



An Initiative
Touch Your Soul

Annual Report 2018-19

www.aitys.in



Table Of Contents

Foreward from the Managing Trustee	3
About AITYS	6
Transforming Lives in Uttarakhand	11
Area of Operation	12
Achievements since 2012	14
Medical Camps	15
Highlights	18
Future Plans	18
Education Sponsorship	19
Infrastructure	25
Volunteers & Donors	30
Financials	33
Credibility and Transperency	34
Reach Us	35
Audited Accounts 2018-19	
Ausited Accounts FCRA 2018-19	



Foreward from the Managing Trustee

It has been a wonderful year overall. Our initiatives continue to contribute well to the remote regions of Pauri, Garhwal and we certainly endeavour to keep this momentum. Villagers recognize us as we are no longer strangers from a distant land. The name of our institution has now registered in the minds of villagers, children and school staff alike. Alongside running our initiatives, 2018-19 was the year of successful consolidation and creating systems within the organization.

Till April 2018, AITYS primarily focussed on education sponsorship and free medical camps. We even supported the schools financially limited to small repairs of their school premises, donations for durries etc. However

education sponsorship of individual students alone is not the solution to the bigger problems in the region. From now on, what matters is the longevity of our initiatives and the impact which has to be bigger, deeper and widespread.

India is one of the most watched economies in the world, marching forward into globalisation, urban development and also a valuable contributor in all global summits. While the cities are bearing a mark of the rapid development in order to keep up with the changing economy, our remote regions are yet to be raised to a 'basic standard'.

Therefore 2019-2020 will be the year of expansion. Through the previous year we have run multiple pilot programs, collated feedback and noted observations. Our focus will now increase towards the 'Infrastructure Support Initiative'. Supporting the education systems for this school will make a tremendous impact. Therefore we piloted and introduced the idea of donating reading material to schools in order to inculcate reading habits in students. Projectors were donated so teachers may download latest academic and knowledge related material for smart learning.

The idea is to facilitate schools with mediums such as technology so as to increase their output quality in the form of a child who is more capable and confident of facing the world.

My sincere heartfelt gratitude to our donors without whose financial support these results wouldn't have been possible. I am glad to have a team of hard working and flexible volunteers and board members for their continued support.

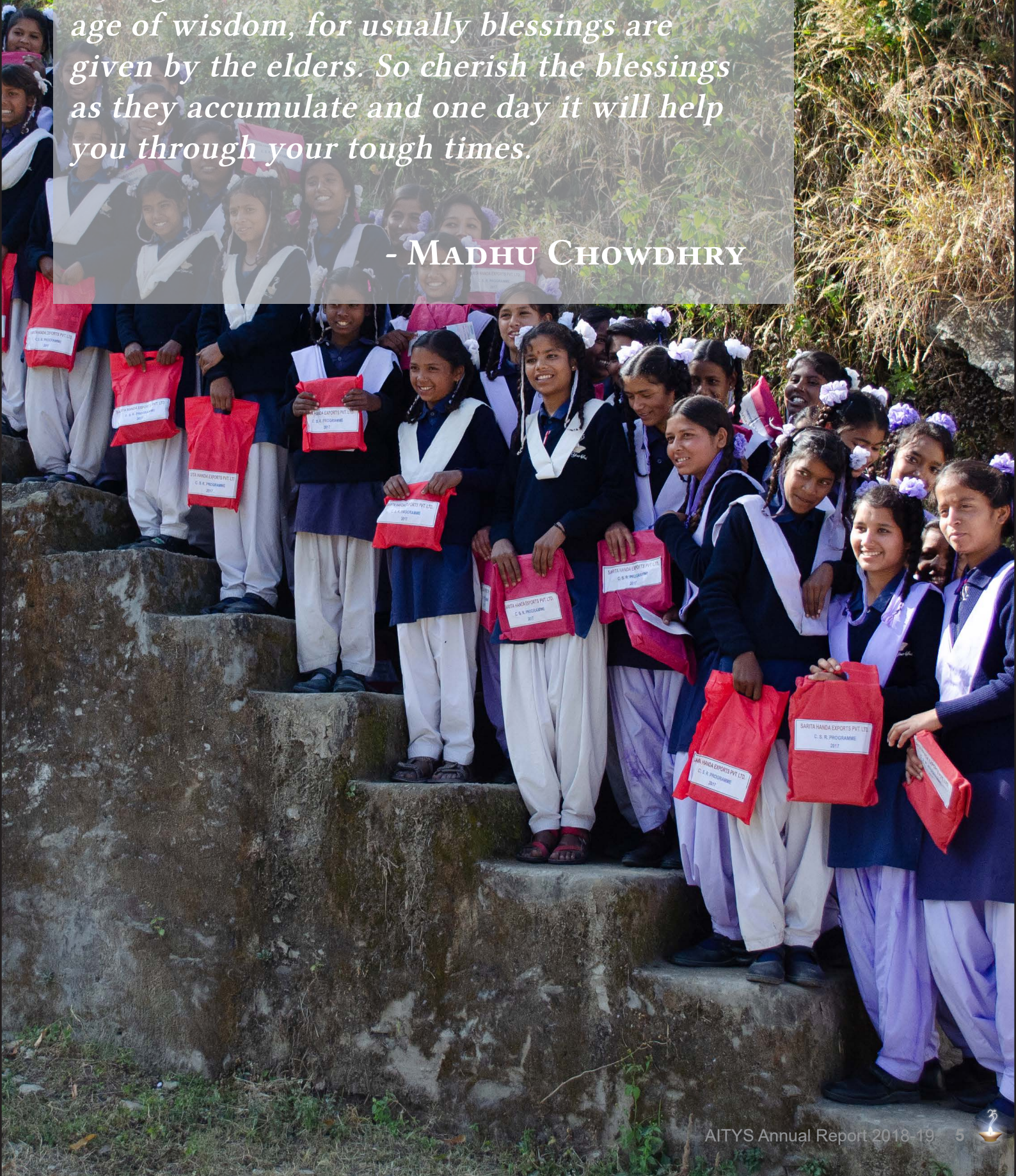
Madhu Chowdhry

Founder and Managing Trustee



Blessings are a gift given to one for his faith and belief in the action that is taken. Blessings mean that the giver is sharing their goodness which is intensified with the age of wisdom, for usually blessings are given by the elders. So cherish the blessings as they accumulate and one day it will help you through your tough times.

- MADHU CHOWDHRY



About An Initiative- Touch Your Soul

An Initiative Touch Your Soul (AITYS), a Charitable Trust registered with the Government of India, evolved from Madhu Chowdhry's spiritual work and workshops (www.touchyoursoul.in). The objective being to help the underprivileged and work towards providing them with a better life through education and health care.

Vision

No one should be deprived of basic necessities because of poverty or lack of opportunities.

Mission

To inspire hope and help the underprivileged living the rural State of Uttarakhand to achieve their true potential.



Brief about goals and objectives of AITYS projects

The goals and objectives of the specific project fall within the purview of larger objectives of the AITYS. The goal is to aim for an equitable approach towards all students, the school and the local community at large through the various elements in this proposal.

The specific objectives of the project are:

- To promote completion of secondary education to counter the dropout rate in schools
- To help weaker and marginalised students in school through scholarship opportunities
- To promote preventive health care to all students and local population of the area
- To upgrade school infrastructure with modern amenities to help bridge the gap between the urban and the rural opportunities in education

Background and Premise of Our Initiative

Given the large coverage of area, the 360 degree understanding by AITYS has been achieved over a span of 60 visits to the area since 2012 and interactions therein, with all the stakeholders including villagers. As per the District Information System for Education (DISE) Report for the academic year 2015-2016, the rate of dropout in secondary education in the state has reached as high as 12.42%. This rate is much higher than the median in this region. As per our on field analysis, the reasons for the dropout can be attributed to reasons such as the inability of the parents to facilitate secondary education, owing to financial constraints; children being made to work for increasing the number of working hands in a household, inability to view education as value conversion for improving the life of a child and thus family etc. AITYS today supports 40 % of higher secondary schools in the region (15 out of 33 schools as per report titled 'Strengthening Socio-Economic Development in rural areas of Pauri, Garhwal', 2018).

