



ACTIVITY REPORT



VISION



We want to create a society where communities are empowered to enjoy life in all its fullness and contribute to all aspects of life through holistic development



MISSION



We plan to empower communities through partnerships and networking at the grassroots level with children, youth, women, families and other leaders through training, mentoring and developing skills using the indigenous oral communication and other effective methods.



Table of Contents

FROM THE CHAIRMAN'S DESK

4

EDUCATION PROJECT

5

APS CONSTRUCTION PROJECT

8

COMMUNITY VOLUNTEER PROJECT

9

COMMUNICATION BRIDGES TO ORAL CULTURE PROJECT

10

EDUCATIONAL SCHOLARSHIP PROJECT

11

HEALTH PROJECT

12

THE GARDEN PROJECT

13

RELIEF PROJECT

14

COMMUNITY SOCIAL AWARENESS

15

FINANCIAL STATEMENTS

16



From the Chairman's Desk

We had a challenging year at Jireh Ministries. Covid 19 took the world by storm and we were no exception. During extraordinary circumstances, one needs to take extraordinary measures and we had to shift most of our work online. During this time, we increased our focus on our capacity building. The capacity building initiative is undertaken through training programmes, workshops, information dissemination and using grassroots level orality culture of teaching. Most of this happened through the online mode. We had to upgrade our technical infrastructure too during this time to tackle this situation.

Since we are committed towards welfare and empowerment of community with special focus on Odisha and North India, we worked with multiple stakeholders to create a platform and an understanding towards this marginalised and voiceless section of the society. Taking impetus from our previous work, we at Jireh Ministries tried to ensure opportunities in the fields of education, health, nutrition and capacity building of communities.

Like previous years, this year too, we tried to reach the most marginalised sections of our society. In the process, we successfully touched the lives of more than 500 young children through our school project where we provided them with quality English medium education. We kept on conducting our classes through the online mode during the lockdown.

We also supported the rural youth through our Community Volunteer project. We conducted many online programmes through our unique Garden Project, and organise training programmes, thereby building the capacity of the community.

The health project had to be shut down because we were not equipped to handle COVID cases. But, we soon opened up to serve the community, especially through the online mode. We also conducted many health camps and distributed free medicines. During the pandemic, we also provided relief to more than 400 needy families with ration and clothes.

At this time, I take the opportunity to extend my sincerest gratitude to all our stakeholders, our network partners, associates and leaders for their cooperation, support and dedication. I would also take this opportunity to thank the Board of Trustees for their indispensable time and patience while constantly guiding us forward. Last but not the least, I would like to thank our vibrant and committed staff.

With this I am happy to unfold the Activity Report 2020-2021 of Jireh Ministries.

Dr. Abhi Sethia

EDUCATION PROJECT

The flagship programme of Jireh Ministries' education programme is Adoni Public School which is situated in Daspur, a remote village in the district of Kalahandi, Odisha. Adoni Public School provides English Medium education at a subsidised fees to children in this economically backward and rural area. Since a large per cent of children come from Below Poverty Line (BPL) and poor background, we charge a very nominal fee for their participation and ownership. The rest of the needs are met by Jireh Ministries. In fact, many children, who are really poor also get completely free education through 100% scholarship.

The school was shut down during the pandemic but we continued with online classes. Though there were challenges as many of our students come from low-income families in rural hamlets, we encouraged the parents to get smartphones and the attendance improved over time. For those who were not able to join online classes, the teachers and staff worked hard to help them through phone and messaging. Though it has not been easy, the efforts of our school team are commendable in keeping up the standard of education in such a remote place. Our school campus was also willingly offered and used by the government as a quarantine center to keep numerous migrant laborers isolated who came back from metropolitan cities during that time.

The pandemic also gave us an opportunity to renew our efforts as we continue our work on the physical infrastructure requirements. The work is going on in full swing and we hope to complete it before the school re-opens at the end of January. The construction includes:

1. A seven foot boundary wall around the 7.5 acres campus.
2. A grand main gate for entry and exit
3. A 9000 sq. ft. U-shaped, multipurpose building
4. 9000 sq. ft. construction for labs, library, classrooms, and reading room
5. A developed 2 acre playground
6. Fruit tree plantings including 25 coconuts, 125 mangoes, 5 guavas, 5 lemon, 250 teak wood trees.
7. Beautification and major landscaping improvements of our primary school campus.



