 1

Trustee *Shah*
Project in charge *Shah*
Accountant *Samuel*
Place : Ahmedabad
Date : **23 OCT 2020**

As per our separate report attached

SHAH & SHAH ASSOCIATES
Chartered Accountants
(Firm Regn. No. 113742W)

Shah
SHAH K. DAVE
Partner
Membership No. 047236

23 OCT 2020

The Bombay Public Trust Act, 1950
Schedule IX (Vide Rule 17(1))

Name of public Trust : LOK SWASTHYA SEWA TRUST Trust No. : E/17318/Ahmedabad Date of Registration : 22-09-2005

Address of the Trusts office : 3rd Floor, Sewa Chanda Bhuvan, Opp. Karnavati Hospital, Ellisbridge, Ahmedabad.

Trust office Phone No. : 07926580530, 07926580437

Income & Expenditure Account: For the year ended on 31st March, 2020

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Bank Address: State Bank of India, 6, Arjun Niwas, Near V.S. Hospistal, Ellisbridge, Ahmedabad, Gujarat, 380006.

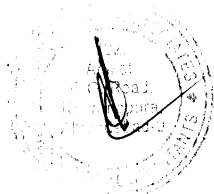
FCRA Registration No. : 041910390

Date : 06/01/2010

LOK SWASTHYA SEWA TRUST
(Inclusive of all the Projects)

Income & Expenditure Account for the year ended on 31st March, 2020

EXPENDITURE	AMOUNT RUPEES	AMOUNT RUPEES	INCOME	AMOUNT RUPEES	AMOUNT RUPEES
To Establishment expenses :			By Interest (accrued/realized):		
Salary and allowances :			On savings bank accounts	9,204	
Accountant salary	2,17,127		On fixed deposit receipts (net)	1,81,976	1,91,180
Project co-ordinator salary	6,82,082				
Assistant project co-ordinator salary	3,23,471		By Donations in cash or kind :		
Trainee salary	18,60,468		Domestic Donation received :		
Travel & allowance of balsevika / bal teacher	14,115		Mahila Sewa Trust	10,00,000	
Consultancy fees	5,50,200	36,47,463	Mittal Agency	5,500	
			Individual Donors	4,84,205	14,89,705
To Legal & professional fees		17,700	By Income from received from :		
To Audit fees		1,07,508	Resources person fees received from Sewa Bharat	4,95,000	
To Contribution & fees			Sahayak fees received from Members	49,270	
Administrative contribution paid to Charity Commissioner		50,000	Miscellaneous income received	149	
			Recovery towards expenses	54,977	
To Miscellaneous expenses :			Trainee salary received from PHFI	19,95,000	
Administration expenses :		1,66,946	Sundry balances written off	51,450	
To Depreciation					26,45,846
For others	67,545		By Income for project activities:		
For Projects Activities (Refer Annexure - 1)	23,719	91,264	Interest on savings bank accounts- Sankalit Sewa	16,500	
			FCRA donation	1,40,927	
To Expenditure on objects of the trust			Interest on FCRA accounts	29,315	
Other Charitable objects:			Interest on saving bank account-Tini TATA	37,867	
(i) Occupational health activity :			Other income received	14,000	
Personnel				2,38,609	
Supervisor salary	97,405		By Excess of expenses over income of projects activities transferred to the Earmarked fund	79,28,772	81,67,381
Conveyance & allowances	10,890				
	1,08,295		To Excess of expenditure over income transferred to balance sheet		4,71,405
Education awareness					
Conveyance expenses (health sevika)	5,108				
Miscellaneous/Admin expenses	3,230				
	8,338				
(ii) Health Training activity related expenses	4,780				
(iii) Health activity related expenses	1,19,994				
(iv) Expenses against donation for childcare activities	4,75,848	7,17,255			



