



**AN ISO 9001-2015 CERTIFIED ORGANIZATION**

# **JURIS ALLY LEGAL CONSULTANTS**

(Legal & Tax Consultancy Firm)

(A Group of C.A & C.S & Advocates)

## **Our Services**

- Legal ● Taxation ● Audit ● NGO Compliance ● ROC Compliance
- Tax Litigation ● IPR (TM-Copyright) ● Labour (EPF-ESIC) ● Legal Drafting & Contract Management ● Other Business Registration & Compliance

## **AUDITOR'S REPORT**

Financial Year 2023-24

### **MANAVADHIKAR SANVAIDHANIK SUREKSHA SANGH TRUST**

**Registered Office:** Arzan, Al Hijrah Masjid, Near Bharat Petrol Pump Malhani Padaw, Sadar Jaunpur, Uttar Pradesh 222001

**☎+91-5452-353247, 📞+91-9336294323**

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**Our Advisor**  
**NADEEM SULTAN**  
**& ASSOCIATES**

**COMPUTATION OF TAXABLE INCOME OF MANAVADHIKAR SANVAIDHANIK SUREKSHA SANGH TRUST, JANGI ROAD, BASAHIN KALAN, DISTT. MIRZAPUR-U.P.**

Ay. : 2024-2025

Status : Charitable Society  
Date of Birth : 01.06.2022  
P/A/C No. : AAITM1220G  
12AA Reg. No. : AAITM1220GE20221 Dt. 20.10.2022  
80G Reg. No. : AAITM1220GF20221 Dt. 20.10.2022  
Name of Bank : Indian Bank  
A/C No. : 7285739466  
Previous Year ended: 31.03.2024

STATEMENT OF ASSESSABLE INCOME WITH NOTES FORMING PART OF RETURN:

Notes:

1. An Audited Accounts for the year ended 31.03.2024 are enclosed.
2. These are following Income/Receipts during the year as per Audited Accounts.

PARTICULARS :

SURPLUS/DEFICIT:

Income as per Audited Income & Exp. A/C	294353.25
Add: Excess of Expenditure over Income	<u>1166.45</u>
Exp. As per Income & Expenditure A/C	293186.80

Note : Compliance of Section 11 of Income Tax Act:

Minimum amount to be applied	
85% of Rs. 294353.25	250200.26
Amount applied during the year	293186.80

Surplus/Deficit 294353.25 – 293186.80 = Rs. 1166.45



# G.S. Verma & Co.

CHARTERED ACCOUNTANTS

CA G.S. Verma

M.Com., (Lko.) F.C.A

CA

## Branch Office :

1<sup>st</sup> Near Majestic Talkies  
Govindganj, Shahjahanpur  
Ph.: 05842-222427  
11<sup>th</sup> Lakhimpur Road Gola  
Lakhimpur Kheri  
11<sup>th</sup> rd 60 Feet Road Jankipuram  
Extension, Lucknow 226021  
IV F- 502, 3rd Floor, F-Block  
SPS Residency-Vaibhav Khand  
Indra Puram, Ghaziabad-201014,

Resi./Offi.: 05872-262876  
M.: 9415035096, 9648935096  
9415070525, 9935344044

### Head Office :

Verma Complex  
Gutaia Bagh-Gola Road  
Lakhimpur-242701

Ref.

Date..... 14 MAY 2024

### FORM NO. 10BB

(See rule 16CC and 17B)

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income Tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the Balance Sheet of MANAVADHIKAR SANVAIDHANIK SUREKSHA SANGH TRUST, JANGI ROAD, BASAHIN KALAN, DISTT. MIRZAPUR-U.P. as at 31.03.2024 and the Income and Expenditure Account or Profit and Loss Account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any:-

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:-

- In the case of the Balance Sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31.03.2024 and
- In the case of the Income and Expenditure account or Profit and Loss Account, of the Income and application/profit or loss of its accounting year ending on 31.03.2024.

subject to the following observations/qualifications:-

The prescribed particulars are annexed hereto.

UDIN-24072194BJZGY6259 Dt. 14.05.2024

PLACE: LUCKNOW

DATED:

14 MAY 2024



FOR G.S. VERMA & CO.,  
CHARTERED ACCOUNTANTS

(G.S. VERMA)

PARTNER

M.NO. 072194

**BALANCE SHEET AS ON 31.03.2024**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND:</b>		<b>FIXED ASSETS:</b>	
Opening Balance	107195.00	(As per Schedule)	69470.80
Add: Excess of Income over Expenditure	<u>1166.45</u>		
	108361.45		

Cash-in-hand & Bank

Cash-at-Bank

30889.65

Cash-in-hand

8001.00

TOTAL Rs.

108361.45

TOTAL Rs.

108361.45

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,

CHARTERED ACCOUNTANTS.