Jireh Ministries provides 2 hours classes in Science, Maths and English for marginalized children through Adoni Public School in rural areas of Kalahandi in Odisha. In these areas, the academic level of children is much below the national average and the children need remedial education. Jireh Ministries has been able to enhance their academic level by approx 35% through Adoni Public School. The school also conducts monthly tests in these subjects and monitors progress for the students on a regular basis.

There are more than 480 student beneficiaries from this project alongwith 40 teachers and support staff.





ADONI PUBLIC SCHOOL

Class	No. of Students
Nursery	42
Lower Kinder Garten	54
Upper Kinder Garten	73
Class I	85
Class II	87
Class III	57
Class IV	35
Class V	27
Class VI	26
Class VII	12
Class IX	24

APS CONSTRUCTION PROJECT

Adoni Public School continues to be a light house for around 500 children of rural part of Odisha, who otherwise will never get a chance of quality English medium education. Since we have started this school, we have been adding one higher class every year. This year the school is up to 8th class.

Because of the growing needs, we require more class rooms and other facilities where we can facilitate the educational and all round needs of all those children by shaping their lives with value based education. The building under construction, when completed will cater to that great need of the institution. The construction of the new buildings are in full swing.



COMMUNITY VOLUNTEER PROJECT

Another important part of Jireh Ministry is the Community Volunteer Project. Through this project, we train people to work with the community. This project is run by Adoni School of Leadership and conducts most of the training programmes in Delhi apart from holding it in other parts of India.

Adoni School of Leadership is designed to equip and train young people to grow up and become leaders to meet the future challenges of their communities. Various young people are selected, trained and equipped with skills such as communication, health and hygiene and others. Many of those young people are encouraged and guided to continue their further studies through distance mode in NIOS and IGNOU. We have seen many young people who had no hopes in life and were less motivated being transformed into vibrant young responsible leaders of their own lives, families and communities as a whole due to the intervention of Adoni School of Leadership.

There are various programmes conducted by Adoni School of Leadership and the key objective is to build and develop leaders who can directly work within the community and bring change. These courses basically teach them to be effective leaders in the community and encourage them to directly interact with the people, get hands-on experience and build them up.

The objectives of ASL:

- To train and develop leadership qualities in the trainees
- To train them to effectively manage resources
- To teach them communication and soft skills
- To teach them spoken english
- To train them on personality development and confidence building
- To train them on interpersonal skills
- To train them on behavioural skills and etiquette
- To train them on conflict resolution and peace making
- To train them on leading people through change



In this difficult year, we could continue through online classes. We have 29 students from eight different states of India. The trainers have wide and varied experience in leadership development. Reports of our alumni are very encouraging. Our goal continues to be to take more students in the days ahead and train them for the community.

We have also decided to start different tracks of income generation training such as entrepreneurship, agriculture, poultry farming, teachers training, computer training, and many other such endeavors in an effort to help our students to be self-sustaining as they enter into the field.

GARDEN PROJECT

Orality communication is a training program to equip people, especially from rural India who are illiterate or semi literate to make them understand the value of communication. This project is carried out by conducting a series of capacity building programmes with narration, stories, drama, skits and songs for life transformation of community people in the rural areas.

These indigenous communication skills are revived to be used in the community for communicating important issues like health, hygiene, family planning and many other relevant issues related to their lives.

Apart from that, skill development programmes like farming, poultry, dairy and mushroom cultivation and other indigenous skill development training programmes are also conducted.

More than 100 leaders were impacted through our workshops which were mostly done through the online mode. They in turn invested in their core network of more than 500 leaders. These network leaders then taught, led, and impacted the lives and ministry of more than 5000 grassroots leaders. In our various cohorts, we had participation from 29 states of India. We switched to online seminars and continued mentoring over the phone and WhatsApp throughout the year.



