



A C BEHERA & CO.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

The President
SAHELI
At- Hassanpur, P.O. Bidyadharapur, Basta,
Dist- Balasore, Odisha-756029

Opinion

We have audited the financial statements of THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI), which comprises the Balance Sheet as at 31st March, 2020, and the statement of Income and Expenditure and statement of receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to explanations given to us, the aforesaid financial statements give the information required in the prescribed manner and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Association as at 31st March, 2020, its income and its receipts and payments for the year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with Standards on Auditing (SAs). Our responsibility under those standards is further described in the Auditor's Responsibilities for the Audit of the Financial statements section of our report. We are independent of the partnership in accordance with the ethical requirements that are relevant to our audit of 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.

Emphasis of Matter-Basis of Accounting and Restriction of Distribution

We draw attention to Note 1.1 to 1.4 to the financial statement, which describes the basis of accounting. The Statement of receipt and payments has been prepared on cash basis. Our opinion is not modified in respect of this matter.

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Management is responsible for the preparation of financial statements that gives true and fair view of the financial position, financial performance and cash flows of the organization in accordance with the financial accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Organisation and for preventing and detecting 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Organization's ability to Continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organisation'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 is 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.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Place : Balasore
Date : 10/12/2020



For A C Behera & Co
Chartered Accounts
FRN:0327945E

N. Patra

CA Nirmal Patra
Partner
M.NO.306295
UDIN: 21306295AAAAEC5624

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029

Balance Sheet as at 31/03/2020

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
Reserves and Surplus			Fixed Assets		
Opening Balance	12,52,558.62		Furniture & Fixture	54,474.00	
Less: Excess Of Expenditure Over	5,12,429.50	7,40,129.12	Less: Depreciation	5,447.00	49,027.00
Income (Deficit)			Motor Cycle	45,445.00	
			Less: Depreciation	6,817.00	38,628.00
			Electric Installation	5,113.00	
			Less: Depreciation	767.00	4,346.00
			Computer	59,720.00	
			Less: Depreciation	23,888.00	35,832.00
			Other Assets		826.00
			Investments		
			Fixed Deposit with Bank		4,31,859.00
			Current Assets		
			Cash in Hand	14,661.90	14,661.90
			Cash at bank		
			Canara Bank (A/C no. 1817101009282)	6,332.79	
			Canara Bank (A/C No.1817101012304)	2,856.10	
			Bank Of India(A/C No. 548910210000001)	33,356.48	
			Canara Bank (A/C No.1817101010460)	12,654.00	
			Canara Bank (A/C No.1817101011559)	2,11,749.85	2,66,949.22
					8,42,129.12
Current Liabilities					
Outstanding Salary		65,500.00			
Professional Fees- Audit Fees		11,500.00			
Outstndng Project Expenses		25,000.00			
		8,42,129.12			

This is the Balance Sheet referred to our report of even date.

For
A C BEHERA & CO
Chartered Accountants
Firm Registration Number - 327945E

N. Patra

N. Patra
Partner
Membership Number -306295
Balasore, Dated : 10/12/2020



UDIN:21306295AAAAEC5624

For
SAHELI

Dalia

President
SAHELI Hassanpur
Basta, Balasore 756029

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassanpur, Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA, Pin-756029

Income & Expenditure Accounts for the year ended 31/03/2020

Expenditure		Amount(Rs.)	Income		Amount(Rs.)	Amount(Rs.)
To	Personnel Cost		790,300.00	By	Contributions Received	
"	Charity Activities		16,800.00	"	from MISEREOR Germany	1,709,832.50
"	Cultivation Cost		20,550.00	"	Donation Received (Local)	280,000.00
"	House Maintenance		24,700.00	"	Membership Fees	876.00
"	Project Administration		398,702.00	"	Bank Interests	
"	Project Activities			"	Interest on (FC)	18,101.00
	(i) Awareness Building	107,145.00		"	Interest on (Local)	1,975.00
	(ii) Life Skills Education for Adolscent girls	32,675.00		"	Interest On Fixed Deposit	20,076.00
	(iii) Mid-media Activities	90,000.00		"	Misc. Income	62,050.00
	(iv) Strengthening Of V V C	65,665.00		"	Interest On IT refund	70.00
	(v) Promotion of youth clubs	175,480.00		"	Excess Of Expenditure over Income	512,429.50
	(vi) Engagement with men and Adolescent Boys					
		167,380.00				
	(vii) Strengthening of Women federation				(Deficit)	
		5,650.00				
	(viii) Community Mobilaisation	180,000.00				
	(ix) Reviews And Reporting	6,000.00				
	(x) Ovservance of the day	34,400.00				
	(xi) Link camp	26,695.00	891,090.00			
"	Hostel Running Cost					
	(i) Books and stationary	6,455.00				
	(ii) Dress Material	8,000.00				
	(iii) Food	185,165.00				
	(iv) Oil and toiletry	23,250.00				
	(iv) Skill & Capacity Building of Children	150,000.00	372,870.00			
"	Overhead					
	(i) Bank charges	184.00				
	(iv) Firewood	21,000.00				
	(v) vehcile insurance	1,146.00				
	(vi) Legal Support	20,540.00				
	(vii) Water	6,000.00	48,870.00			
"	Audit Fees		11,500.00			
"	Depreciation		36,919.00			
			2,612,301.00			2,612,301.00

This is the Income & Expenditure account referred to our report of even date.