In Pauri, around 29.36% of population is below the poverty line, which is the highest

in the State ('Strengthening Socio-Economic Development in rural areas of Pauri Garhwal', 2018). AITYS has also observed that due to financial hardships and unemployment, a child's family is unable to provide fundamental health support to the child during the most important growth years of the child's life. Insufficient nourishment, empty stomach cannot be a healthy base for concentrated learning at school or even in life. Moreover, while the government is taking initiative to improve the educational infrastructure, the progress is slow and yet to reach remote regions in a systematic and continuous manner.

Findings from our field analysis has been reaffirmed with the details found in the December 2018 report titled 'Strengthening Socio-Economic Development in rural areas of Pauri Garhwal' published by 'Rural Development and Migration Commission, Uttarakhand, Pauri'. The report details a shocking 52% migration out from the 1212 Gram Panchayats for employment and livelihood. Of these, 34% of migrants have gone outside of the Uttarakhand state, which is the second highest after Almora district. The state of education in the district it states, is also in a state of decline with very poor student teacher ratio. The student teacher ratio at Junior Basic is 1:13 and 1:26 at the Senior Basic level. The report clearly recommends "water stress/ scarcity; roads; quality education; health care are some of the basic facilities which need to be addressed in the villages of the district; particularly from where out-migration has been more."

In a child's education cycle, secondary education is a crucial enabling factor to help convert the value of that child, to an individual household. A World Bank Human Capital Index report (2018) states that for every additional year of schooling, a person's earning rises by 8%. Every year of reduced education directly impacts individuals ability to earn. Understanding these substantial gaps and in line with our vision, AITYS therefore chose to invest in three primary initiatives in boosting the retention of children in schools through their secondary education years. Thus, AITYS places emphasis in building the child's character and perspective to weave the fabric of a stronger, healthier society for tomorrow.

Therefore, our initiatives are essential at helping the affected families in the region with medical aid, education sponsorship and infrastructure support to schools in order to address the gap of quality education and healthcare.

Furthermore, school premises often do not receive support and updated tools as well as equipment for imparting better and improved education to their students or regular health check-ups for their holistic development.

This understanding has enabled us to strategically design specific solutions for our area of operations around three pillars specifically aiming at addressing the gap of quality education and preventive healthcare through:

- Education Sponsorship Projects
- Free Medical Camps for preventive health care
- School Infrastructure Support Initiatives

The Stakeholders of Our Initiatives

School as Partners: Government schools act as the primary hub for facilitating interaction with students and their parents, enabling reach to villagers from all adjoining areas. Through 19 schools AITYS reaches out to 217 villages in the region of Pauri, Uttarakhand. The proactive school teachers and/ or village representative coordinate with students and villagers to collect all forms, conduct spot checks before submitting them to AITYS office as well as help spread the word for the pre-scheduled free medical camps to ensure that maximum villagers visit and benefit from them.

AITYS as Facilitators: During each visit the school staff is advised by AITYS team on documentation, process and timelines regarding submitting applications for the next biannual requirement. Coordination begins over the phone to ensure that the applications come through. While the task may sound simple, due to network connectivity, mismatch in schedules and availability between volunteers and school officials makes this a tough task. To enumerate in figures this work in 2018 it amounted to coordination with 18 schools, general data of 2500 children and specific data for sponsorship of almost 1000 children.

Logistics are planned almost ten months ahead with regards to the goods being sponsored (T-shirts, shorts, socks, shoes, track suits etc). The infrastructure team of AITYS ascertains sizing and quantity requirement for each school. It is then procured from various sources, organized, labelled, packed and eventually transported and delivered to each school.

Preventive Healthcare: Professionally qualified doctors have been core members of AITYS medical camps from its inception who volunteer selflessly with great dedication through all 60 visits. AITYS reaches out to local population through proactive school



teachers/ village representatives (Pradhans etc.) to all the neighbouring villages to make the local population be aware of the dates for medical camps ahead of schedule, through display of posters and word of mouth for maximum participation.

On the designated day the doctors give free consultation to each visitor along with non-prescription medicines. These medicines are given free of cost to each villager. It's the consistent presence of two doctors have enabled AITYS to build significant understanding of medical needs of the entire region and then help AITYS stock up with medicines accordingly for the subsequent visit.

Over time, through the consistency and goodwill of our initiatives, an increasing number of families have reached out for support from remote areas for help, thus increasing the number of applications for school sponsorship and attendance of medical camps each year.

Donors and Sponsors as Enablers: Funds through friends and family have helped till now. However, looking at the enormity of support needed, AITYS has been able to fund these initiatives with the help of Individual and Corporate Donors in the last three years in order to benefit a larger number.



