

LOK SHAKTI SAMAJ SEVI SANSTHA

PAN No :- AAATL4609E

Audit Report

Audit Under Section 12A(1)(b) of Income Tax Act, 1961

Financial Year	:	2021-2022
Assessment Year	:	2022-2023
Date of Audit Report	:	20/09/2022

KANTA JAIN
KANTA JAIN & CO
Chartered Accountants

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of LOK SHAKTI SAMAJ SEVI SANSTHA (PAN No : AAATL4609E) [name of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust as at 31/03/2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

Date : 20/09/2022
Place : RAJNANDGAON

FOR KANTA JAIN & CO
(Chartered Accountants)

FRN No. : 0009864C



KANTA JAIN

(PROPRIETOR)

M No. : 079700

UDIN : 22079700ATLQRN4855

ANNEXURE

STATEMENT OF PARTICULARS

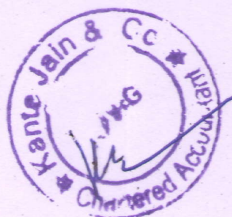
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	2444745
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly only for such purposes.	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

Date : 20/09/2022
Place : RAJNANDGAON

FOR KANTA JAIN & CO
(Chartered Accountants)
FRN No. :0009864C



KANTA JAIN
(PROPRIETOR)
M No. :079700

UDIN : 22079700ATLQRN4855

LOKSHAKTI SAMAJ SEVI SANSTHA

REGN. NO. 17396

HARIOM NAGAR, CHOWKI ROAD, DONGARGAON, RAJNANDGAON (C.G.)

BALANCE SHEET AS ON 31/03/2022

PARTICULARS	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)
<u>SOURCES OF FUNDS</u>			
GENERAL FUND	"A"		122,125.28
OTHER FUNDS	"B"		411,662.00
UNSECURED LOANS	"C"		646,900.00
TOTAL SOURCES OF FUNDS			1,180,687.28
<u>APPLICATION OF FUNDS</u>			
FIXED ASSETS (NET BLOCK)			
GROSS BLOCK			263,556.00
LESS: DEPRECIATION	"E"	291,712.00 28,156.00	
<u>WORKING CAPITAL</u>			
<u>CURRENT ASSETS, LOANS & ADVANCES</u>			
A. DEPOSITS			
B. CASH AND BANK BALANCES			
C. SUNDRY DEBTORS			
TOTAL CURRENT ASSETS - F	"F"	69,363.40 203,393.88 1,613,634.00 1,886,391.28	917,131.28
LESS:- CURRENT LAIBILITIES & PROVISIONS			
- CURRENT LAIBILITIES	"D"	268,577.00	
- PROVISIONS		700,683.00	
TOTAL CURRENT LAIBILITIES & PROVISIONS		969,260.00	
TOTAL APPLICATION OF FUND			1,180,687.28

FOR LOK SHAKTI SAMAJ SEVI SANSTHA

(MR. RAJU SAMSON) (SMT. DURGA MANDAVI)

(SECRETORY)

(TREASURER)

PLACE : DURG

DATE : 20/09/2022

AUDITOR'S REPORT

As per our audit report as on even date.

FOR M/S KANTA JAIN & CO.

CHARTERED ACCOUNTANT

FRN - 009864C



(CA KANTA JAIN)

(PROPRIETOR)

MN - 079700

LOKSHAKTI SAMAJ SEVI SANSTHA

REGN. NO. 17396

HARIOM NAGAR, CHOWKI ROAD, DONGARGAON, DISTRICT -RAJNANDGAON (C.G.)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING ON 31/03/2022

PARTICULARS	SCH	AMOUNT (Rs)
1. INCOME		
GRANT INCOME & INTEREST - LOCAL	"G"	117,400.00
GRANT IN AID - FROM SPECIFIC PROJECTS	"H"	2,285,500.00
INTREST INCOME - FROM SPECIFIC PROJECT	"H1"	4,548.00
INTREST INCOME -LOCAL	"H2"	10,390.00
TOTAL GRANT AND OTHER INCOME		2,417,838.00
2. EXPENDITURE		
PROGRAMME AND OTHER EXPENSES	"I"	2,285,551.48
ADMINISTRATIVE EXPENSES	"J"	67,729.10
RESOURCE CENTRE MAINTENANCE EXPS	"K"	91,465.00
TOTAL = (2)		2,444,745.58
3. EXCESS OF EXPENDITURE OVER INCOME (1-2)		(26,907.58)

NOTES ON ACCOUNTS "M"

FOR LOK SHAKTI SAMAJ SEVI SANSTHA

AUDITOR'S REPORT

As per our audit report as on even date.

FOR M/S KANTA JAIN & CO.