<u>To Expenses Incurred for</u> <u>Project Activities:</u>				
<u>To Expenditure on objects of the trust</u>				
<u>To Expenses against grant fund for incurred</u> <u>& from agreement for performance of work</u> <u>between Funder and LSST conducting on</u> <u>childcare and healthcare activities :</u>				
(A) Medical Relief (Health)				
(i) Expenses against RIS project reimbursed for healthcare activities		32,11,247		
(ii) Expenses against TINJ project reimbursed for healthcare activities		5,77,292		
(iii) Expenses against WHO - APW reimbursed for healthcare activities		12,38,442		
(iv) Expenses against WHO - SSK reimbursed for healthcare activities		12,87,095		
(v) T.B.Project (Non FCRA)		80,074		
		63,94,150		
(B) Educational				
(i) Sewa Shakti Kendra APPI LSST Project (Non FCRA)		4,12,474		
(ii) Sanklit Sewa LSST Holdeen Project (FCRA)		12,60,414		
		16,72,888		
(C) FCRA Project				
		1,00,343		
Sub total (A+B+C)			81,67,381	
Total			1,29,65,517	1,29,65,517

Notes on Accounts Schedule - 1

Trustee [Signature]

Project in charge [Signature]

Accountant [Signature]

Place : Ahmedabad

Date :

23 OCT 2020



As per our separate report attached

SHAH & SHAH ASSOCIATES
Chartered Accountants
(Firm Regn. No. 113742W)

[Signature]
SUNIL K. DAVE

Partner
Membership No. 047236

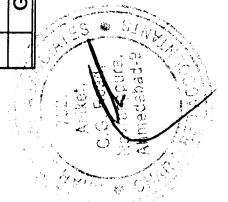
23 OCT 2020

LOK SWASTHYA SEWA TRUST (Inclusive of all the Projects)

ANNEXURE-1

DETAILS OF EARMARKED FUND/OTHER FUND

Sr No	Project Name	Opening Balance as On 1/04/2019	Grant Received During the Year	Inter project transferred debit/(credit) during the year	Inter project transferred debit/(credit) during the year	Adjustment s for Fixed assets transferred to LLST- Main	Interest on savings bank accounts	Domestic donation received during the year	Other income received	Expenses incurred & reimbursed from grant fund received during the year.	Earmarked fund transferred to Grant to fund	Expenditure / (Income) During the Year	Closing Balance as on 31/03/2020
A EARMARKED FUNDS:													
1	Sewa Shakti Kendra APPI LSST Project	7,07,222	-	-	(2,29,725)	-	-	-	-	-	65,023	4,12,474	-
2	T.B.Project	(31,322)	75,000	-	-	-	-	-	-	-	-	80,074	(36,396)
3	Sanklit Sewa LSST Holdeen Project	6,55,022	6,50,370	-	-	-	16,500	-	14,000	-	-	12,60,414	75,478
Total (A)		13,30,922	7,25,370	-	(2,29,725)	16,500	FCRA Interest	-	14,000	-	65,023	17,52,962	39,082
B Donation Fund for Education Purpose													
4	Donation for Education Project	7,021	-	-	-	-	-	-	-	-	-	-	7,021
C Donation Fund for General purpose													
5	FCRA Project (Main)	8,34,567	-	-	-	-	29,315	-	-	1,40,927	-	1,00,343	9,04,466
D Lok Swasthya Sewa Trust:													
i)	RIS project activities	-	23,98,500	7,00,000	(7,00,000)	-	-	-	-	-	7,00,000	32,11,247	(15,12,747)
ii)	Trii TATA Trust project activities	-	35,00,000	-	-	-	37,867	-	-	-	-	5,77,292	29,60,575
iii)	WHO (APW) project activities	-	14,24,208	1,85,766	(1,85,766)	-	-	-	-	-	1,85,766	12,38,442	-
iv)	WHO (SSK) project activities	-	21,83,278	1,31,544	(1,31,544)	-	-	-	-	-	1,31,544	12,87,095	7,64,639
GROSS TOTAL (A + B+ C+D)		21,72,510	1,02,31,356	10,17,310	(10,17,310)	(2,29,725)	45,815	-	14,000	1,40,927	10,82,333	81,67,381	31,63,036