For
A C BEHERA & CO
Chartered Accountants
Firm Registration Number - 327945E

N. Patra
Partner
Membership Number -306295
Balasore, Dated : 10/12/2020



For
SAHELI

Dalia
President
SAHELI Hassanpur
Basta, Balasore - 756029
Director

UDIN:21306295AAAAEC5624

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)							
At-Hassanpur, Po- Bidyadharapur, Basta, Dist- Balasore, ODISHA, Pin-756029							
Receipt & Payment A/C for the period from 01/04/2019 to 31/03/2020							
	Receipts	Amount(Rs.)	Amount(Rs.)		Payments	Amount(Rs.)	Amount(Rs.)
To	Opening Balance			By	Personnel Cost		724,800.00
"	Cash in Hand		65,742.90	"	Charity Activities		16,800.00
"	Cash at bank			"	Cutivation Cost		20,550.00
"	Canara Bank (A/C No.1817101009282)	5,086.79		"	House Maintenance		24,700.00
"	Canara Bank (A/C No.1817101012304)	408,035.10		"	Project Administration		398,702.00
"	Bank Of India (A/C No.548910210000001)	51,613.48		"	Project Activities		
"	Canara Bank (A/C No.1817101010460)	1,999.00		"	(i) Awareness Building	107,145.00	
"	Canara Bank (A/C No.1817101011559)	177,771.35	644,505.72	"	(ii) Life Skills Education for Adolscent girls	32,675.00	
"	Contributions Received from MISEREOR Germany		1,709,832.50	"	(iii) Mid-media Activities	90,000.00	
"	Donation Received (Local)		280,000.00	"	(iv) Strengthening Of V V C	65,665.00	
"	Membership Fees		876.00	"	(v) Promotion of youth clubs	169,480.00	
"	Bank Interests			"	(vi) Engagement with men and Adolescent Boys	163,380.00	
"	Interest on (FC)	18,101.00		"	(vii) Strengthening of Women federation	5,650.00	
"	Interest on (Local)	1,975.00	20,076.00	"	(viii) Community Mobilaisation	165,000.00	
"	Misc. Income		62,120.00	"	(ix) Reviews And Reporting	6,000.00	
				"	(x) Ovservance of the day	34,400.00	
				"	(xi) Link camp	26,695.00	866,090.00
				"	Hostel Running Cost		
				"	(i) Books and stationary	6,455.00	
				"	(ii) Dress Material	8,000.00	
				"	(iii) Food	185,165.00	
				"	(iv) Oil and toiletry	23,250.00	
				"	(iv) Skill & Capacity Building of Children	150,000.00	372,870.00
				"	Overhead		
				"	(i) Bank charges	184.00	
				"	(ii) Firewood	21,000.00	
				"	(iii) vehcile insurance	1,146.00	
				"	(iv) Legal Support	20,540.00	
				"	(v) Water	6,000.00	48,870.00
				By	Outstanding Expenses of 2018-19 Paid		
				"	Audit Fees		11,500.00
				"	Salary & Wages		16,660.00
				"	Cash in Hand[As certified by the Director of the Organisation]	14,661.90	
				"	Cash at bank		
				"	Canara Bank (A/C No.1817101009282)	6,332.79	
				"	Canara Bank (A/C No.1817101012304)	2,856.10	
				"	Bank Of India (A/C No.548910210000001)	33,356.48	
				"	Canara Bank (A/C No.1817101010460)	12,654.00	
				"	Canara Bank (A/C No.1817101011559)	211,749.85	281,611.12
			2,783,153.12				
							2,783,153.12

AUDITORS' CERTIFICATE

We have examined the above Receipts & Payments Accounts of **SAHELI** for the period from 01/04/2019 to 31/03/2020) with the Cash & Bank books maintained by the Association and certify that the same are in accordance therewith and in conformity with the intimation and explanations given to us .

For

A C BEHERA & CO

Chartered Accountants

Firm Registration Number - 327945E

N. Patra

N. Patra

Partner

Membership Number -306295

Balasore, Dated : 10/12/2020

A C BEHERA & CO.

Kolkata

Chartered Accountants

Dalia

President

SAHELI Hassanpur

Basta, Balasore - 756029

Director

UDIN:21306295AAAECS624

AUDITORS' CERTIFICATE

We have examined the above Receipts & Payments Accounts of **SAHELI** for the period from 01/04/2019 to 31/03/2020) with the Cash & Bank books maintained by the Association and certify that the same are in accordance therewith and in conformity with the intimation and explanations given to us .

For
A C BEHERA & CO
Chartered Accountants
Firm Registration Number - 327945E

N. Patra

N. Patra
Partner
Membership Number -306295
Balasore, Dated : 10/12/2020



UDIN:21306295AAAAEC5624

For
SAHELI

Saheli
President
SAHELI Hassanpur
Basta, Balasore - 756029
Director

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
NOTES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2020 AND THE STATEMENT OF PROFIT
AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2020

Note
No.

1.1 Accounting Convention

The financial statements have been prepared to comply in all material aspects with the applicable accounting principles in India.

1.2 Basis of accounting and preparation of financial statements

The financial statements have been prepared under the historical cost convention.

1.3 Depreciation and amortisation

Depreciation on assets has been taken at the rates specified under the Income Tax Act., 1961 and the rules framed thereunder.

1.4 Tangible fixed assets

Tangible Assets are stated at historical cost.