RURAL HEALTH PROJECT

Odisha has one of the highest number of rural population in the country. Looking at this, Jireh Ministries has started a health project in the district of Kalahandi in Odisha. The main objectives of this health project were to improve health status of the poor people of the community, facilitate availability of primary health care service, conduct awareness programmes on water, sanitation, nutrition etc. benefit of the urban poor and conduct free health awareness camps including free distribution of medicines.

The health project had to be temporarily put on hold because we were not equipped to handle COVID cases, and our doctors were not able to come due to travel restrictions. However, we decided to open up the project in the first week of January in 2021.

We have also recruited a qualified and experienced nurse along with many new doctors who are getting on board and will help us both through visits and online consultation. We are also planning to build a separate facility to allow easier public access.



RELIEF PROJECT

The chaos of COVID-19 has affected millions of people here with mass migrations, loss of jobs, lack of food and other essentials due to forced lockdown. Mostly, the rural people are badly affected have no livelihood support.

But, we have been able to bring a smile to the faces of 700 families all over the country with food and other essentials packaged and delivered to those in need. This is in addition to the privilege of providing regular income to 300 families through construction related jobs and another 80 families that work with us permanently.



FINANCIAL STATEMENTS



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of
JIREH MINISTRIES
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of JIREH MINISTRIES, PAN: AAATJ9036H, which comprise the Balance Sheet as at 31 March 2021, 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 2021, 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.



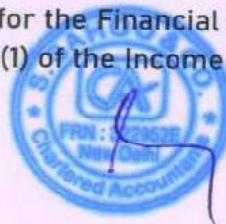
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 2021:
 - 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. 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 2019-20 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 2019-20 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 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: 22057426ADOAWR4344

Place: New Delhi
Date: 27-12-2021

JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

BALANCE SHEET AS AT 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
SOURCES OF FUNDS			
I. FUND BALANCE			
a) General Fund	[01]	31,04,332.56	5,66,181.73
b) Asset Fund	[02]	335,15,207.00	283,31,820.00
c) Corpus Fund		100.00	100.00
TOTAL		366,19,639.56	288,98,101.73
APPLICATION OF FUNDS			
I. FIXED ASSETS			
a) Opening Book Value	[03]	283,31,820.00	315,77,587.00
Add: Addition During the Year		94,63,013.72	61,54,420.00
Less: Depreciation During the Year		42,79,626.72	94,00,187.00
		335,15,207.00	283,31,820.00
II. CURRENT ASSETS, LOANS & ADVANCES			
a) Loans & Advances		21,293.00	-
b) Cash & Bank Balance	[04]	41,18,810.56	5,35,115.73
c) Other Current Assets	[05]	35,170.00	35,170.00
	A	41,75,273.56	5,70,285.73
LESS: CURRENT LIABILITIES & PROVISIONS			
a) Current Liabilities	[06]	10,70,841.00	4,004.00
	B	10,70,841.00	4,004.00
NET CURRENT ASSETS	[A - B]	31,04,432.56	5,66,281.73
TOTAL	[I+II]	366,19,639.56	288,98,101.73

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



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

Place : New Delhi
Date : 27.12.2021

For & on behalf of
JIREH MINISTRIES


Abhi Chandra Sethia
Trustee



JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
I. INCOME			
Donation		229,76,942.13	180,04,989.56
Bank Interest		71,799.00	19,649.00
Fee From School		5,27,765.00	51,65,453.00
Sale of School Books		3,21,879.00	-
Other Income		8,000.00	-
TOTAL		239,06,385.13	231,90,091.56
II. EXPENDITURE			
<u>Project Related Expenses</u>			
Administrative Expenses		22,68,960.16	35,97,951.52
Adoni Teachers Training Institute		-	55,865.00
APS Education Programme		14,95,096.42	34,20,444.26
Adoni Public School Program		28,63,107.00	8,25,613.00
Communication Bridges to Oral Culture		10,08,823.00	-
Community Volunteers Programme		13,13,512.00	20,75,934.00
Covid -19 Relief Project		21,06,949.00	29,226.00
Rapha Sethia Hospital Project		3,68,300.00	7,80,607.00
Orality Institute of Leadership		73,000.00	76,650.00
Orality Programme		-	8,54,791.00
Relief Project		-	70,000.00
The Garden Project		4,07,473.00	40,84,641.00
Think Deep		-	8,39,071.00
Non- Recurring Expenses		94,63,013.72	61,54,420.00
Depreciation	[03]	42,79,626.72	33,55,111.00
Less: Transferred to Asset Fund		42,79,626.72	33,55,111.00
TOTAL		213,68,234.30	228,65,213.78
III. EXCESS OF INCOME OVER EXPENDITURE		[I - II]	25,38,150.83
			3,24,877.78

