



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of Board of Trustees
JIREH MINISTRIES
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements (Pertaining to Foreign Contribution, FCRA Registration No.: 231661396R) of JIREH MINISTRIES which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2022, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Accountants of India ('ICAI') 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 the management for the Financial Statements

4. The Trust ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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.



5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, 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 including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Trust'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's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.
8. We communicate with the management 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.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.



Report on Other Legal and Regulatory Requirements

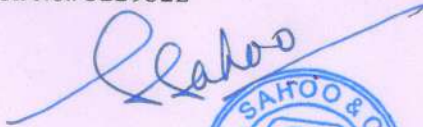
10. We also report on the following points as under for the year ended 31 March 2022:

- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of management and the same are in agreement with Books of account on the date of our audit;
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. Trust has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Trust has been incorporated in the books of accounts properly.
- f. The Managing Trustee and Finance Manager of the Trust appeared before us and furnished all information required for audit;
- g. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- h. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Trust wherever applicable;
- i. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under;
 - a. Trust has filed its Income Tax Return for the Financial Year 2020-21 on or before the due date prescribed under section 139(1) of the Income Tax Act.
 - b. Trust has filed its Annual FCRA Return for the Financial Year 2020-21 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.
 - c. Trust is filling quarterly intimation of receipt of foreign contribution received, as per the requirement of the Foreign Contribution Regulation Act 2010.
- j. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Trust were identified;



- k. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Trust;
- l. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Trust. Further, Trust only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Trust;
- m. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For: S. Sahoo & Co
Chartered Accountants
Firm Registration No.: 322952E



CA. Subhajit Sahoo, FCA
Partner
Membership No.: 057426
UDIN: 22657426BDPBJA4161



Place: New Delhi
Date: 26.09.2022

JIREH MINISTRIES
119-120/26, SAIDULLAJAB EXTENSION, M.B. ROAD
NEW DELHI-110030

FOREIGN PROJECTS

(Amount in Rs.)

BALANCE SHEET AS AT 31.03.2022			
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
SOURCES OF FUNDS			
I. FUND BALANCE			
a) General Fund	[01]	8,30,110.19	30,04,027.09
b) Asset Fund	[02]	3,21,19,517.80	3,13,37,408.00
TOTAL		3,29,49,627.99	3,43,41,435.09
APPLICATION OF FUNDS			
I. FIXED ASSETS			
a) Opening Book Value	[03]	3,13,37,408.00	2,59,55,822.00
Add: Addition During the Year		50,52,092.00	94,19,811.00
Less: Depreciation During the Year		42,69,982.20	40,38,225.00
		3,21,19,517.80	3,13,37,408.00
II. CURRENT ASSETS AND LOANS & ADVANCES			
a) Loans & Advances		16,891.00	21,293.00
b) Cash & Bank Balance	[04]	10,47,199.19	40,18,405.09
c) Other Current Assets	[06]	-	35,170.00
	A	10,64,090.19	40,74,868.09
LESS: CURRENT LIABILITIES & PROVISIONS			
a) Current Liabilities	[05]	2,33,980.00	10,70,841.00
	B	2,33,980.00	10,70,841.00
NET CURRENT ASSETS	[A - B]	8,30,110.19	30,04,027.09
TOTAL	[I+II]	3,29,49,627.99	3,43,41,435.09

Significant Accounting Policies and Notes to Accounts [07]

The schedules referred to above form an integral part of the Balance Sheet

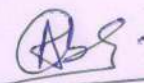
For & on behalf:
S. SAHOO & CO.
Chartered Accountants