CHARTERED ACCOUNTANT

FRN - 009864C

(MR. RAJU SAMSON)

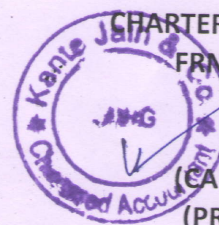
(SMT. DURGA MANDAVI)

(SECRETORY)

(TREASURER)

PLACE : DURG

DATE - 20/09/2022



(CA KANTA JAIN)

(PROPRIETOR)

MN - 079700

LOKSHAKTI SAMAJ SEWI SANSTHA

REGN NO. 17396

HARIOM NAGAR, CHOWKI ROAD , DONGARGAON, RAJNANDGAON - C.G.

SCHEDULES FOR THE YEAR ENDED ON 31-03-2022

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
SCH. - "A"		
GENERAL FUND		
Specific Project Fund		149,032.86
Less		26,907.58
TOTAL		122,125.28

SCH. - "B"
OTHER FUNDS
INTT. & BUILDING FUND

CAPITAL ASSET FUND		
Building Fund		399,069.00
Fund For Fixed Asset Cld		76.00
Specific Project Fund Cld		12,377.00
Specific Project Fund Vridha Ashram		140.00
TOTAL		411,662.00

SCH. - "C"
LOANS AND ADVANCES

Imperest from Raju Samson	356,000.00
Loan from Bhupesh sahu	80,000.00
Loan from Sonaram Sahu	95,000.00
Loan from Sunita Verma	50000.00
Loan from Utkash Soloman	65900.00
TOTAL	646,900.00

SCH. - "D1"

CURRENT LIABILITIES AND PROVISIONS	AMOUNT
B. PROVISION	
Expences Payable- CLD	665,683.00
Audit Fees- Lokshakti	35,000.00
TOTAL	700,683.00

SCH. - "D2"

CURRENT LIABILITIES AND PROVISIONS	AMOUNT
A. SUNDRY CREDITORS	
Jagatram (Contractor)	3498.00
Imprest Account Loan	190000.00
Harish Chand Sahu	75079.00
TOTAL	268,577.00



SCH. - "F"

CURRENT ASSETS, LOANS & ADVANCES

A. DEPOSITS

Nagar Panchayat (S.D)	32955.00
SD With CSEB	22,691.00
Security Deposit for Gas	1,500.00
Telephone Deposite (Pacs)	2,400.00
TDS Receivable	9817.40

TOTAL

69,363.40

B. CASH AND BANK BALANCES

Cash

2159.22

Balance at Banks

201,234.66

-Union Bank Of India, Arjun A/c No. 4707 (FC A/C)

1,582.65

-J.S.K.B. A/c No.378 (Local A/c)

64,458.29

-BOM Durg A/c .60041745642 (Lokshakti)

123,709.20

-BOM Durg A/c .60077259458 (CLD)

11,484.52

TOTAL

203,393.88

C. GRANT RECEIVABLE

Grant for Child Line Recivable

1,081,000.00

Civil work-Social work-Nagar Panchayat Churiya

126,118.00

Loan to Shelter Home

306,516.00

Rakesh Gupta

100,000.00

TOTAL

1,613,634.00



LOKSHAKTI SAMAJ SEWI SANSTHA REGN. NO. 17396

HARIOM NAGAR, CHOWKI ROAD, DONGARGAON, DISTRICT - RAJNANDGAON (C.G.)

SCH TO THE INCOME AND EXPENDITURE A/C THE FINANCIAL YEAR ENDED ON 31-03-2022

SCH. - "G" = GRANT AND OTHER INCOME

PARTICULARS	AMOUNT (Rs.)
GRANT AND OTHER INCOME - LSS	
INCOME FROM RESOURCE CENTRE	115,000.00
MEMBERSHIP FEES	2,400.00
TOTAL	117,400.00

SCH. - "H" = GRANT AND OTHER INCOME

GRANT INCOME FROM PROJECT	
CHILD LINE PROJECT	1,436,000.00
DONATION FOR VRIDHA ASHRAM	849,500.00
TOTAL	2,285,500.00

SCH. - "H1" = GRANT AND OTHER INCOME

INTREST INCOME FROM PROJECT	
CHILD LINE PROJECT - INTEREST INCOME	4,548.00
TOTAL GRANT AND OTHER INCOME (A+ B)	4,548.00

SCH. - "H2" = GRANT AND OTHER INCOME

INTREST INCOME FROM LOCAL	
INTEREST FROM BANK	10,390.00
TOTAL GRANT AND OTHER INCOME (A+ B)	10,390.00

SCH.- "I" - PROGRAMME EXPENSES - OTHER PROJECTS

PARTICULARS		AMOUNT (Rs.)
CHILD LINE PROJECT	"I1"	1,436,101.48
EXPENSES- VRIDHA ASHRAM	"I2"	849,450.00
TOTAL PROGRAMME EXPENSES - OTHER PROJECTS (A)		2,285,551.48