Transforming Lives in Uttarakhand

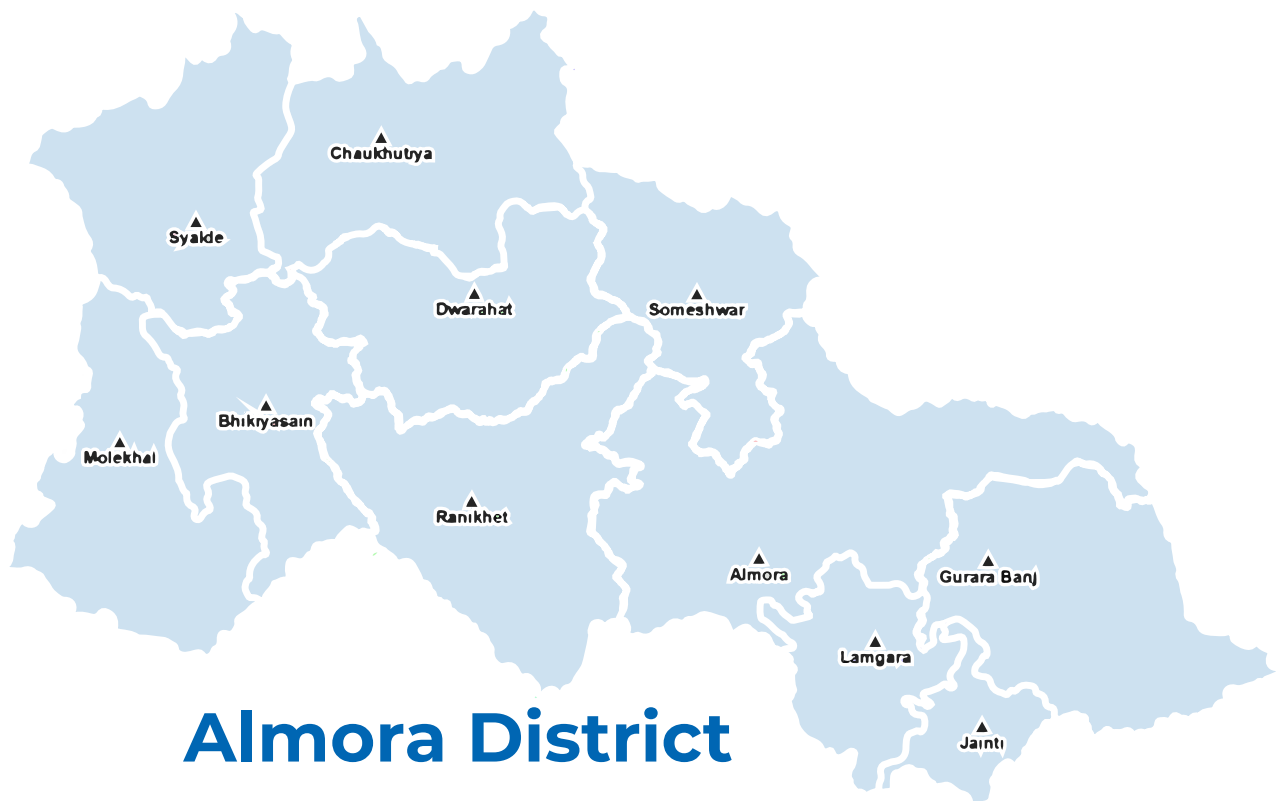


Area of Operation



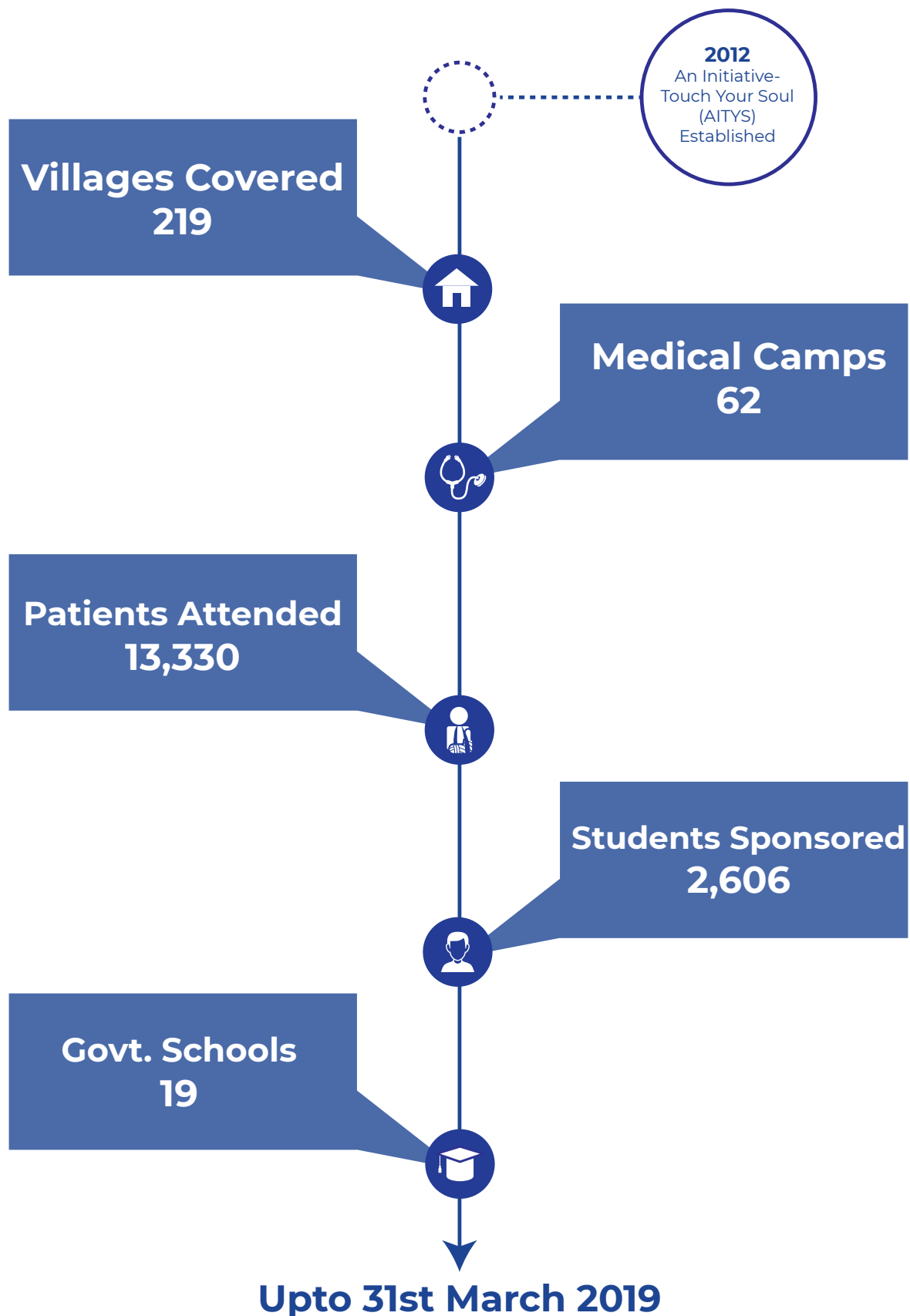
Located partly in the Gangetic plain and partly in the northern Himalayas, Pauri Garhwal district encompasses an area of 5,230 square kilometers in the northern state of Uttarakhand, India. AITYS area of operation has its epicentre in the area between Devaprayag and Pauri.

New Area of Operation



Almora is the largest district of Uttarakhand at an altitude of 1638 metres above sea level spread on 5 kilometre mountain range. Facing the western peaks of the Himalayas, it is a popular tourist destination and home to the Kumaon Regiment and Naga Regiment.

Achievements since 2012



2012

An Initiative-
Touch Your Soul
(AITYS)
Established

Villages Covered
219

Medical Camps
62

Patients Attended
13,330

Students Sponsored
2,606

Govt. Schools
19

Upto 31st March 2019



Medical Camps





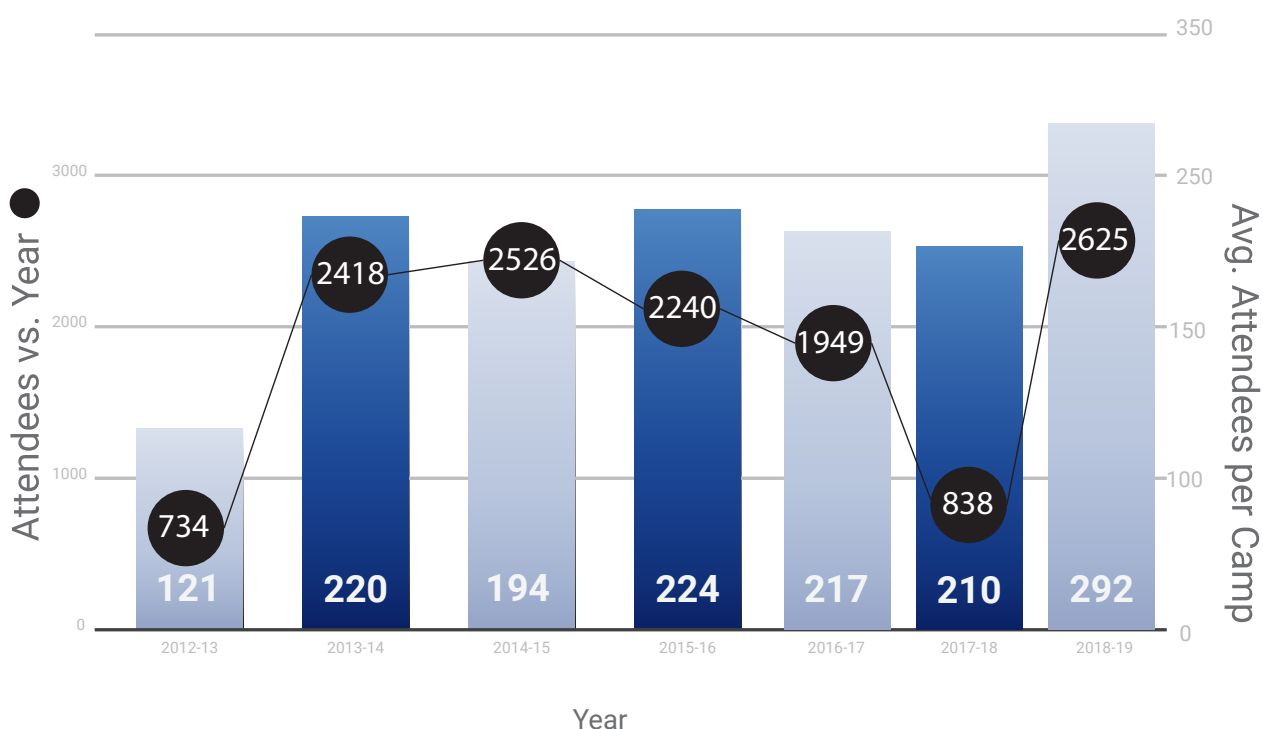
We sailed through our seventh year of conducting free medical camps held in the interiors of Pauri which were successful as usual. Every medical camp is an eye opener considering people still do not have access to acquire basic medicines such as pain killers, cough syrups, multi-vitamins, antacids and many more. The medical camps are of utmost importance as AITYS gets to demonstrate and prove the seriousness and dedication of all our initiatives.

