

PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)  
PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)  
09, GOKUL SOCIETY, CHAKALIYA ROAD, DAHOD - 389151  
REGISTRATION NO.- F / 945 / PANCHMAHAL - DATED 11.11.1997

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE VIII  
[ Vide Rule 17 (1) ]  
BALANCE SHEET AS ON MARCH 31, 2018  
F.C.R.A. NO. 042050049 Dated 09.08.2004 / Bank of Baroda - Saving A/c No. 03740100004962

| FUNDS AND LIABILITIES                      | Sch. No. | Amount (Rs.) | Amount (Rs.)     | PROPERTY AND ASSETS              | Sch. No. | Amount (Rs.) | Amount (Rs.)     |
|--|----------|--------------|------------------|----------------------------------|----------|--------------|------------------|
| <b>Trust Fund or Reserve Fund :-</b>       | 1        | 77,707       |                  | <b>Immovable Properties :-</b>   | 6        |              | 52,253           |
| Opening Balance                            |          | -            | 77,707           | Land and Building                |          |              |                  |
| Add : Internal Transfer                    |          |              |                  |                                  |          |              |                  |
| <b>Depreciation Fund</b>                   | 2        | 655,386      |                  | <b>Movable Properties :-</b>     |          | 603,133      |                  |
| Opening Balance                            |          | -            | 655,386          | Opening Balance                  |          | 54,822       |                  |
| Add : Current Year                         |          |              |                  | Add: Current Year addition       |          | -            | 657,955          |
|  |          |              |                  | Less : Sales / Adjustment        |          |              |                  |
| <b>Unspent Balance of Grant</b>            | 3        |              | 5,228,533        | <b>Current Assets</b>            |          |              | 520              |
| <b>Current Liabilities</b>                 | 4        |              | 407,834          | <b>Cash and Bank Balances :-</b> | 7        |              |                  |
| <b>Income &amp; Expenditure Account :-</b> | 5        | 142,930      |                  | Cash on Hand                     |          | 3,932        |                  |
| Opening Balance                            |          | 109,065      |                  | Balances with Banks              |          | 5,906,795    | 5,910,727        |
| Add: Current Year                          |          | -            | 251,995          |                                  |          |              |                  |
| Less: Transferred                          |          |              |                  |                                  |          |              |                  |
| <b>Total</b>                               |          |              | <b>6,621,455</b> | <b>Total</b>                     |          |              | <b>6,621,455</b> |

The above Balance Sheet to the best of our belief contains a true account of the funds and liabilities and of the Property and Assets of the Trust.

For Shah & Shah  
Chartered Accountants  
(FRN No.131527W)



CA Tejas C. Shah  
Partner  
Membership No.135639

Date : July 4, 2018  
Place: Ahmedabad

For PRAYAS  
Organisation For Sustainable Development

*Bhadresh K Rawal*  
Bhadresh K Rawal  
Director

Date : July 4, 2018  
Place: Ahmedabad



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 REGISTRATION NO.- F / 945 / PANCHMAHAL - DATED 11.11.1997

THE BOMBAY PUBLIC TRUST ACT, 1950  
 SCHEDULE - IX  
 [ Vide Rule 17 (1) ]  
 INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON MARCH 31, 2018  
 F.C.R.A. NO. 042050049 Dated 09.08.2004 / Bank of Baroda - Saving A/c No. 03740100004962

| EXPENDITURE                                       | Sch.<br>No. | Amount<br>(Rs.) | INCOME                 | Sch.<br>No. | Amount<br>(Rs.) |
|---|-------------|-----------------|------------------------|-------------|-----------------|
| <u>Capital Expenditure</u>                        |             | -               | <u>Interest Income</u> |             |                 |
| <u>To Expenditure in respect of properties :-</u> |             | -               | From Bank              | 8           | 111,539         |
| <u>Other Expenses</u>                             |             | -               | <u>Grant Income</u>    |             |                 |
| <u>To Expenditure on object of the Trust :-</u>   | 9           |                 |                        |             |                 |
| a. Religious                                      |             |                 |                        |             |                 |
| b. Educational                                    |             |                 |                        |             |                 |
| c. Medical Relief                                 |             |                 |                        |             |                 |
| d. Relief of poverty                              |             |                 |                        |             |                 |
| e. Other Charitable objects                       |             | 2,474           |                        |             |                 |
| <u>Excess Of Income Over Expenditure</u>          |             | 109,065         |                        |             |                 |
| <b>TOTAL</b>                                      |             | <b>111,539</b>  | <b>TOTAL</b>           |             | <b>111,539</b>  |