SCH. - "J" -ADMINISTRATIVE EXPENSES LSS

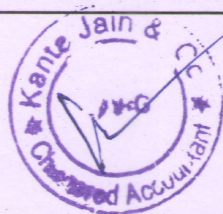
PARTICULARS	AMOUNT (Rs.)
AUDIT FEES 2021-22	10,000.00
BANK CHARGE	208.50
DEPRECIATION CHARGE	28,156.00
ITR LEGAL FEES	3,000.00
LEGAL FEES	22,000.00
RENUWAL FEES (WEB SIDE)	4,365.00
ROUND-OFF	(0.50)
TOTAL	67,729.10

SCH. - "K" -RESOURCE CENTERE MAINTAINCE EXP. LSS

PARTICULARS	AMOUNT (Rs.)
ELECTRICITY CHARGE (T.C.)	8,560.00
OTHER EXPS (T.C.)	540.00
REPAIRING & MAINTENANCE EXPS (T.C.)	22,365.00
SALARY (T.C.)	60,000.00
TOTAL	91,465.00

DETAIL STATEMENT TO SCH. - "I" OF PROGRAMME EXPENSES - OTHER PROJECTS

PARTICULARS		AMOUNT (Rs.)
CHILDLINE		
A. Client related Expenses	"I1"	202,817.00
B. Administrative Exps		173,613.00
C. Staffs Salary		908,000.00



D. Travel Exps	145,219.00
E. Open House	6,560.00
F. BANK CHARGES	188.80
SUB TOTAL	1,436,397.80
EXPENSES- VRIDHA ASHRAM	"12"
A. FOOD	273,660.00
B. MEDICINE	39,110.00
C. CLOTHING, OIL, SOAP	44,920.00
D. MISCELLANEOUS	9,130.00
E. RECREATION(BOOKS, MAGZINE, NEWS PAPER, STATIONARY)	32,630.00
F. STAFF SALARY	450,000.00
SUB TOTAL	849,450.00

AUDITOR'S REPORT

As per our audit report as on even date.

FOR LOK SHAKTI SAMAJ SEVI SANSTHA

(MR. RAJU SAMSON)

(SMT. DURGA MANDAVI)

(SECRETORY)

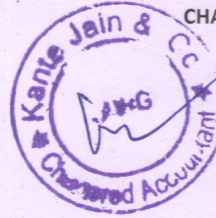
(TREASURER)

PLACE : DURG
DATE: 20/09/2022

FOR KANTA JAIN & CO.