Though not our primary mission, the medical camps are necessary in the long run. During our multiple visits, we observed that the students do not have sufficient stamina owing to poor eating habits and financial restraints amongst others. Therefore providing multi-vitamin syrups and de-worming tablets during each medical camp has become crucial for a healthier future. For the elders, it has to be as per the condition of each individual. Therefore the ideology is to provide preventive healthcare for children while for the elders it is prescriptive healthcare through health checkups.

In March 2019, we also conducted our first medical camp at Majhkali village located in the Almora district of Uttarakhand. Having made multiple visits in this region earlier, we piloted a medical camp to observe the response. Basis feedback given we will consider extending our initiatives in this region as well.

Medical Camps 2018-19

S.No.	Dates	Location (Villages)	Region	Attendees
1	15 Nov 2018	G.I.C. Kholachauri	Pauri	708
2	16 Nov 2018	G.I.C. Dondal	Pauri	161
3	16 Nov 2018	G.I.C. Ghindwara	Pauri	209
4	17 Nov 2018	G.I.C. Baherakhal	Pauri	349
5	07 Mar 2019	GUPS Kapina	Almora	175
6	08 Mar 2019	Majakhali	Almora	350
7	26 Apr 2019	G.I.C. Baherakhal	Pauri	217
8	27 Apr 2019	G.I.C. Kholachauri	Pauri	253
9	28 Apr 2019	G.I.C. Ghindwara	Pauri	203



Highlights

- Consultation with Doctors and free distribution of non-prescription medicines
- Camp dates communicated well in advance by putting up posters/ banners in the area and informing village heads
- Conducting regular camps in rural schools for the benefit of students

Future Plans

- Continue to work towards holding regular camps at varied locations to serve a larger population on rotation basis
- Consult with villagers on the dates and location of each camp as per their requirements
- We are currently re-evaluating the impact and need for medical camps.



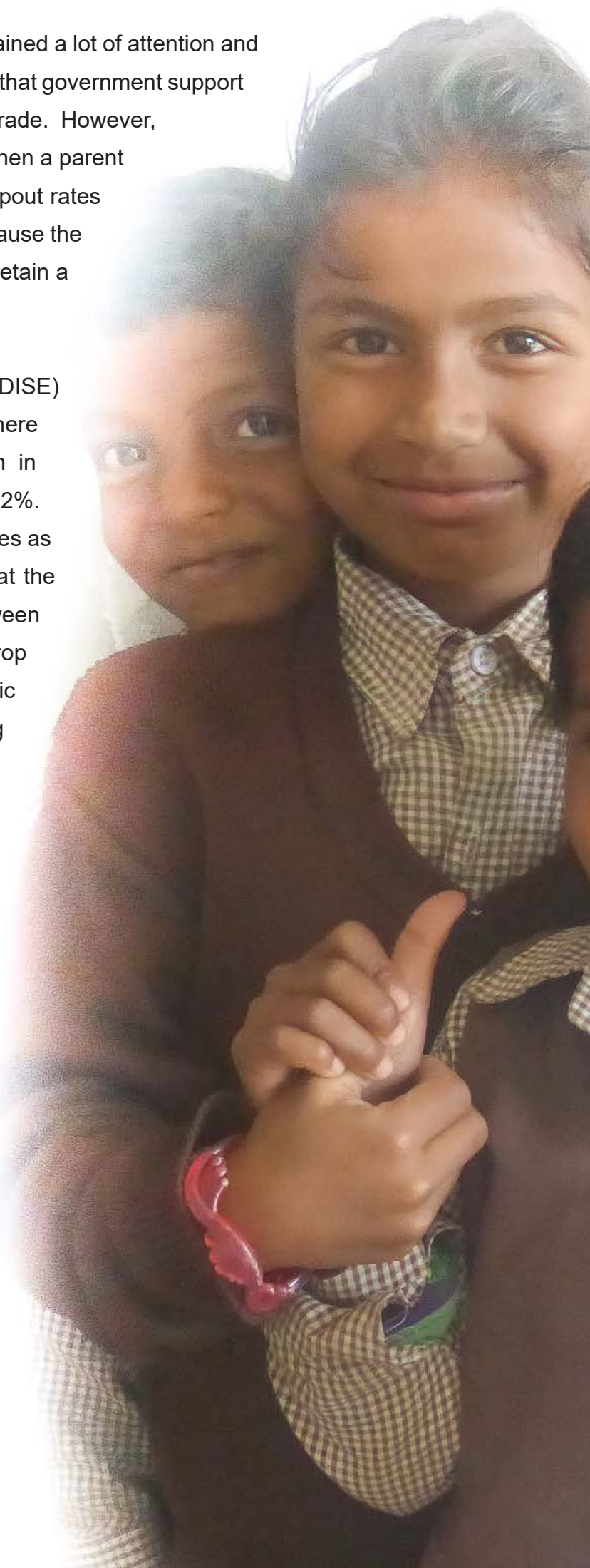
Education Sponsorship



Our education sponsorship initiative has gained a lot of attention and appreciation over the years. We are aware that government support of free education remains till seventh grade. However, from eight grade (high school) onwards, when a parent needs to pay for child's education, the dropout rates increase (especially with girl students) because the parents are unable to financially afford to retain a child in school.

District Information System for Education (DISE) Report for academic year 2015-2016 where the dropout rate in secondary education in Uttarakhand had reached as high as 12.42%. Unfortunately this high percentage continues as the DISE report for 2017-2018 reveals that the dropout rate is at 12.30% for students between Class 9 and 10 only. While the slight drop in percentage between the two academic years may be considered as encouraging however the State has still a long way to go. As per our on field analysis in the last seven years of visits, this rate is much higher than the median in this region. And this observation is proven by the DISE report for academic year 2017-2018 where the number of enrolments (secondary and higher secondary levels) have dropped from 3,13,733 in 2016-2017 to 3,07,104 in 2017-2018.

Urban development has not reached these remote parts of Uttarakhand, therefore means of stable employment and regular income is not available for the villagers. In order to keep money for survival and hunger, children's education continues to suffer.