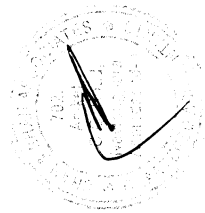
LOK SWASTHYA SEWA TRUST

(Inclusive of all the Projects)

Annexure- 2

FIXED ASSETS

Sr. No.	Description of Assets	Gross Block (At cost)			Depreciation		(Amount Rs.)
		Opening Balance as on 01/04/2019	Additions during the year up to 30th September, 2019	Addition During the year after 30th September, 2019	Closing Balance as at 31/03/2020	Provided up to 31/03/2019	
1	Computer System	481,392	-	-	481,392	350,755	403,011
3	Office Furnitures and Fixtures	18,600	-	-	18,600	7,298	8,428
4	Office Equipments	402,701	-	11,490	414,191	161,674	199,552
	Total	902,693	-	11,490	914,183	519,727	610,991



Annexure - 3

CASH & BANK BALANCES

Sr. No.	Name of the Bank	Type of Account	Account No	Balance as at 31.03.2020	Namo of the project
1	Bank Of India, Ellisbridge Branch., Ahmedabad	Current	200420110001128	-	APPI
2	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Current	1.20.005442	561	TB
3	Punjab National Bank, New Cloth Market Branch,Ahmedabad.	Saving	985000109167187	173,009	HOLDEEN
4	State Bank of India,Ellisbridge Branch, Ahmedabad.	Saving (FCRA)	30626225433	911,487	FCRA Project
5	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Saving	1.3.2859	939,647	HO
6	Shree Mahila Sewa Sahakari Bank Ltd.,(Shakti Project) Ahmedabad	Saving	1.3.3240	4,046	HO
7	Bank Of India, Ellisbridge Branch., Ahmedabad	Current	200420110000556	612,837	HO
8	Shree Mahila Sewa Sahakari Bank Ltd.(Tini Project), Ahmedabad	Saving	913805	2,796,905	HO
9	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Fixed Deposits	406/015113	400,000	HO
10	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Fixed Deposits	406/015089	700,000	HO
11	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Fixed Deposits	406/015188	400,000	HO
12	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Fixed Deposits	402/243556	500,000	HO
13	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Fixed Deposits	402/236703	500,000	HO
	TOTAL			7,938,492	

**LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECT)
FIXED ASSETS SUMMARY AS ON 31-03-2020**

Sr. No.	Project Name	Opening Balance as on 01/04/2019	Addition During the year Before 30th September, 2019	Addition During the year After 30th September, 2019	Inter Project Transfer during the year	Closing Balance as at 31/03/2020	Provided up to 31/03/2019	Inter Project Transfer during the year	Depreciation Provided for the year	Provided up to 31/03/2020
1	Sewa Shakti Kendra Appi LSST Project									
	Office Equipments	163,225	-	-	(163,225)	-	62,985	(78,021)	15,036	-
	Computer System	66,500	-	-	(66,500)	-	53,036	(58,422)	5,386	-
	TOTAL	229,725	-	-	(229,725)	-	116,021	(136,443)	20,422	-
2	T.B. Project									
	Furniture & Fixtures	9,050	-	-	-	9,050	6,178	-	287	6,465
	TOTAL	9,050	-	-	-	9,050	6,178	-	287	6,465
3	Sankit Sewa LLST Holdeen Project									
	Computer System	35,050	-	-	-	35,050	33,636	-	566	34,202
	Office Equipments	31,700	-	-	-	31,700	15,408	-	2,444	17,852
	TOTAL	66,750	-	-	-	66,750	49,044	-	3,010	52,054
4	Lok Swasthya Sewa Trust									
	Computer System	379,842	-	-	66,500	446,342	264,082	58,422	46,304	368,808
	Office Equipments	207,776	-	11,490	163,225	382,491	83,282	78,021	20,398	181,701
	Furniture Fixtures	9,550	-	-	-	9,550	1,120	-	843	1,963
	TOTAL	597,168	-	11,490	229,725	838,383	348,484	136,443	67,545	552,472
	GRAND TOTAL	902,693	-	11,490	-	914,183	519,727	-	91,264	610,991



**LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECT)**

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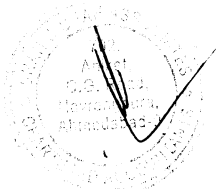
1Q dc	Project Name	Balance in Savings Account with Shri Mahila Sewa Sahakari Bank Limited	Balance in Current Account with Shri Mahila Sewa Sahakari Bank Limited	Balance in FCRA Account with State Bank of India Ahmedabad	Balance in Current Account with Bank of India, Ahmedabad	Balance in Savings Account with Punjab National Bank, Ahmedabad	Accrued interest on Fixed deposits	Fixed Deposits with Mahila Bank	Tax Deducted At Source	Other Advances Dedit Balances	Other Advances/Sundry Creditors Credit Balances
1	Sewa Shakti Kendra APPI LSST Project	-	-	-	-	-	-	-	-	-	-
3	T.B. Project	-	561	-	-	-	-	-	-	-	-
3	Sanklit Sewa LSST Holdeen Project	-	-	-	173,009	-	-	-	-	-	164,281
4	FCRA Project	-	-	911,487	-	-	-	-	-	-	-
5	Lok Swasthya Sewa Trust (Main)	3,740,598	-	-	612,837	-	175,877	2,500,000	307,917	365,502	581,555
	TOTAL	3,740,598	561	911,487	612,837	173,009	175,877	2,500,000	307,917	365,502	745,836

LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECTS)

SCHEDULE - 1

NOTES ON ACCOUNTS


1. **Significant Accounting Policies:**
 - a) The accounts are prepared under historical cost convention and according policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles followed by the trust.
 - b) The trust generally follows the mercantile system of accounting except accounting for Revenues from activities, which is accounted on cash basis.
 - c) Grant received has been treated as capital receipt and surplus/deficit as per Income & Expenditure Account is added/deducted therefrom showing unspent balance of grant in the balance sheet.
 - d) Fixed Assets are stated at cost.
 - e) Depreciation on fixed assets is provided as per the provisions of Income Tax Act, 1961.
2. All the expenses debited to Income and Expenditure account are incurred for the project and are within appropriate budget heads. The budget heads are as given by the Project Co-ordinator and accepted by the auditors as such.
3. Lok Swasthya Sewa Trust is a trust registered under the Bombay Public Trust, 1950 is a non-profit organization. The main objects of the trust are to impact cultural, economic, educational and social training to Self Employed Women.
4. Advancer received has been treated as liability and expenditure incurred for the project activities are deducted therefrom and balance amount is shown in the balance sheet as liability.
5. Balances under the head of other advances & sundry creditors are subject to confirmation.



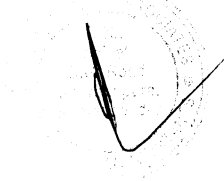
6. During the year under review the followings five projects have been executed by the trust for which separate books of accounts are maintained as per requirements of the funding agencies. The said accounts of the projects are duly audited and based on them the above consolidated financial statement of accounts for Projects has been prepared.

Project Sr.No	Name of the Project
1	Sewa Shakti Kendra APPI LLST Project
2	T. B. Project
3	Sanklit Sewa LSST Holdeen Project
4	FCRA Project

Trustee: 

Project in charge: 

Accountant: 



Place : Ahmedabad
Date : 23 OCT 2020