(G.S. VERMA)

PARTNER

PLACE: LUCKNOW

DATED: 14 MAY 2024

For Manavadhikar Sanvaidhanik Sureksha Sangh Trust,

President/Secretary

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Administrative Exp.:</b>		By Members Fees & Contribution	90237.00
To Salary to Staff	40380.00	By Donation	204116.25
To Office Exp.	4310.00		
To Printing & Stationery	3850.00		
To Telephone & Postage	2625.00		
To Newspaper & Periodicals	2230.00		
To Travelling & Conveyance	10520.00		
To Bank Charges	450.60		
<b>To Programme Exp. :</b>			
To Education Awareness Prog.	20500.00		
To Human Rights Awareness Prog.	34830.00		
To Legal Literacy Prog.	17350.00		
To Nasha Mukti Abhiyan	18760.00		
To Women Empowerment Awareness F	20430.00		
To Skill Development Prog.	22580.00		
To Road Safety Awareness Prog.	13780.00		
To Traffic Awareness Prog.	13450.00		
To Free Health Checkup Camp	12580.00		
To Prohibition of Domestic Violence Pro	12070.00		
To Dalit & Backward Welfare	15250.00		
To Environment Awareness	7630.00		
To Dep.	19611.20		

To Excess of Income over Expenditure  
transferred to Balance Sheet : 1166.45

**TOTAL Rs.**

294353.25

**TOTAL Rs.**

294353.25

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,  
CHARTERED ACCOUNTANTS.

PLACE: LUCKNOW

DATED: 14 MAY 2024



(G.S. VERMA)  
**PARTNER**

For Manavadhikar Sanvaidhanik Sureksha Sangh Trust,

President/Secretary

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
By Opening Balance		<b>To Administrative Exp.:</b>	
Cash-at-Bank	5503.00	To Salary to Staff	40380.00
Cash-in-hand	12610.00	To Office Exp.	4310.00
		To Printing & Stationery	3850.00
		To Telephone & Postage	2625.00
		To Newsp Paper & Periodicals	2230.00
		To Travelling & Conveyance	10520.00
		To Bank Charges	450.60
		<b>To Programme Exp. :</b>	
By Members Fees & Contribution	90237.00	To Education Awareness Prog.	20500.00
By Donation	204116.25	To Human Rights Awareness Prog.	34830.00
		To Legal Literacy Prog.	17350.00
		To Nasha Mukti Abhiyan	18760.00
		To Women Empowerment Awareness Prog.	20430.00
		To Skill Development Prog.	22580.00
		To Road Safety Awareness Prog.	13780.00
		To Traffic Awareness Prog.	13450.00
		To Free Health Checkup Camp	12580.00
		To Prohibition of Domestic Violence Prog.	12070.00
		To Dalit & Backward Welfare	15250.00
		To Environment Awareness	7630.00
		<b>To Closing Balance:</b>	
		Cash-at-Bank	30889.65
		Cash-in-hand	8001.00
<b>TOTAL Rs.</b>	<b>312466.25</b>	<b>TOTAL Rs.</b>	<b>312466.25</b>

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,  
CHARTERED ACCOUNTANTS.

PLACE: LUCKNOW

DATED:

14 MAY 2024



(G.S. VERMA)  
**PARTNER**

For Manavadhikar Sanvaidhanik Sureksha Sangh Trust,

President/Secretary

NAVADHIKAR SANVAIDHANIK SUREKSHA SANGH TRUST, JANGI ROAD, BASAHIN KALAN, DISTT. MIRZAPUR-U.P.

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2024**

S.NO.	Name of Assets	Rate of Dep.	Opening Balance	Addition		Total	Dep.	Closing Balance
				up to 30.09.2023	After 30.09.2023			
1	Laptop & Computer	40%	32210.00	0.00	0.00	32210.00	12884.00	19326.00
2	Furniture & Fixture	10%	24852.00	0.00	0.00	24852.00	2485.20	22366.80
3	Training Equipments	15%	20800.00	0.00	0.00	20800.00	3120.00	17680.00
4	Almirah	10%	11220.00	0.00	0.00	11220.00	1122.00	10098.00
<b>TOTAL Rs.</b>			<b>89082.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89082.00</b>	<b>19611.20</b>	<b>69470.80</b>



**FORM NO. 10BB**

**ANNEXURE**

**Statement of particulars**

**Basic Details**

1	PAN of the Auditee :	: AAITM1220G			
2	Name of the Auditee:	: MANAVADHIKAR SANVAIDHANIK SUREKSHA SANTH TRUST,			
3	Assessment year :	: 2024-2025			
4	Previous Year :	: 01 April, 2023 to 31st March, 2024			
5	Registered Address of the Auditee :	: Jangi Road, Basahin Kalan, Distt. Mirzapur-U.P.			
6	Other Address, if applicable	N.A.			
<b>Legal:</b>					
7	Type of the Auditee	Trust	Society	Educational Society	Company Others
8	Whether the auditee is established under an instrument	Yes/No	No		