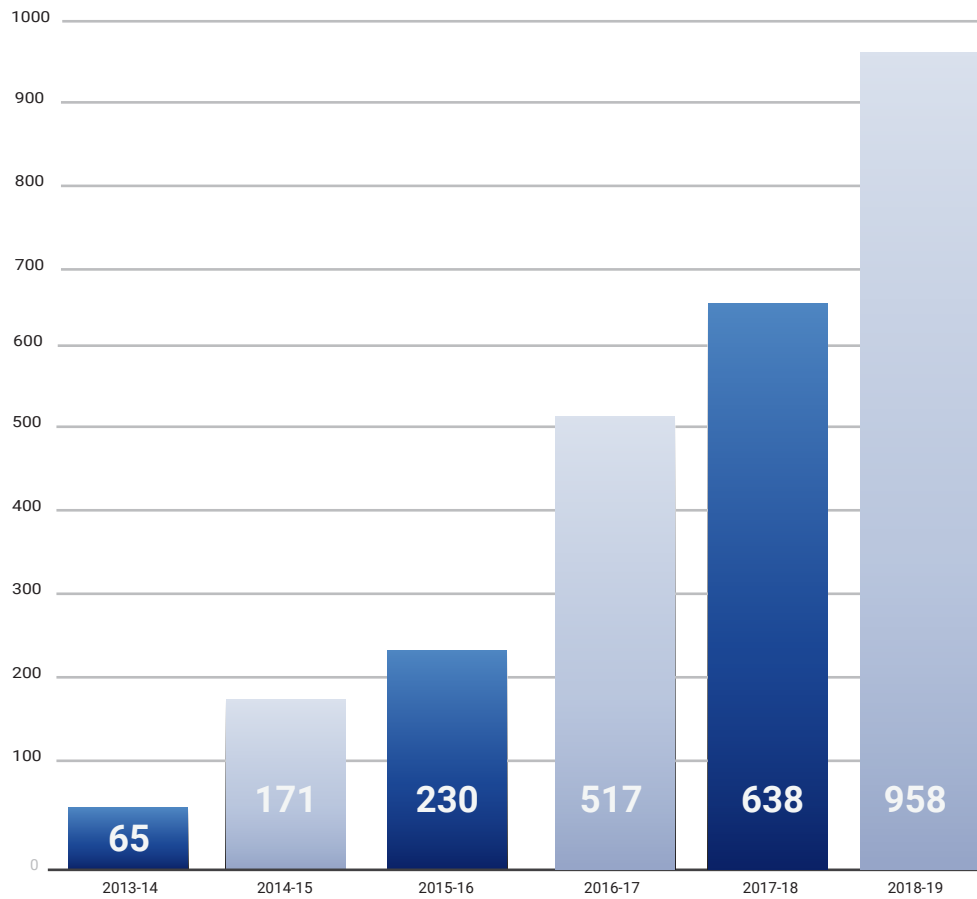
Total number of students sponsored in the Academic Year 2018-19

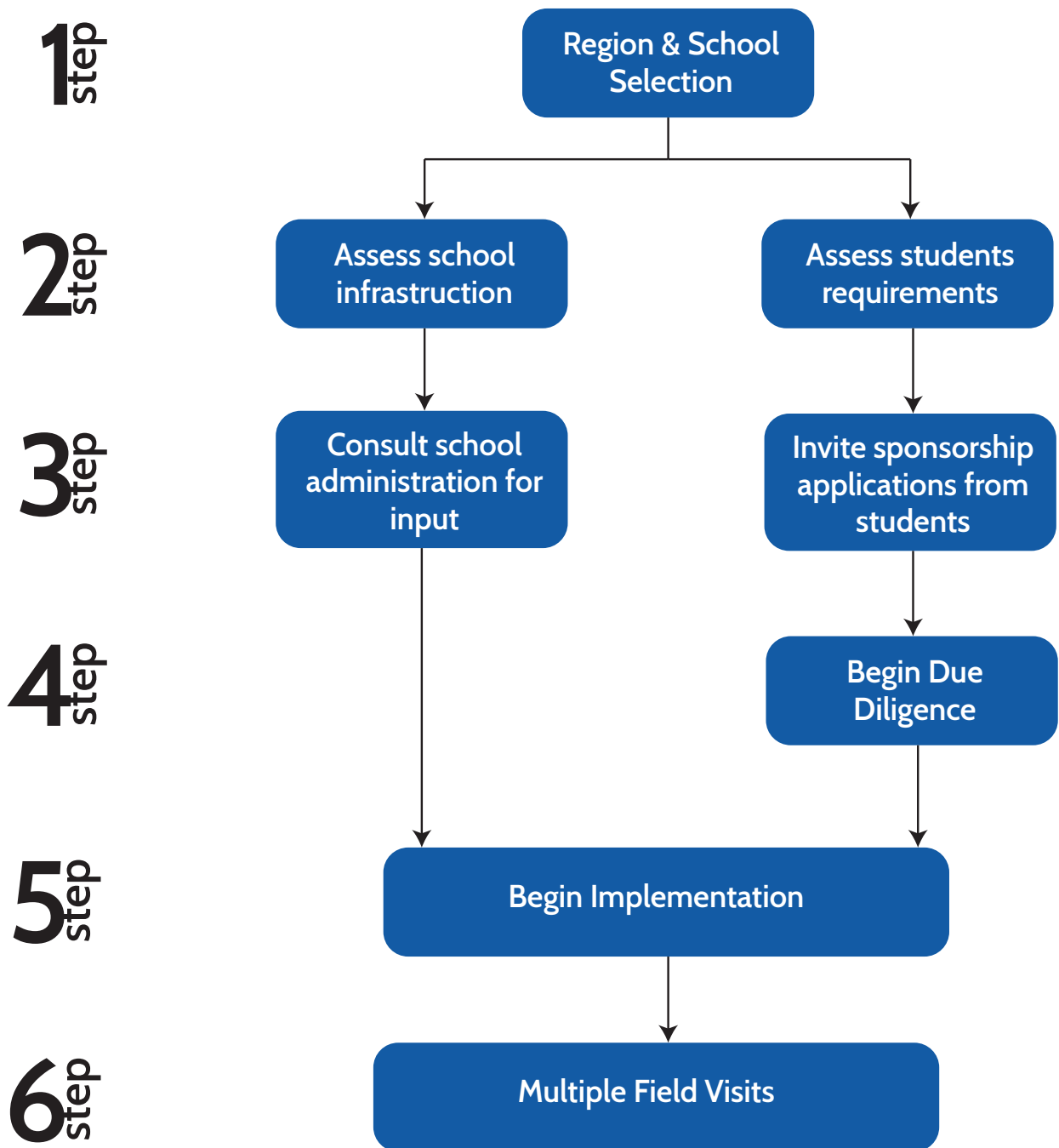
S.No.	Program	Students
1	Education Sponsorship - Rural	913
2	Other Education Programs College, Vocational etc.	45

AITYS has been able to manage sponsoring education for slightly more than 32% students in comparison to the previous academic year. Within the Pauri region, AITYS initiatives have covered 50% of the schools in the region which offer secondary education. Thanks to the continuous efforts of the volunteers managing the ever increasing documentation and administrative work, we have managed to increase the span of this initiative and will continue to do so next year as well.

We continue to maintain the standards of assessment and eligibility for education sponsorship. Scanning each detail of all applications and sponsoring children who are both needy and deserving.

Students Sponsored vs. Year





Key Deliverables:

- Better attendance and increase in enrolment
- Incentivise through awards programs to encourage better academic scores
- Improved and interactive learning
- Better academic performance
- Creating opportunities in sports and extracurricular activities
- Boost the confidence in all students
- Better quality of uniforms, sportswear and other apparels
- Improvement in physical growth and development (multi-vitamins and de-worming)
- Maximum contribution to help arrest the dropout rate at secondary school level
- Ensuring every year of added education in a child's life adds to her/ his ability to earn in later years of their lives (as per World bank Capital Index Report 2018)

In order to make this initiative more successful, in November 2018 we introduced the rewards program. AITYS announced that any student (class 8th to 12th) who scores more than 80% in the previous academic year will additionally receive a bonus cheque. The purpose of the rewards program is to encourage more children to maintain regular attendance at school and study well to get better grades.

The rewards program was given a boost thanks to our collaboration with Sarita Handa Exports Pvt. Ltd. under their corporate social responsibility wing. Thanks to the funds given by them, 100 students received education sponsorship in November 2018. CSR with Sarita Handa Exports will become a key player in driving our education initiative in the future as well.

Each year we have successfully sponsored annual education for more children however for 2019-2020 we may not increase the benchmark of minimum sponsorships. The primary reason is for us to concentrate on the 'Infrastructure Support Initiative' to make a greater impact on the Pauri region. Therefore the funds received from individual and corporate sponsorships will be utilized there.

Infrastructure



The schools in Pauri, Uttarakhand are in desperate need of uplifting. Libraries have old books, classrooms are bereft of proper furniture and other storage spaces. In many schools, teachers are not available for all subjects. One can imagine the difficulty of the child being serious about their academics in such an inadequate environment. The future of the country needs to be dealt with more seriously and with more compassion.

Which is why our objective of this initiative is to build and sustain government schools in Pauri, Garhwal with sufficient administrative and operational infrastructure, to ensure that every school child has the opportunity of completing their education.