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



[CA Subhajt Sahoo, FCA, LLB]

Partner

Firm No. 322952E

MM No. 057426

Place : New Delhi

Date : 27.12.2021

For & on behalf of

JIREH MINISTRIES

Abhi Chandra Sethia
Trustee



JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
RECEIPTS			
Opening Cash & Bank Balance			
Cash in Hand		17,376.00	1,605.50
Cash at Bank		5,17,739.73	12,63,129.55
Donation		229,76,942.13	180,04,989.56
Bank Interest		71,799.00	19,649.00
Fee From School		5,27,765.00	51,65,453.00
Sale of School Books		3,21,879.00	-
Other Income		8,000.00	-
Increase in Current Liability		-	-
TOTAL		244,41,500.86	244,54,826.61
PAYMENT			
Project Related Expenses			
Administrative Expenses		19,59,752.16	35,97,951.52
Adoni Teachers Training Institute		-	55,865.00
APS Education Programme		13,31,096.42	34,20,444.26
Adoni Public School Program		24,13,697.00	8,25,613.00
Communication Bridges to Oral Culture		10,08,823.00	-
Community Volunteers Programme		11,75,622.00	20,75,934.00
Covid -19 Relief Project		21,06,949.00	29,226.00
Rapha Sethia Hospital Project		3,68,300.00	7,80,607.00
Orality Institute of Leadership		62,667.00	76,650.00
Orality Programme		-	8,54,791.00
Relief Project		-	70,000.00
The Garden Project		4,07,473.00	40,84,641.00
Think Deep		-	8,39,071.00
Non- Recurring Expenses		94,63,013.72	61,54,420.00
Loans & Advances Paid		25,297.00	10,54,497.10
Closing Cash & Bank Balance			
Cash in Hand		24,976.00	17,376.00
Cash at Bank		40,93,834.56	5,17,739.73
TOTAL		244,41,500.86	244,54,826.61

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

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

Place : New Delhi
Date : 27.12.2021

For & on behalf of
JIREH MINISTRIES

Abhi Chandra Sethia
Trustee



JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

Schedules forming part of Financial Statement

F.Y.2020-21

F.Y.2019-20

SCHEDULE [01] : GENERAL FUND

Indian

Opening Balance b/f	72,962.97	(5,95,111.05)
Add: Excess of Income over Expenditure	27,342.50	6,68,074.02
A	1,00,305.47	72,962.97

Foreign

Opening Balance b/f	4,93,218.76	8,36,415.00
Add: Excess of Income over Expenditure	25,10,808.33	(3,43,196.24)
Less: Transferred to Asset Fund		
B	30,04,027.09	4,93,218.76

TOTAL [A+B]

31,04,332.56 **5,66,181.73**

SCHEDULE [02] : ASSET FUND

Opening Balance B/F	283,31,820.00	255,32,511.00
Add: Assets Purchased during the year	94,63,013.72	61,54,420.00
Less: Depreciation trfd from I&E A/c	42,79,626.72	33,55,111.00

TOTAL

335,15,207.00 **283,31,820.00**

SCHEDULE [04] : CASH & BANK BALANCE

Indian

Cash in Hand	24,976.00	17,376.00
Cash at Bank	75,429.47	55,686.97
	1,00,405.47	73,062.97

Foreign

Cash in Hand	40,18,405.09	4,62,052.76
Cash at Bank	40,18,405.09	4,62,052.76

TOTAL

41,18,810.56 **5,35,115.73**

SCHEDULE [05] : CURRENT ASSET

TCS Paid on Vehicle	35,170.00	-
TOTAL	35,170.00	-

SCHEDULE [06] : CURRENT LAIBILITIES

Expenses Payable	48,831.00	7,24,373.60
TDS Payable	19,800.00	-
Sundry Creditors	2,10,800.00	-
Salary Payable	7,91,410.00	-
TOTAL	10,70,841.00	7,24,373.60



[SCHEDULE-07]

JIREH MINISTRIES

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2021

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation. No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1961.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Equipment	15%
Computer	40%

4. **Income Recognition:** Restricted project grants were recognized as income on the basis of utilization where as unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.