[CA Subhajit Sahoo, FCA, LLB]
Partner
Firm No. 322952E
M No. 057426



For & on behalf:
JIREH MINISTRIES



Abhi Chandra Sethia
Trustee



Place : New Delhi
Date : 26.09.2022
UDIN: 22057426BDBPBJA4161

JIREH MINISTRIES
119-120/26, SAIDULLAJAB EXTENSION, M.B. ROAD
NEW DELHI-110030

FOREIGN PROJECTS

(Amount in Rs.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022			
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
I. INCOME			
Donation		1,22,62,694.00	2,29,76,942.13
Bank Interest		28,376.00	71,799.00
Interest on IT Refund		2,810.00	
TOTAL		1,22,93,880.00	2,30,48,741.13
II. EXPENDITURE			
Administrative Expenses		16,12,914.90	19,88,528.80
APS Education Programme		-	9,88,429.00
Adoni Public School Program		29,75,730.00	28,63,107.00
Communication Bridges to Oral Culture		18,65,950.00	10,08,823.00
Community Volunteers Programme		14,57,022.00	13,13,512.00
Covid -19 Relief Project		7,64,945.00	21,06,949.00
Rapha Sethia Hospital Project		2,41,143.00	3,68,300.00
Agriculture Training Programme		4,98,000.00	-
Orality Institute of Leadership		-	73,000.00
The Garden Project		-	4,07,473.00
Non- Recurring Expenses		50,52,092.00	94,19,811.00
Depreciation		42,69,982.20	40,38,225.00
Less: Depreciation Transferred to Asset fund		42,69,982.20	40,38,225.00
TOTAL		1,44,67,796.90	2,05,37,932.80
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(21,73,916.90)	25,10,808.33

Significant Accounting Policies and Notes to Accounts [07]

The schedules referred to above form an integral part of the Balance Sheet

For & on behalf :
S. SAHOO & CO.
Chartered Accountants



[CA Subhajit Sahoo, FCA, LLB]
Partner
Firm No. 322952E
MM No. 057426

Place : New Delhi
Date : 26.09.2022
UDIN: 22057426BDPBJA4161

For & on behalf :
JIREH MINISTRIES

Abhi Chandra Sethia
Trustee



JIREH MINISTRIES
119-120/26, SAIDULLAJAB EXTENSION, M.B. ROAD
NEW DELHI-110030

FOREIGN PROJECTS

(Amount in Rs.)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022			
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
RECEIPTS			
Opening Cash & Bank Balance			
Cash in hand		-	-
Cash at Bank		40,18,405.09	4,62,052.76
Donation		1,22,62,694.00	2,29,76,942.13
Bank Interest		28,376.00	71,799.00
Interest on IT Refund		2,810.00	
Loans & Advances Received		35,170.00	
TOTAL		1,63,47,455.09	2,35,10,793.89
PAYMENT			
Project Related Expenses			
Administrative Expenses		16,12,914.90	16,79,320.80
APS Education Programme		-	8,24,429.00
Adoni Public School Program		29,75,730.00	-
APS School Expenses		-	24,13,697.00
Communication Bridges to Oral Culture		18,65,950.00	10,08,823.00
Community Volunteers Programme		14,57,022.00	11,75,622.00
Covid -19 Relief Project		7,64,945.00	21,06,949.00
Rapha Sethia Hospital Project		2,41,143.00	-
Agriculture Training Programme		4,98,000.00	-
Medical Project		-	3,68,300.00
Orality Institute of Leadership		-	62,667.00
The Garden Project		-	4,07,473.00
Non Recurring Expenses		50,52,092.00	94,19,811.00
Loans & Advances Paid		8,32,459.00	25,297.00
Closing Cash & Bank Balance			
Cash in hand		-	-
Cash at Bank		10,47,199.19	40,18,405.09
TOTAL		1,63,47,455.09	2,35,10,793.89

Significant Accounting Policies and Notes to Accounts [07]

The schedules referred to above form an integral part of the Balance Sheet

For & on behalf of:
S. SAHOO & CO.
Chartered Accountants

S. Sahoo



For & on behalf of:
JIREH MINISTRIES

Abhi
Abhi Chandra Sethia
Trustee



[CA Subhajit Sahoo, FCA, LLB]
Partner
Firm No. 322952E
MM No. 057426

Place : New Delhi
Date : 26.09.2022
UDIN: 2205742680PBJA4161

JIREH MINISTRIES
119-120/26, SAIDULLAJAB EXTENSION, M.B. ROAD
NEW DELHI-110030

(Amount in Rs.)