Throughout 2018-2019 we ran pilot programs of distributing specific items basis which we collated feedback.





PILOT 1: AUDIO VISUAL AID TO SCHOOLS

In April 2018, a projector was donated to Government Inter College Kholachauri and a few teachers along with administration staff were oriented on its usage. AITYS waited for the feedback and by August 2018 we received encouraging response, such as:

- **Updated Curriculum** downloaded by teachers used by 'urban schools' for subjects like history, geography, maths amongst others
- **Pronunciation Improvement** in English language facilitated using audio visual aids by teachers
- **Increase in General Knowledge** leveraged used social media sites such as YouTube to educate children on current affairs etc. related to India and the world
- **Supplement Teaching** using online modules to teach subjects for which a teacher was not allotted/absent in their school

In our subsequent visits, we carefully observed and found that the school staff are using and maintaining the equipment properly, therefore appreciating the donations. Feedback received from schools staff has assured us and our donors that this project can now be increased to a larger number of beneficiaries.

PILOT 2: REPLENISH LIBRARIES

Sarita Handa Exports Pvt. Ltd. collaborated with AITYS to fund another program to donate books. In our November 2018 visit, Government Inter Colleges at Kholachauri and Dondal were given one set of more than 100 books related to multiple topics penned by Indian authors. The books were primarily in Hindi and some in English. This was purposely chosen in order to make students habitual to reading as a hobby. Topics chosen were easier with the hope that children don't lose interest:

- Dictionaries
- General Knowledge and Current Affairs
- Moral Stories and History
- DIY and Self Help books
- Fantasy and Imagination

As per the response received from this pilot, we are encouraging schools to send a list of books which they think will aid students with reading habits and academics as well. This also ensures active participation from the school staff regarding our initiatives.

Recent feedback includes librarians and school principals informing that children have started to read the donated books.

In 2019-2020, AITYS will further this pilot however concentrate on providing books on specific subjects which will aid in better academic and non-academic learning.

PILOT 3: HELPING HANDS INITIATIVE

AITYS has been approached by many donors who are willing to donate multiple items. We appreciate such generous initiatives from people who want to help in small but brilliant ways. Therefore the helping hands initiative was piloted in 2018-2019 to include all such donations which will benefit the lives of students.

Corporate donors such as Kara Sara Garments, Sarita Handa Exports and Noor Veer Creations and multiple individual donors funded this initiative as a result of which, in



November 2018 AITYS donated multiple items:

- Carry Bag containing one pair of shoes, three pairs of socks, two sweat-shirts and two wool sweaters to each student
- Back-packs to teachers to actively participate in AITYS initiatives
- Under garments for girl students

Many individuals even sent boxes full of candies hoping that children, on receiving the goodies will have a moment of happiness.

While the pilot of this initiative has been widely appreciated by all stakeholders, AITYS will need to consider the longevity of this program considering transportation of all the donated materials does have a heavy financial implications.

All the above pilots are only a stepping stone to bridge the gap in the education experience of the children of Pauri to that of any other city/town.

For 2019-2020, we will collaborate with schools and our generous donors to bring further impactful improvement to the schools and how they operate. Using mediums of technology, facilities, books and garments, we will be able to turn around the way children look at going to school. Rather than a formality, we need to bring the children to a point where they will consider going to school as a place of interest and learning.

Volunteers & Donors



As it is truly said – it takes all kinds of people to make this world; our AITYS team is no different. People from different walks of life, industry and ideas have come together with the common aspiration of performing seva. It is interesting to observe as the Founder of the institution brings them together and each unveils their understanding of the word ‘giving’ and how it can be done.

AITYS volunteers comprise of a lecturer, a captain in the merchant navy, home maker, retired citizen, corporate professionals, social media manager, traders and a designer. Our thoughts may differ however with a common agenda, we bring together our unique experiences of projects, content, media, implementation, documentation and so much more to make things happen.

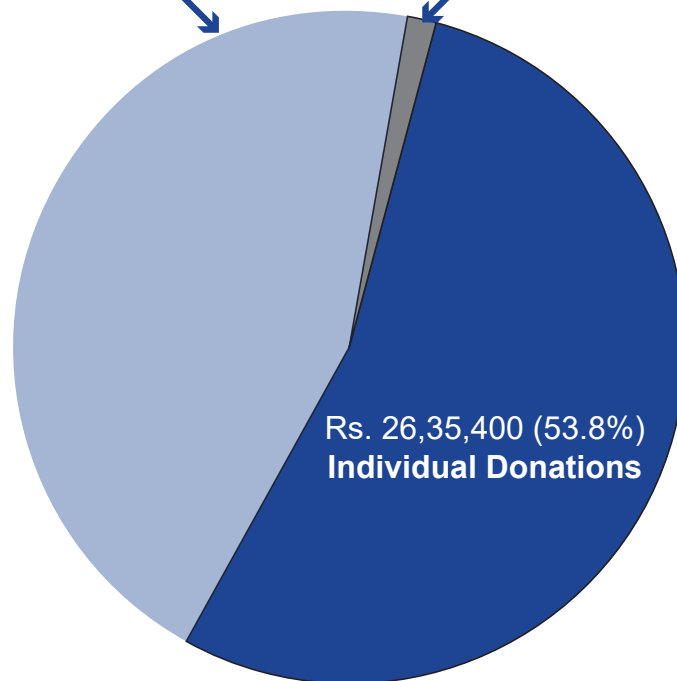
In both the Pauri and Almora region we have volunteers from the villagers who spread the word of our next visit ensuring maximum people avail benefit of our initiatives.

Thanks to the sincerity and hard work of this team, the organization has self sufficiently managed all operational tasks internally and never required external assistance.



Rs. 22,01,000 (44.93%)
Corporate Funding

Rs. 62,000 (1.27%)
Grants from Trustees



Donors

Thanks to the incredible team effort by the Founder and volunteers of AITYS, we have been able to collate considerable funds in 2018-2019 to ensure all our three primary initiatives remain in momentum. Just like the previous financial years, the largest portion of funds is received from individual donors. The team has been pushing to present the agenda of AITYS at each and every occasion to help getting these funds.

This past financial year however has seen a rise in the donation from corporations. Thanks to the 'corporate social responsibility' wings of some corporations, we did receive a good jump from Rs. 8.4 lakhs (in 2017-2018) to Rs. 22 lakhs (in 2018-2019). The increase in funds from this type of contribution has been a great boost to the morale of all AITYS team members. With the success of our initiatives thanks to more funds, we endeavour that the corporate will increase the funding for the new financial year. This will greatly ease our dependency on individual donations which fluctuate every year.

AITYS team thanks to all the donors (corporate and individual) who have contributed to the best of their capacities and they encourage anonymity as the primary motive of funds is sewa and not campaigning.

Financials



Credibility & Transparency

	Amount Paid Out	Remarks
All Board Members	-- NIL --	-- NIL --
All Volunteers	-- NIL --	Read Below*

*None of the volunteers receive any remuneration, reimbursement or fringe benefits. Certain expenses incurred by the villagers in helping organize our free medical camps are reimbursed.

AITYS Board Members

A.I.T.Y.S. Board Members	
Chairperson	Mrs. Madhu Chowdhry
Treasurer	Ms. Manisha Chowdhry
Secretary	Mr. Aashish Sehgal

Reach Us

Address	97, Mount Kailash East of Kailash New Delhi - 110 065
Email	contact@aitys.in
Website	www.aitys.in
Facebook	https://www.facebook.com/aitysindia
Instagram	https://www.instagram.com/aitys_india/



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Ph: 011-26235842, 46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

26/09/2018

The Trustee

An Initiative- Touch Your Soul

97, Mount Kailash,
East of Kailash,
New Delhi -110065

Dear Trustees,

***Sub: Engagement Letter for Appointment to conduct Statutory Audit and Tax Audit of
An Initiative – Touch Your Soul for the Financial Year 2018-19***

This is with reference to our appointment to carry out the audit of the Balance Sheet of An Initiative – Touch Your Soul as at March 31, 2019 and the Statement of Income & Expenditure and Receipt & Payment account for the year ended on that date. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

We will conduct our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

However, having regard to the test nature of an audit, persuasive rather than conclusive nature of audit evidence together with inherent limitation of any accounting and internal control system, there is an unavoidable risk that even some material misstatement of financial statements, resulting from fraud, and to a lesser extent error, if either exists, may remain undetected.