CHARTERED ACCOUNTANT

FRN - 009864C



(CA KANTA JAIN)
(PROPRIETOR)
MN - 079700

LOKSHAKTI SAMAJ SEWI SANSTHA

REGN NO. 17396

FIXED ASSETS SCHEDULES " E " FOR THE YEAR ENDED ON 31-03-2022

Fixed Assets	Opening Balance as on 01/04/2021	Addition During The Year (up to 30/09/21)	Addition (After 30/09/2021)	Total Asset	Depreciation Charge Rate @ %	Depreciation Amount	Closing Balance 31/03/2022
Land at Mohla	33,366.00	-	-	33,366.00	0%	-	33,366.00
Land Development	28,800.00	-	-	28,800.00	0%	-	28,800.00
Training Centre Construction	61,519.00	-	-	61,519.00	10%	6,152.00	55,367.00
Cycle	4,734.00	-	-	4,734.00	10%	473.00	4,261.00
Air condition	17,697.00	-	-	17,697.00	10%	1,770.00	15,927.00
Fan	311.00	-	-	311.00	10%	31.00	280.00
Furnitur & Fixtures	7,378.00	-	-	7,378.00	10%	738.00	6,640.00
Furnitur (See)	1,516.00	-	-	1,516.00	10%	152.00	1,364.00
Generator	4,958.00	-	-	4,958.00	10%	496.00	4,462.00
Cooler	2,380.00	-	-	2,380.00	10%	264.00	2,116.00
Office Equipment	12,894.00	-	-	12,894.00	10%	1,289.00	11,605.00
Office Furniture (Skp)	12,891.00	-	-	12,891.00	10%	1,289.00	11,602.00
TOTAL	188,444.00	-	-	188,444.00		12,654.00	175,790.00
Bicycle (See)	1,339.00	-	-	1,339.00	15%	201.00	1,138.00
Borewell & Pumpset at Mohla	2,780.00	-	-	2,780.00	15%	417.00	2,363.00
Camera	4,098.00	-	-	4,098.00	15%	615.00	3,483.00
C.D.Player	320.00	-	-	320.00	15%	48.00	272.00
Electric Pump Set	3,986.00	-	-	3,986.00	15%	598.00	3,388.00
HP Laser Printer	3,837.00	-	-	3,837.00	15%	576.00	3,261.00
Laptop, Printer, Idia Dogal Etc (CW)	10,883.00	-	-	10,883.00	15%	1,632.00	9,251.00
LCD Projector	26,907.00	-	-	26,907.00	15%	4,036.00	22,871.00
Library Books	776.00	-	-	776.00	15%	464.00	312.00
Misc Assets	3,091.00	-	-	3,091.00	15%	647.00	2,444.00
Mobile Phone (Skp)	743.00	-	-	743.00	15%	117.00	626.00
Motorcycle	14,348.00	-	-	14,348.00	15%	2,152.00	12,196.00
Motorcycle (Pacs)	5,761.00	-	-	5,761.00	15%	864.00	4,897.00
Motorcycle (See)	10,994.00	-	-	10,994.00	15%	1,649.00	9,345.00
Office Books	158.00	-	-	158.00	15%	24.00	134.00
Telephone Instruments (Pacs)	270.00	-	-	270.00	15%	41.00	229.00
Telephone Set	119.00	-	-	119.00	15%	18.00	101.00
Television	582.00	-	-	582.00	15%	87.00	495.00
Training Material & Aids	10,313.00	-	-	10,313.00	15%	1,547.00	8,766.00
Utensils	433.00	-	-	433.00	15%	65.00	368.00
Utensils(Induction)	1,000.00	-	-	1,000.00	15%	150.00	850.00
V.C.P.	520.00	-	-	520.00	15%	78.00	442.00
TOTAL	103,258.00	-	-	103,258.00		16,026.00	87,232.00
Computer & Laptop	6.00	-	-	6.00	60%	4.00	2.00
Computer,Printer. Inver. (Pacs)	1.00	-	-	1.00	60%	1.00	-
Computers (See)	2.00	-	-	2.00	60%	1.00	1.00
Computer & Asserises	1.00	-	-	1.00	60%	1.00	-
TOTAL	10.00	-	-	10.00	2.40	7.00	3.00
GRAND TOTAL						28,156.00	

FOR LOK SHAKTI SAMAJ SEVI SANSTHA

(MR. RAJU SAMSON)

(SECRETORY)

(SMT. DURGA MANDAVI)

(TREASURER)

PLACE : DURG
DATE:20/09/2022

FOR KANTA JAIN & CO.

CHARTERED ACCOUNTANT
FRN - 009864C
(CA KANTA JAIN)
(PROPRIETOR)
MN - 079700

HARIOM NAGAR, CHOWKI ROAD , DONGARGAON, DISTRICT RAJNANDGAON, CHHATTISGARH

SCHEDULE : "M"**Notes on accounts for the year ended on 31 march ,2022**

1.The organization is a registered society under Chhattisgarh societies registration Act. of 1973 vide Registration NO 17396 formation date is 01/12/1986

2. Separate Books OF Account have been prepared for each specific project & funds mentioned in schedules " B" of this financial statement. This financial statement represent consolidated figure of specific project & funds

3.Basis of accounting - The accounts have been prepared on Historical cost convention & on cash basis . However here there is specific sanction regarding Grant /income the same have been taken on accrual basis.

4. Changes in Accounting Policies- There is no significant change in accounting policies.

5.Depreciation - Deprecation have been provided as per the rates prescribed in the income tax rules , 1962 in the books of accounts .

6. Fixed Assets - value of fixed assets has been stated at the WDV, i.e. cost of Acquisition less depreciation for the currents year.No depreciation has been charged on project assets fully utilised from income.

7.Valuation of closing stock - NO closing stock hence N.A.

9.Contingent Liabilities - AS Informed, there is no contingent liabilities as on the date of Balance sheet.

10.Event occurring after Balance sheet date - NO significant item has to my notice.

11. Fixed Assets which are existing in projects which are complete have been transfer to head office/man A/c by debiting Fixed Assets A/c & crediting General Fund A/c.

12.Extra - ordinary item - Nil

13. The society.has applied for registration U/s 12-(A)(a) of the income Tax Act 1961 With the commissioner have been accepted , and has been entered at no. CIT/RPR/12-A/10/2004-05, DT. 20/05/2004, The register of application under section 12-A(a) maintained in office of CIT, Raipur.

FOR LOK SHAKTI SAMAJ SEVI SANSTHA**AUDITOR'S REPORT**

As per our audit report as on even date.

FOR KANTA JAIN & CO.**CHARTERED ACCOUNTANT**

FRN - 009884C

(MR. RAJU SAMSON)

(SMT. DURGA MANDAVI)

(SECRETORY)

(TREASURER)

PLACE : DURG

DATE : 20/09/2022

**(CA KANTA JAIN)****(PROPRIETOR)****MN - 079700**