Schedules forming part of Financial Statement		
	F.Y.2021-22	F.Y.2020-21
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance B/F	30,04,027.09	4,93,218.76
Add: Excess of Income over Expenditure	(21,73,916.90)	25,10,808.33
Less: Transfer to Asset Fund		
TOTAL	8,30,110.19	30,04,027.09
<u>SCHEDULE [02] : ASSET FUND</u>		
Opening Balance B/F	3,13,37,408.00	2,59,55,822.00
Add: Assets Purchased during the year	50,52,092.00	94,19,811.00
Less: Depreciation transfer from I&E A/c	42,69,982.20	40,38,225.00
TOTAL	3,21,19,517.80	3,13,37,408.00
<u>SCHEDULE [04] : CASH & BANK BALANCE</u>		
Cash in Hand		
Cash at Bank	10,47,199.19	40,18,405.09
TOTAL	10,47,199.19	40,18,405.09
<u>SCHEDULE [05] : CURRENT LAIBILITIES</u>		
Expenses Payable	-	48,831.00
TDS Payable	-	19,800.00
Sundry Creditors	15,980.00	2,10,800.00
Salary Payable	2,18,000.00	7,91,410.00
TOTAL	2,33,980.00	10,70,841.00
<u>SCHEDULE [06] : CURRENT ASSET</u>		
TCS Paid on Vehicle	-	35,170.00
TOTAL	-	35,170.00



(Handwritten Signature)



JIREH MINISTRIES
119-120/26, SAIDULLAJAB EXTENSION, M.B. ROAD
NEW DELHI-110030

SCHEDULE [03] : FIXED ASSETS

(AMOUNT IN INR)

PARTICULARS	GROSS BLOCK		RATE OF DEP.	DEPRECIATION		NET BLOCK	
	As At 01.04.2021	As At 31.03.2022		As at 01.04.2021	During The year	As at 31.03.2022	As at 31.03.2021
FOREIGN PROJECT							
Computer & laptops	5,44,929.00	5,95,300.00	40%	4,07,856.00	74,977.60	4,82,833.60	1,12,466.40
Printer	-	18,500.00	40%	-	3,700.00	3,700.00	14,800.00
Furniture & Fixture	8,95,897.00	8,95,897.00	10%	3,64,386.00	53,151.10	4,17,537.10	4,78,359.90
Electrical Equipments	7,47,958.00	7,47,958.00	15%	3,36,938.00	61,653.00	3,98,591.00	3,49,367.00
Vehicles	72,63,614.00	72,63,614.00	30%	38,96,643.00	10,10,091.30	49,06,734.30	23,56,879.70
Tractor	4,27,000.00	4,27,000.00	15%	64,050.00	54,442.50	1,18,492.50	3,08,507.50
Land	15,09,254.00	15,09,254.00	-	-	-	-	15,09,254.00
Building	3,29,90,121.00	3,78,35,842.00	10%	80,69,626.00	29,76,621.60	1,10,46,247.60	2,67,89,594.40
Sewing Machine	89,400.00	89,400.00	15%	29,653.00	8,962.05	38,615.05	50,784.95
Land Leveler	41,500.00	41,500.00	15%	3,113.00	5,758.05	8,871.05	32,628.95
Fire Extinguisher	-	1,30,000.00	15%	-	19,500.00	19,500.00	1,10,500.00
R.O. Water Filter	-	7,500.00	15%	-	1,125.00	1,125.00	6,375.00
TOTAL	4,45,09,673.00	4,95,61,765.00		1,31,72,265.00	42,69,982.20	1,74,42,247.20	3,21,19,517.80
							3,13,37,408.00



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