In addition to our report on the financial statements, we expect to provide you with a separate letter (if required) concerning any material weakness in accounting and internal control systems which might come to our notice.

The responsibility for the preparation of financial statements on a going concern basis is that of the management. The management is also responsible for selection and consistent application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departure from

those accounting standards. The management is also responsible for making judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the entity at the end of the financial year and of the profit or loss of the entity for that period.

The responsibility of the management also includes the maintenance of adequate accounting records and internal controls for safeguarding of the assets of the company and for the preventing and detecting fraud or other irregularities. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

We also wish to invite your attention to the fact that our audit process is subject to 'peer review' under the Chartered Accountants Act, 1949. The reviewer may examine our working papers during the course of the peer review.

We look forward to full cooperation with your staff and we trust that they will make available to us whatever records; documentation and other information are requested in connection with our audit.

Please sign and return the copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial statements of your organization.

Thanking You

For **KUMAR MITTAL & Co.**

Chartered Accountants

FRN : 010500N



(Amrish Gupta)

Partner

M. No. : 090553

ACCEPTED



For **An Initiative - Touch Your Soul**



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Ph: 011-26235842, 46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

INDEPENDENT AUDITOR'S REPORT

To the Trustees

An Initiative – Touch Your Soul

New Delhi

Opinion

We have audited the accompanying Financial Statements of **An Initiative - Touch Your Soul** which comprise the Balance Sheet as at **31st March 2019**, the Income & Expenditure and Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the trust as at 31st March 2019;
- b) In case of the Income and Expenditure for the year ended on that date;
- c) In case of the receipts and payments account for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Financial Statements, management is responsible for assessing the 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 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- 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 trust 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 trust to 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.



Report on Other Legal and Regulatory Requirements

Further to the comments in para's above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure and Receipts and Payment Accounts dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Statement of Income & Expenditure and receipts and Payment Account comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

Amrish Gupta

(Amrish Gupta)

Partner

M. No. 090553

UDIN: 19090553AAAAE6963



Place: New Delhi

Date: 18 JUL 2019

AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2019

PARTICULARS	Schedule	As at 31.03.2019 (Rs.)	As at 31.03.2018 (Rs.)
<u>LIABILITIES</u>			
Corpus Fund			
Balance carried forward		1,110,000	1,110,000
Fixed Assets fund (Contra)	1	26,316	43,860
Fund Balances	2	2,350,000	2,750,000
<u>Current Liabilities & Provisions</u>			
Amount Payable		70,800	47,200
<u>Excess of Income over Expenditure</u>	3	1,714,660	1,584,606
TOTAL		5,271,776	5,535,666
<u>ASSETS</u>			
<u>Fixed Assets (Contra)</u>	1	26,316	43,860
<u>Current Assets, Loans & Advances</u>			
Accrued Interest		26,066	110,378
Recoverable From Revenue Authorities		5,745	5,117
Advance to Supplier		-	20,000
<u>Cash and Bank Balances</u>			
Cash In Hand		19,771	2,909
Cash At Bank		3,193,878	2,653,402
Fixed Deposits		2,000,000	2,700,000
TOTAL		5,271,776	5,535,666

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-4)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:10500N

(Signature)
(Amrish Gupta)

Partner

M. No.: 090553

UDIN: 19090553 AAAAAE6963



For **AN INITIATIVE - TOUCH YOUR SOUL**



(Signature)
(Trustees)

Place: New Delhi

Date : **18 JUL 2019**

AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Particulars	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
Income		
Donations	4,983,511	3,892,286
Interest from Bank	261,222	271,037
Sub Total A	5,244,733	4,163,323
Payments		
<u>Medical Camps & Support</u>		
Medicine Expenses	100,714	58,847
Camp Expenses	138,433	84,160
Fooding Expenses	39,718	32,142
Transport Expenses	206,689	120,012
Printing & Stationary	9,154	7,940
Volunteer Support	86,492	36,158
Medical Treatment Support	35,000	15,320
Less: Met out of Medical Camps Fund	(250,000)	-
<u>Education & Support to Poor & Orphan Students</u>	3,761,063	2,185,345
Less: Met out of Education Support Fund	(1,380,000)	-
<u>Awareness Campaign</u>	223,272	90,192
<u>Education Sponsorship & Holistic Development</u>		
Medicine, Supplements & Medical Camp Cost	100,000	-
Less: Met out of Medical Camps Fund	(100,000)	-
Education Sponsorship Payout	400,000	-
Ancilliary	80,000	-
Education Aids for Schools	48,000	-
Infrastructure Equipments for Schools	42,000	-
NGO's Travel, Boarding & Lodging expense	50,000	-
Less: Met out of Education Support Fund	(620,000)	-
<u>Administrative Expenses</u>		
Legal & Professional Fees	145,030	82,600
Postage & Courier	4,050	1,470
Printing & Stationary	5,465	3,636
Audit Fees	35,400	23,600
Bank Charge	-	19
Computer Maintainance Charge	-	690
Other Expenses	4,199	-
Acquisition Of Assets		
- Printer	-	14,100
- Laptop	-	59,000
<u>Amounts accumulated or set apart</u>		
Education Support Fund	-	500,000
Medical Camps Fund	-	250,000
Education Sponsorship & Holistic Development Fund	1,950,000	-
Sub Total B	5,114,678	3,565,231
Surplus/(Deficit) for the year (A-B)	130,055	598,092

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-4)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:10500N

(Amrish Gupta)

Partner

M. No.: 090553

UDIN: 19090553AAAAEC963

Date: 18 JUL 2019

Place: New Delhi

For **AN INITIATIVE - TOUCH YOUR SOUL**



(Trustees)

Amrish Gupta
Anshul K. Singh

AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Particulars	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<u>Opening Balance</u>		
Cash In Hand	2,909	1,605
Cash At Bank	2,653,402	370,972
Fixed Deposits	2,700,000	3,600,000
<u>Receipts</u>		
Donations	4,983,511	3,892,261
Interest from Bank	344,906	314,904
Sub Total A	10,684,728	8,179,742
<u>Payments</u>		
<u>Medical Camps</u>		
Medicine Expenses	100,714	58,847
Medical Treatment Support	35,000	15,320
Camp Expenses	138,433	84,160
Fooding Expenses	39,718	32,142
Transport Expenses	206,689	120,012
Printing Expenses	1,602	7,940
Volunteer Support	86,492	36,158
Education & Support to Poor & Orphan Students	3,741,063	2,185,345
<u>Awareness Campaign</u>	176,062	90,192
<u>Education Sponsorship & Holistic Development</u>		
Medicine, Supplements & Medical Camp Cost	100,000	-
Education Sponsorship Payout	400,000	-
Ancilliary	80,000	-
Education Aids for Schools	48,000	-
Infrastructure Equipments for Schools	42,000	-
NGO's Travel, Boarding & Lodging expense	50,000	-
<u>Administrative Expenses</u>		
Leagl & Professional Fees	133,230	76,700
Postage & Courier	4,050	1,470
Printing & Stationary	51,407	3,636
Audit Fees	23,600	17,700
Bank Charge	-	19
Computer Maintainance Charge	-	690
Advance to Supplier	-	20,000
Other Expenses	13,019	
Acquisition Of Assets		
- Printer	-	14,100
- Laptop	-	59,000
	5,471,079	2,823,431
Closing Balance (A-B)	5,213,649	5,356,311
Represented by		
Cash In Hand	19,771	2,909
Cash At Bank	3,193,878	2,653,402
Fixed Deposits	2,000,000	2,700,000
	5,213,649	5,356,311