5. **Expenses Recognition:** Expenses has been recognized on accrual basis.

C. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding /donor agencies.

2. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

3. Pending Legal Case

As informed to us by the Management there is no pending legal case against the organization.

4. The Organization is registered under

a) Organization is registered under Trust Registration Act.


b) Under section 12A of the Income Tax Act, 1961 vide registration No. DIT(E)/2007-2008/J-789/1432.

c) Under section 80G of the income tax Act, 1961 vide registration no. DIT(E)/2007-2008/J-789/3092 dated 21.01.2008.

d) Under FC(R) Act 2010 vide registration no. 231661396R

e) PAN of the Trust. : AAATJ9036H

For and on behalf of
S. Sahoo & Co.
Chartered Accountants



CA. Subhajit Sahoo, FCA, LLB
Partner
M NO: 057426
FRN:- 322952E



For and on behalf of
Jireh Ministries



Abhi Chandra Sethia
Trustee



Place: New Delhi
Dated: 27.12.2021



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of
JIREH MINISTRIES
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of JIREH MINISTRIES, PAN: AAATJ9036H, which comprise the Balance Sheet as at 31 March 2021, 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 2021, 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.



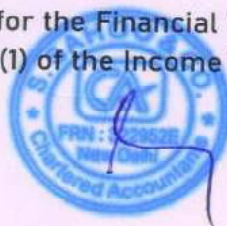
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

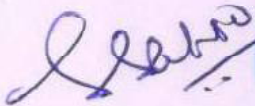
Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2021:
 - 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. 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 2019-20 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 2019-20 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 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: 22057426ADOAWR4344

Place: New Delhi
Date: 27-12-2021

JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

BALANCE SHEET AS AT 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
SOURCES OF FUNDS			
I. FUND BALANCE			
a) General Fund	[01]	31,04,332.56	5,66,181.73
b) Asset Fund	[02]	335,15,207.00	283,31,820.00
c) Corpus Fund		100.00	100.00
TOTAL		366,19,639.56	288,98,101.73
APPLICATION OF FUNDS			
I. FIXED ASSETS			
a) Opening Book Value	[03]	283,31,820.00	315,77,587.00
Add: Addition During the Year		94,63,013.72	61,54,420.00
Less: Depreciation During the Year		42,79,626.72	94,00,187.00
		335,15,207.00	283,31,820.00
II. CURRENT ASSETS, LOANS & ADVANCES			
a) Loans & Advances		21,293.00	-
b) Cash & Bank Balance	[04]	41,18,810.56	5,35,115.73
c) Other Current Assets	[05]	35,170.00	35,170.00
	A	41,75,273.56	5,70,285.73
LESS: CURRENT LIABILITIES & PROVISIONS			
a) Current Liabilities	[06]	10,70,841.00	4,004.00
	B	10,70,841.00	4,004.00
NET CURRENT ASSETS	[A - B]	31,04,432.56	5,66,281.73
TOTAL	[I+II]	366,19,639.56	288,98,101.73