As per our report of even date attached

For Shah & Shah  
 Chartered Accountants  
 (FRN No.131527W)



CA Tejas C. Shah  
 Partner  
 Membership No.135639



Date : July 4, 2018  
 Place: Ahmedabad

For PRAYAS  
 Organisation For Sustainable Development



Bhadresh K Rawal  
 Director

Date : July 4, 2018  
 Place: Ahmedabad



**PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)**  
**PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)**  
 09, GOKUL SOCIETY, CHAKALIYA ROAD, DAHOD - 389151  
 REGISTRATION NO.- F / 945 / PANCHMAHAL - DATED 11.11.1997

**RECEIPT AND PAYMENT ACCOUNT**  
**FOR THE PERIOD ENDED ON MARCH 31, 2018**

| RECEIPTS                                      | Amount<br>(Rs.) | Amount<br>(Rs.)   | PAYMENTS                                      | Amount<br>(Rs.) | Amount<br>(Rs.)   |
|---|-----------------|-------------------|---|-----------------|-------------------|
| <b>Opening Balance of</b>                     |                 |                   | <b>Utilization of Grant</b>                   |                 |                   |
| Cash on Hand                                  | 622             |                   | American Indian Foundation                    |                 | 1,205,862         |
| Balances with Banks                           | 649,368         | 649,990           | Broadcom Communication Technologies Pvt. Ltd. |                 | 2,776,407         |
|   |                 |                   | Child Fund India - Programme Grant            |                 | 4,060,967         |
| <b>Income Received</b>                        |                 |                   | Child Fund India - DFC                        |                 | 1,207,431         |
| Interest Income from Bank                     |                 | 111,539           | Finish Society Grant                          |                 | 117,000           |
| <b>Grant Received</b>                         |                 |                   | <b>Expenses</b>                               |                 |                   |
| American Indian Foundation                    |                 | 1,154,992         | Bank and Financial Expenses                   |                 | 2,474             |
| Broadcom Communication Technologies Pvt. Ltd. |                 | 6,600,000         |   |                 |                   |
| Lush Cosmetics Inc.                           |                 | 1,384,428         | <b>Closing Balance of</b>                     |                 |                   |
| Child Fund India - Programme Grant            |                 | 4,102,341         | Cash on Hand                                  | 3,932           |                   |
| Child Fund India - DFC                        |                 | 1,277,578         | Balances with Banks                           | 5,906,795       | 5,910,727         |
| <b>TOTAL</b>                                  |                 | <b>15,280,868</b> | <b>TOTAL</b>                                  |                 | <b>15,280,868</b> |

As per our report of even date attached

**For Shah & Shah**  
 Chartered Accountants  
 (FRN No.131527W)



CA Tejas C. Shah  
 Partner  
 Membership No.135639

Date : July 4, 2018  
 Place: Ahmedabad

For PRAYAS  
 Organisation For Sustainable Development

Bhadresh K Rawal  
 Director

Date : July 4, 2018  
 Place: Ahmedabad



**PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)**  
**PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)**  
**SCHEDULES FORMING PART OF BALANCE SHEET**

| Particulars | As at March 31,<br>2018<br>Amount (Rs.) |
|-------------|---|
|-------------|---|

| Schedule-1 Trust Fund / Reserve Fund |               |
|--------------------------------------|---------------|
| Opening Balance                      | 77,707        |
| Add : Internal Transfer              | -             |
| <b>TOTAL</b>                         | <b>77,707</b> |

| Schedule-2 Depreciation Fund                |                |
|---|----------------|
| Opening Balance                             | 655,386        |
| Add : Addition during the Year              | -              |
| Less: Utilized for Fixed Assets Written Off | -              |
| <b>TOTAL</b>                                | <b>655,386</b> |

| Schedule-4 Current Liabilities |                |
|--------------------------------|----------------|
| <b>Duties &amp; Taxes</b>      |                |
| Professional Tax               | 14,100         |
| <b>Creditors</b>               |                |
| Creditors For Salary Expenses  | 214,672        |
| Creditors For Other Expenses   | 173,882        |
| Advances From Head Office      | 5,180          |
|                                | 393,734        |
| <b>TOTAL</b>                   | <b>407,834</b> |