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-4)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:10500N

(Amrish Gupta)
Partner

M. No.: 090553

UDIN: 19090553 AAAA E6963

For **AN INITIATIVE - TOUCH YOUR SOUL**



(Trustees)

Place: New Delhi

Date: **18 JUL 2019**

Schedule -1

FIXED ASSETS

Particulars	Gross Block			Rate	Depreciation Block			Net Block	
	as on 31.03.2018	Additions			Upto 31.03.2018	Current Year Depreciation	upto 31.03.2019	WDV as at 31.03.2019	WDV as at 31.03.2018
		Upto 03.10.2018	After 03.10.2018						
	59,000.00	-	-	40%	23,600	14,160	37,760	21,240	35,400
Printer	14,100.00	-	-	40%	5,640	3,384	9,024	5,076	8,460
Total	73,100.00	-	-			17,544	46,784	26,316	43,860

Schedule -2

FUND BALANCES

Particulars	Opening Balances as on 01.04.2018		Additions during the year	Utilization during the year	Closing Balances as on 31.03.2019
	2,000,000	750,000			
Support Fund				2,000,000	
Camps Fund				350,000	400,000
Sponsorship & Holistic Development Fund			1,950,000		1,950,000
Total	2,750,000	750,000		2,350,000	2,350,000

Schedule -3

SURPLUS AS PER STATEMENT OF INCOME AND EXPENDITURE

Particulars	As at 31st March 2019		As at 31st March 2018
	1,584,606	130,055	
As per last Balance Sheet			986,514
As per statement of Income and Expenditure			598,092
Total	1,714,660	1,714,660	1,584,606



An Initiative – Touch Your Soul
97, Mount Kailash, East of Kailash, New Delhi-110065

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING AN INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2019

A. SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on historical cost basis as a 'Going Concern'. Donations are accounted for on receipt basis and payments are accounted for on accrual basis except otherwise stated, following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable.
2. Fixed Assets acquired / received in kind are directly charged to expenses accounts, however for the purpose of control, the same are recognized in the Balance Sheet through Contra entry.
3. Fixed Assets are stated as under:
 - a) Assets directly acquired – at purchase cost less accumulated depreciation.
 - b) Assets received in kind – at stated / estimated cost less accumulated depreciation.
4. Depreciation on fixed assets is provided as per written down value method as per the rates prescribed in Income Tax Act, 1961, however, the same is not claimed as expense.

B. NOTES TO ACCOUNTS

1. The medicines and other related items acquired are charged directly to the expenses since as per the organisation, the same are for free distribution and not to be sold hence has no value for them.
2. There are no payments made to trustees as remuneration or otherwise except travel, boarding and lodging expenses in attending the day to day affairs and medical camps etc.
3. There are no employees in the organisation hence the provision of Gratuity is not applicable to the organisation and accordingly no amount has been provided for the leave encashment
4. There is no contingent liability as on 31st March, 2019.
5. Previous year figures have been regrouped/ reclassified, wherever necessary

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

(Signature)
(Amrish Gupta)

Partner

M. No. 090553

UDIN: 19090553AAAAAEC963



For **AN INITIATIVE – TOUCH YOUR SOUL**



(Trustees)

(Signature)

Place: New Delhi

Date: 18 JUL 2019



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Ph: 011-26235842, 46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

We have audited the accounts of **An Initiative – Touch Your Soul, 97, Mount Kailash, New Delhi-110065** for the financial year ending 31st March 2019 and examined all relevant books and vouchers and certify that according to the audited accounts: -

- (i) The brought forward foreign contribution at the beginning of the financial year 2018-19 was Rs. 11,025.
- (ii) Foreign contribution of worth Rs. 85,111 was received by the Trust during the financial year 2018-19.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 777 was received by the Association during the financial year 2018-19.
- (iv) The balance of unutilized foreign contribution with the trust at the end of the year 2018-19 was Rs. 96,913.
- (v) Certified that the society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payments is correct as checked by us.
- (vii) The Trust has utilized the foreign contribution for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: New Delhi

Date: 18 JUL 2019

Amrisha Gupta
Name : AMRISH GUPTA
Membership No. : 090553
Designation : Partner
Firm Name : KUMAR MITTAL & CO.
FRN : 010500N
Address : 13, Basement,
Community Centre,
East of Kailash,
New Delhi – 110065

UDIN

: 19090553A AAAAF6962



AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

FOREIGN CONTRIBUTION ACCOUNT BALANCE SHEET AS AT 31ST MARCH 2019

		Amount (Rs.)	
PARTICULARS	Schedule	As at 31.03.2019	As at 31.03.2018
<u>LIABILITIES</u>			
Corpus Fund		-	-
Current Liabilities & Provisions		-	-
Excess of Income over Expenditure			
Opening Balance		11,025	-
Add:- Surplus for the year		85,888	11,025
TOTAL		96,913	11,025
<u>ASSETS</u>			
Fixed Assets (Contra)		-	-
Current Assets, Loans & Advances		-	-
Cash and Bank Balances			
Cash In Hand		-	-
Cash At Bank		96,913	11,025
TOTAL		96,913	11,025

Significant Accounting Policies and Notes forming an integral part of accounts **(Schedule-I)**

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:010500N

(Signature)
(Amrish Gupta)

Partner

M. No.: 090553

UDIN: **19090553AAAAAF6962**



For **AN INITIATIVE - TOUCH YOUR SOUL**



(Signature)
(Chief Functionary)

Place: New Delhi

Date: **18 JUL 2019**

AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

FOREIGN CONTRIBUTION ACCOUNT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Amount (Rs.)		
Particulars	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
Income		
Donations	85,111	11,000
Interest Income	777	25
Sub Total A	85,888	11,025
Payments		
	NIL	NIL
Sub Total B	NIL	NIL
Surplus for the year (A-B)	85,888	11,025

Significant Accounting Policies and Notes forming an integral part of accounts **(Schedule-I)**

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:010500N

(Amrish Gupta)

Partner

M. No.: 090553

UDIN: 19090553AAAAAF6962

Place: New Delhi

Date: 18 JUL 2019

For **AN INITIATIVE - TOUCH YOUR SOUL**



(Chief Functionary)

AN INITIATIVE - TOUCH YOUR SOUL

97, Mount Kailash, East of Kailash, New Delhi-110065

FOREIGN CONTRIBUTION ACCOUNT RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Amount (Rs.)		
Particulars	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<u>Opening Balance</u>		
Cash In Hand	-	-
Cash At Bank	11,025	-
<u>Receipts</u>		
Donations	85,111	11,000
Interest Income	777	25
Sub Total A	96,913	11,025
<u>Payments</u>		
	NIL	NIL
Sub Total B	NIL	NIL
Closing Balance (A-B)	96,913	11,025
<u>Represented by</u>		
Cash In Hand	-	-
Cash At Bank	96,913	11,025
	96,913	11,025

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-I)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:010500N

(Signature)
(Amrish Gupta)
Partner

M. No.: 090553

UDIN: 19090553AAAAAF6962



For **AN INITIATIVE - TOUCH YOUR SOUL**

(Signature)
(Chief Functionary)

Place: New Delhi

Date: 18 JUL 2019

An Initiative – Touch Your Soul
97, Mount Kailash, East of Kailash, New Delhi-110065

NOTES TO ACCOUNTS

1. There was no expenditure against the Foreign Grants received.
2. The accounts for foreign contributions has been drawn on receipts and payment basis, however, as per the requirements of FCRA, an Income and Expenditure account has also been drawn and attached with the account.

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

Amr
(Amrish Gupta)

Partner

M. No. 090553

UDIN: 19090553AAAAAF6962



For **AN INITIATIVE – TOUCH YOUR SOUL**



Amr
(Chief Functionary)

Place: New Delhi

Date: 18 JUL 2023