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



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

For & on behalf of
JIREH MINISTRIES


Abhi Chandra Sethia
Trustee



Place : New Delhi
Date : 27.12.2021

JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
I.INCOME			
Donation		229,76,942.13	180,04,989.56
Bank Interest		71,799.00	19,649.00
Fee From School		5,27,765.00	51,65,453.00
Sale of School Books		3,21,879.00	-
Other Income		8,000.00	-
TOTAL		239,06,385.13	231,90,091.56
II.EXPENDITURE			
Project Related Expenses			
Administrative Expenses		22,68,960.16	35,97,951.52
Adoni Teachers Training Institute		-	55,865.00
APS Education Programme		14,95,096.42	34,20,444.26
Adoni Public School Program		28,63,107.00	8,25,613.00
Communication Bridges to Oral Culture		10,08,823.00	-
Community Volunteers Programme		13,13,512.00	20,75,934.00
Covid -19 Relief Project		21,06,949.00	29,226.00
Rapha Sethia Hospital Project		3,68,300.00	7,80,607.00
Orality Institute of Leadership		73,000.00	76,650.00
Orality Programme		-	8,54,791.00
Relief Project		-	70,000.00
The Garden Project		4,07,473.00	40,84,641.00
Think Deep		-	8,39,071.00
Non- Recurring Expenses		94,63,013.72	61,54,420.00
Depreciation	[03]	42,79,626.72	33,55,111.00
Less: Transferred to Asset Fund		42,79,626.72	33,55,111.00
TOTAL		213,68,234.30	228,65,213.78
III.EXCESS OF INCOME OVER EXPENDITURE	[I - II]	25,38,150.83	3,24,877.78

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

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



For & on behalf of
JIREH MINISTRIES

Abhi Chandra Sethia
Trustee



Place : New Delhi
Date : 27.12.2021

JIREH MINISTRIES

119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021			
	SCHEDULE	F.Y.2020-21	F.Y.2019-20
RECEIPTS			
Opening Cash & Bank Balance			
Cash in Hand		17,376.00	1,605.50
Cash at Bank		5,17,739.73	12,63,129.55
Donation		229,76,942.13	180,04,989.56
Bank Interest		71,799.00	19,649.00
Fee From School		5,27,765.00	51,65,453.00
Sale of School Books		3,21,879.00	-
Other Income		8,000.00	-
Increase in Current Liability		-	-
TOTAL		244,41,500.86	244,54,826.61
PAYMENT			
Project Related Expenses			
Administrative Expenses		19,59,752.16	35,97,951.52
Adoni Teachers Training Institute		-	55,865.00
APS Education Programme		13,31,096.42	34,20,444.26
Adoni Public School Program		24,13,697.00	8,25,613.00
Communication Bridges to Oral Culture		10,08,823.00	-
Community Volunteers Programme		11,75,622.00	20,75,934.00
Covid -19 Relief Project		21,06,949.00	29,226.00
Rapha Sethia Hospital Project		3,68,300.00	7,80,607.00
Orality Institute of Leadership		62,667.00	76,650.00
Orality Programme		-	8,54,791.00
Relief Project		-	70,000.00
The Garden Project		4,07,473.00	40,84,641.00
Think Deep		-	8,39,071.00
Non- Recurring Expenses		94,63,013.72	61,54,420.00
Loans & Advances Paid		25,297.00	10,54,497.10
Closing Cash & Bank Balance			
Cash in Hand		24,976.00	17,376.00
Cash at Bank		40,93,834.56	5,17,739.73
TOTAL		244,41,500.86	244,54,826.61

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

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

Place : New Delhi
Date : 27.12.2021

For & on behalf of
JIREH MINISTRIES

Abhi Chandra Sethia
Trustee



JIREH MINISTRIES
119-120/26, Saidullajab Extension, M.B. Road, New Delhi-110030

(Amount in Rs.)

Schedules forming part of Financial Statement		
	F.Y.2020-21	F.Y.2019-20
<u>SCHEDULE [01] : GENERAL FUND</u>		
<u>Indian</u>		
Opening Balance b/f	72,962.97	(5,95,111.05)
Add: Excess of Income over Expenditure	27,342.50	6,68,074.02
A	1,00,305.47	72,962.97
<u>Foreign</u>		
Opening Balance b/f	4,93,218.76	8,36,415.00
Add: Excess of Income over Expenditure	25,10,808.33	(3,43,196.24)
Less: Transferred to Asset Fund	-	-
B	30,04,027.09	4,93,218.76
TOTAL [A+B]	31,04,332.56	5,66,181.73
<u>SCHEDULE [02] : ASSET FUND</u>		
Opening Balance B/F	283,31,820.00	255,32,511.00
Add: Assets Purchased during the year	94,63,013.72	61,54,420.00
Less: Depreciation trfd from I&E A/c	42,79,626.72	33,55,111.00
TOTAL	335,15,207.00	283,31,820.00
<u>SCHEDULE [04] : CASH & BANK BALANCE</u>		
<u>Indian</u>		
Cash in Hand	24,976.00	17,376.00
Cash at Bank	75,429.47	55,686.97
	1,00,405.47	73,062.97
<u>Foreign</u>		
Cash in Hand	-	-
Cash at Bank	40,18,405.09	4,62,052.76
	40,18,405.09	4,62,052.76
TOTAL	41,18,810.56	5,35,115.73
<u>SCHEDULE [05] : CURRENT ASSET</u>		
TCS Paid on Vehicle	35,170.00	-
TOTAL	35,170.00	-
<u>SCHEDULE [06] : CURRENT LAIBILITIES</u>		
Expenses Payable	48,831.00	7,24,373.60
TDS Payable	19,800.00	-
Sundry Creditors	2,10,800.00	-
Salary Payable	7,91,410.00	-
TOTAL	10,70,841.00	7,24,373.60