| Schedule-5 Income & Expenditure Account |                |
|---|----------------|
| Opening Balance                         | 142,930        |
| Add: Current Year Profit / (Loss)       | 109,065        |
| <b>TOTAL</b>                            | <b>251,995</b> |

| Schedule-7 Cash & Bank Balance               |                  |
|--|------------------|
| Cash on Hand                                 | 3,932            |
| <b>Balances with Banks</b>                   |                  |
| Bank of Baroda - FC Account - 03740100004962 | 4,936,069        |
| FC Utilization Account - 08340100000979      | 501,787          |
| Indian Overseas Bank - 158801000004359       | 468,939          |
| <b>TOTAL</b>                                 | <b>5,910,727</b> |



SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

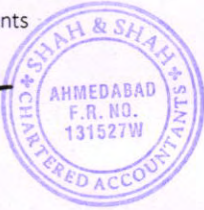
| Particulars   | Amount<br>(Rs.) |
|---|-----------------|
| <b>Schedule-8 Interest Income</b>                         |                 |
| From Bank   | 111,539         |
| <b>TOTAL</b>  | <b>111,539</b>  |
| <b>Schedule-9 Expenditure on the Objects of the Trust</b> |                 |
| Bank Charges  | 2,474           |
| <b>TOTAL</b>  | <b>2,474</b>    |

For Shah & Shah  
Chartered Accountants  
(FRN No.131527W)

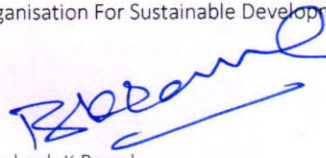


CA Tejas C. Shah  
Partner  
Membership No.135639

Date : July 4, 2018  
Place: Ahmedabad



For PRAYAS  
Organisation For Sustainable Development



Bhadresh K Rawal  
Director

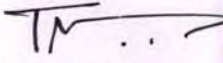
Date : July 4, 2018  
Place: Ahmedabad



PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)  
SCHEDULE 3 - UNSPENT / (OVERSPENT) BALANCE OF GRANT  
PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)

| Sr. No. | Description of Grant            | Opening Balance as on April 1, 2017 | Grant / Loan Received During the Year | Total             | Expenditure incurred During the Year | W/Off or (Adjusted) | Closing Balance as on March 31, 2018 |
|---------|---------------------------------|-------------------------------------|---------------------------------------|-------------------|--------------------------------------|---------------------|--------------------------------------|
| 1       | American India Foundation Trust | 1,580                               | 1,154,992                             | 1,156,572         | 1,268,715                            | 1,580               | (113,723)                            |
| 2       | Broadcom Wea Project            | -                                   | 6,600,000                             | 6,600,000         | 2,735,165                            | -                   | 3,864,835                            |
| 3       | Finish Society                  | 620,587                             | -                                     | 620,587           | 620,587                              | -                   | -                                    |
| 4       | Child Fund India (CFI)          | 162,893                             | 4,102,341                             | 4,265,234         | 4,296,328                            | -                   | (31,094)                             |
| 5       | Child Fund India DFC            | 61,595                              | 1,277,578                             | 1,339,173         | 1,215,086                            | -                   | 124,087                              |
| 6       | Lush Cosmetics                  | -                                   | 1,384,428                             | 1,384,428         | -                                    | -                   | 1,384,428                            |
|         | <b>TOTAL</b>                    | <b>846,655</b>                      | <b>14,519,339</b>                     | <b>15,365,994</b> | <b>10,135,881</b>                    | <b>1,580</b>        | <b>5,228,533</b>                     |

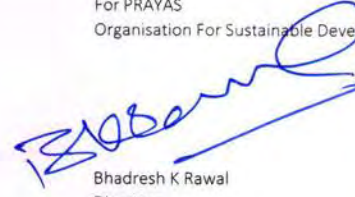
For Shah & Shah  
Chartered Accountants  
(FRN No.131527W)

  
CA Tejas C. Shah  
Partner  
Membership No.135639



Date : July 4, 2018  
Place: Ahmedabad

For PRAYAS  
Organisation For Sustainable Development



Bhadresh K Rawal  
Director

Date : July 4, 2018  
Place: Ahmedabad



**PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)**  
**SCHEDULE 6 - MOVABLE AND IMMOVABLE PROPERTIES**  
**PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)**