9 a) Details of all the Author(s)/Settor(s)/Members of Society/Members of the Governing Council/Director(s) shareholders holding 5% or more of shareholding/Office Bearer(s) of the Auditee at any time during the previous year.									N.A.
Name of person	Relation refer note	Percentage of shareholding in case of share holder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No.	If yes, specify the change		N.A.
1	2	3	4	5	6	7	8		
b) In case if any of the person (as mentioned in row(9(a))) is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year									N.A.
S.NO.	Name	Unique Identification Number	ID Code refer note	Address	Non-Individual person(as mentioned in row no 10(a) in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit yes/No.		If yes, specify the change
1	2	3	4	5	6	7	8		9

N.A.



**Commencement of activities**

	Yes/No	Yes/No
10 i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year		Yes
		20.10.2022
ii) If yes, in 10(i), date of commencement of activities		
iii) If answer to (10(i) is yes, whether application for registration under section sub-clause (iv) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed ?	Yes/No	No.
iv) If yes in 10(iii) above, the date of application for registration or approval		
<b><u>Details of Place where books of accounts and other documents have been</u></b>		
11 i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under 17AA by the auditee?		Yes
ii) If yes, in (i) above, whether books of account maintained are maintained at registered office ?		Yes
iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained.		Undefined
a) Address of such place where the books are maintained		
b) Date of decision by management to keep account at such place		
c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA		
<b><u>Voluntary contribution</u></b>		No
12 Whether auditee has filed Form No. 10BD for the previous year < if No then skip to Serial Number 14>		
13 Sum total to donations reported in Form No. 10BD furnished by the auditee for the previous year		
14 Donations not reported in Form No. 10BD/Not required to fill Form No. 10BD		294353.25
15 Total voluntary contributions received by the auditee during the previous year (13+14)		294353.25
16 Total Foreign Contribution out of the total voluntary contribution stated in 15		
17 Voluntary Contribution forming part of corpus (which are included in 15)		
18 Anonymous donations taxable @ 30% under section 115BBC		
19 Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of		



section 11 has been obtained		294353.25
20 Voluntary contributions required to be applied by the auditee during the previous year (15-17+18+19)		
21 Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		294353.25
22 Income required to be applied in India by the auditee during the previous year (20+21)		
<b>Application of Income</b>		
23 Application of income [excluding application not eligible and reported under serial number 27]		
i) Total amount applied for charitable or religious purposes in India during the previous year		293186.80
ii) Amount which was not actually paid during the previous year (if included in (i))		
iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		-
iv) Total amount to be allowed as application (23(i)-23(ii) + 23(iii))		293186.80
v) Amount invested or deposited back in corpus which was applied during the preceeding previous year and not claimed as application during that previous year		
vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year		
Amount to be disallowed from application		
vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		
viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with the sub-section (3) or (3A) of section 40A		No
ix) Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act, or any trust or institution referred to in section 11 or 12 of the Act towards corpus		
x) Donation any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv),(v),(vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to sections 11 or 12 of the Act not havint same objects		
xi) Donaty to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv),		



(v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act.	
xii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained.	
xiii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained.	
xiv) Applied for any purpose beyond the objects of the trust or institution	
xv) Any other disallowance	
xvi) Total Allowable application (23(iv)+23(v)+23(vi)-(23(vii) to 23(xv) )	293186.80
xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	
xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	
xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income.	1166.45
24 Taxable income 22 - (23(xvi) to 23(xix)	
25 Income taxable under section 115BB1	
26 Anonymous donation which is chargeable to tax @ 30% under section 115BBC	
27 <u>Application of income out of different sources</u>	
<u>Application of Income out of the following sources during the previous year</u>	N.A.
A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	
B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	
C) Income of earlier previous years up to 15% accumulated or set apart	
D) Corpus	
E) Borrowed fund	
f) Any other (please specify)	



**Person referred to in 13(3)**

**28 Details of specified person as referred to in sub-section (3) of section 13**

Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person if allotted	Address of such person	If code 2 selected in column(1) specify the amount of contribution made in the auditee

**29 Details of income/property referred to in section 13(2)**

a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No
c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year in any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No
d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate.	No
g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
h) Whether any funds of the auditee are, or continue to remain, invested for any period	No



during the previous year, in any concern in which any specified person has an substantial interest	No
30 Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No
a) Income of the auditee has been applied, other than for the objects of the trust or institution	No
b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No
c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public	No
d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No
e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered	No
f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
31 Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation ?	No
32 Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVIII-BB	No

PLACE: LUCKNOW

DATED 14 MAY 2024



FOR G.S. VERMA & CO.,  
CHARTERED ACCOUNTANTS

*(Signature)*  
( G.S. VERMA )

PARTNER

M No. 072194