JIREH MINISTRIES

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

SCHEDULE [03] : FIXED ASSETS

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As At 1.4.2020	Addition During the year	As At 31.3.2021	As at 1.4.2020	During The year	As at 31.3.2021	As at 31.3.2021	As at 31.3.2020
				RATE OF DEP.				
FOREIGN PROJECT								
Computer & laptops	4,61,073.00	83,856.00	5,44,929.00	40%	79,549.00	4,07,856.00	1,37,073.00	1,32,766.00
Furniture & Fixture	8,87,897.00	8,000.00	8,95,897.00	10%	59,057.00	3,64,386.00	5,31,511.00	5,82,568.00
Electrical Equipments	7,14,458.00	33,500.00	7,47,958.00	15%	72,533.00	3,36,938.00	4,11,020.00	4,50,053.00
Vehicles	72,63,614.00	-	72,63,614.00	30%	14,42,988.00	38,96,643.00	33,66,971.00	48,09,959.00
Tractor	-	4,27,000.00	4,27,000.00	15%	64,050.00	64,050.00	3,62,950.00	-
Land	10,09,254.00	5,00,000.00	15,09,254.00	-	-	-	15,09,254.00	10,09,254.00
Building	246,64,166.00	83,25,955.00	329,90,121.00	10%	23,06,391.00	80,69,626.00	249,20,495.00	189,00,931.00
Sewing Machine	89,400.00	-	89,400.00	15%	10,544.00	29,653.00	59,747.00	70,291.00
Hand Leveler	-	41,500.00	41,500.00	15%	3,113.00	3,113.00	38,387.00	-
TOTAL	350,89,862.00	94,19,811.00	445,09,673.00		40,38,225.00	131,72,265.00	313,37,408.00	259,55,822.00



[SCHEDULE-07]

JIREH MINISTRIES

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2021.

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation. No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1961.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Equipment	15%
Computer	40%

4. **Income Recognition:** Restricted project grants were recognized as income on the basis of utilization where as unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
5. **Expenses Recognition:** Expenses has been recognized on accrual basis.



5. **Expenses Recognition:** Expenses has been recognized on accrual basis.

C. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding /donor agencies.

2. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

3. Pending Legal Case

As informed to us by the Management there is no pending legal case against the organization.

4. The Organization is registered under

a) Organization is registered under Trust Registration Act.

b) Under section 12A of the Income Tax Act, 1961 vide registration No. DIT(E)/2007-2008/J-789/1432.

c) Under section 80G of the income tax Act, 1961 vide registration no. DIT(E)/2007-2008/J-789/3092 dated 21.01.2008.

d) Under FC(R) Act 2010 vide registration no. 231661396R

e) PAN of the Trust. : AAATJ9036H

For and on behalf of
S. Sahoo & Co.
Chartered Accountants



CA. Subhajit Sahoo, FCA, LLB
Partner
M NO: 057426
FRN:- 322952E



For and on behalf of
Jireh Ministries



Abhi Chandra Sethia
Trustee



Place: New Delhi
Dated: 27.12.2021

JIREH MINISTRIES
119-120/26, Saidullajab Extension,
MB Road, NEW DELHI-110030