**CHILD FUND INDIA PROJECT**

| Sr. No.       | Nature of Assets     | Name of Project  | Opening Balance 01.04.2017 | Additions During the Year | Sales / Deduction During the Year | Depreciation for the Year | Closing Balance 31.03.2018 |
|---------------|----------------------|------------------|----------------------------|---------------------------|-----------------------------------|---------------------------|----------------------------|
| 1             | Computers & Printers | Child Fund India | 73,000                     | -                         | -                                 | -                         | 73,000                     |
| 2             | Furniture & Fixtures | Child Fund India | 30,500                     | -                         | -                                 | -                         | 30,500                     |
| TOTAL - ( A ) |                      |                  | 103,500                    | -                         | -                                 | -                         | 103,500                    |

**ACTION AID & OTHER PROJECTS**


| Sr. No.       | Nature of Assets     | Name of Project | Opening Balance 01.04.2017 | Additions During the Year | Sales / Deduction During the Year | Depreciation for the Year | Closing Balance 31.03.2018 |
|---------------|----------------------|-----------------|----------------------------|---------------------------|-----------------------------------|---------------------------|----------------------------|
| 1             | Land & Building      | Action AID      | 52,253                     | -                         | -                                 | -                         | 52,253                     |
| 2             | Computers & Printers | Action AID      | 499,633                    | -                         | -                                 | -                         | 499,633                    |
| 3             | Camera               | Broadcom        | -                          | 54,822                    | -                                 | -                         | 54,822                     |
| TOTAL - ( B ) |                      |                 | 551,886                    | 54,822                    | -                                 | -                         | 606,708                    |

|                         |  |  |         |        |   |   |         |
|-------------------------|--|--|---------|--------|---|---|---------|
| GRAND TOTAL - [ A + B ] |  |  | 655,386 | 54,822 | - | - | 710,208 |
|-------------------------|--|--|---------|--------|---|---|---------|

Notes:

- 1) Depreciation is not charged on Fixed Assets because assets are created from Fund balances.
- 2) Total value of Fixed Assets Rs. 6,55,386 which is created from reserve from Fixed Assets having equivalent balance in Balance under the head " Schedule - 2 Depreciation fund".


For Shah & Shah  
Chartered Accountants  
(FRN No.131527W)

  
CA Tejas C. Shah  
Partner  
Membership No.135639



Date : July 4, 2018  
Place: Ahmedabad

For PRAYAS  
Organisation For Sustainable Development

  
Bhadrish K. Rawal  
Director



Date : July 4, 2018  
Place: Ahmedabad

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**PRAYAS (ORGANISATION FOR SUSTAINABLE DEVELOPMENT)**  
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS  
PRAYAS - FOREIGN CONTRIBUTION REPORT (FC)

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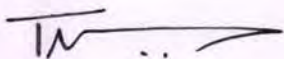
PRAYAS - ORGANISATION FOR SUSTAINABLE DEVELOPMENT ('the trust') is trust domiciled in India and incorporated under the provision of the Bombay Public Trust Act, 1950 ('the Act'). The trust is also registered under the Foreign Contribution Regulation Act and having Section 80G Exemption and Section 12A registration under the Income Tax Act, 1961.

- 1 **Going Concern Assumption :**  
The Financial Statements are prepared on Going Concern Assumption.
  
- 2 **Grants :**  
PRAYAS is registered entity eligible for receiving funds in foreign currency. PRAYAS is having Foreign Contribution bank account with Bank of Baroda.  
Unlike previous financial year Grant has been routed through Income & Expenditure Account. Grant Received has been shown as an income and Grant utilized has been shown as an expense. Unutilized balance of Grant has been transferred and shown under Unspent Balance of Grant.
  
- 3 **About the Activities :**  
PRAYAS - FC is carrying out various activities for the benefit of the society at large. Currently , PRAYAS is having following projects:
  - 1) Child Fund India, Bangalore
  - 2) Financial Inclusion Improves Sanitation and Health
  - 3) American India Foundation Trust
  - 4) Broadcom Communication Technologies Pvt. Ltd.
  - 5) Lush Cosmetics Inc.

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As per our report of even date attached

**For Shah & Shah**  
Chartered Accountants  
(FRN No.131527W)

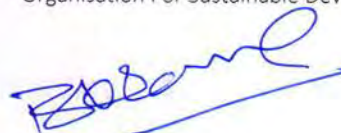


CA Tejas C. Shah  
Partner  
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