

# ANNUAL REPORT 2020-21



An Initiative

*Touch Your Soul*



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## Foreword from the Managing Trustee

**We** are grateful and humbled to all those who supported our cause and our initiatives to support the people of Uttarakhand during these unprecedented tough times. The Covid-19 pandemic has affected all of us equally and across the rural-urban landscapes. While medical aid in the urban areas was a struggle, the situation in these remote villages was much worse.

March 24, 2020, the Covid-19 Pandemic first wave resulted in a nation-wide lockdown of about 21 days. The subsequent lockdowns and reverse unlocks, multiple travel restrictions, especially in Uttarakhand during this phase, did help in reducing the spread of the deadly disease. However, it also resulted in disruption of tourism, the bread and butter of people. Businesses all around got affected. The basic supplies from neighboring states got affected, making already scarce resources in medical aid in remote areas, further scarce. The list is endless.

Post April/ May 2020, due to the extended lockdowns not only were our regular ways of working, communication with stakeholders in the villages and operations affected but there was a sudden change in the needs and requirements. While this required us to be quick on our feet and equally faster in our course-corrected actions as per the new guidelines and movement restrictions, it also meant that all our previous strategies and plans with respect to educational sponsorship, infrastructure improvements (our biggest goal), and medical camps needed to be reviewed.

Thanks to our dedicated team and supportive stakeholders, we were able to quickly strategize and make the ground level changes. We had to reassess:

- New requirements of the people in Pauri Garhwal and Almora districts
- Planned approach to facilitate requirements to these regions
- Ensure that these needs were met in time

Right amidst the peak of Covid 19 pandemic, a ray of hope, our campaign “Covid Zero Hour’s” seeds were sown. Taking the learnings from the reports our stakeholders and other ground support volunteers shared during the first wave and extended periods of lockdown throughout the year, our teams identified two primary and urgent needs that were impending - monetary aid (Due to the widespread, sudden unemployment and reverse migration) and lack of resources (groceries, edible items, sanitary needs, etc.). The campaign was designed to address just this and immediately.

Despite all the hardships, we were able to make Covid Zero Hour campaign a success. We are humbled and grateful to all those who contributed towards the campaign and Covid Zero Hour collected approximately Rs. 84 Lakhs of aid using which we supported 1600+ families across 337 villages with monetary aid as well as relief packets during the peak of the lockdown. While this was a logistical nightmare, our dedicated team and ground support made this happen smoothly.

It’s unfortunate that the medical camps had to be called off, however we ensured that multi-vitamin project and education sponsorship remained unaffected. AITYS has always believed that “No child should be deprived of education due to poverty”. We earnestly strive to honour every such request, so as to enable the child to become a more responsible citizen for the future.

While the urban dwellers have molded themselves to the new normal ways of living, the rural and remote area habitants still struggle to catch up with these new methods of living.

We are aware that the decision of keeping food on the plate or continuing the education of the child has become even more difficult in this one year. We also want to ensure better medical aid support and bring our young learners at par with online education infrastructure arrangements so that we can overcome the loss of their last academic year.

With this new path ahead for us for seva, I take this opportunity to wish you all a very healthy, abundant, and safe year ahead!

Once again, I extend my heartfelt gratitude to our sponsors, the AITYS team and the people of Uttarakhand who, together, continue to give strength and trust in our work.

**Madhu Chowdhry**

**Founder and Managing Trustee**



# ABOUT AN INITIATIVE TOUCH YOUR SOUL

An Initiative Touch Your Soul (AITYS) is an all-volunteer charitable trust, helping the underprivileged and working towards providing them with a better life. AITYS was founded by Madhu Chowdhry in 2012, with the belief that “No one should be deprived of education and basic healthcare facilities because of poverty.” The intended aim is (but not limited) to provide education sponsorship for children, infrastructure support for schools and free medical camps for the villagers.

Over the years, AITYS has grown organically and gained success in all its initiatives. Since its inception, AITYS has conducted 68 medical camps across 337 villages, treated more than 15788 people in the region (no medical camps were conducted in 2020-2021 due to the Covid-19 Pandemic) and completed 5160 annual education sponsorships for students.

The reach of our initiatives is primarily focussed in the area of Pauri Garhwal of Uttarakhand state. The epicentre is in the region between Devprayag and Pauri. AITYS today supports 40% of higher secondary schools in this region.

## VISION

**No child should be deprived of Education due to poverty.**

## MISSION

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

## OBJECTIVE

**To enable completion of secondary education by all school children, upgrade school infrastructure with modern amenities and provide preventive healthcare for all students and the local population of the area ensuring the rural urban divide is bridged.**

## AITYS GOALS & OBJECTIVES

The goals and objectives of the specific project fall within the purview of larger objectives of 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 our initiatives.

The specific objectives of the project are:

- To promote completion of secondary education to counter the dropout rate in schools
- To help weaker and marginalized 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
- To provide necessary support to students during the Covid-19 Pandemic ensuring that their education remains unaffected



# Background and Premise of our Initiative



The nation-wide lockdown and travel restrictions imposed by the Centre and state governments, resulted in reverse-migration of labour from urban areas back to their rural homes. Villages and towns that had been abandoned decades ago resulting in Ghost towns suddenly witnessed habitation.

While dealing with the Pandemic was the biggest struggle and prime focus of the Governments, soon the next big struggle was to tackle the widespread unemployed population along with the ones that had returned home.

With basics of health, food, water, shelter and medical support being the primary concern for everyone, education and infrastructure had taken a back seat. Schools and education on the other hand have had their own challenges during the pandemic. Urban students transitioned to online modes rather quickly, however, the same is still far-fetched for rural schools to provide for online modes of education. With Government bodies having to focus on medical facilitation, there is an evident lack of ground insights and data at the moment.

We anticipate and fear that the aftereffects of Covid may result in further increase in dropout rates from school and a wider gender divide- resulting in girls having to suffer lack of education due to financial restrictions. Improving the literacy rate in the area of operations continues to be our biggest goal through 2021 and beyond.



# Area of Operation



## Devprayag, Pauri Garhwal and Almora

AITYS' area of operation has its epicentre in the area between Devprayag and Pauri. Located partly in the Gangetic plain and partly in the northern Himalayas, Pauri Garhwal district encompasses an area of 5,230 square kilometres while Almora is spread across 3,082 square kilometers in the northern state of Uttarakhand, India.

Pauri Garhwal has been AITYS' core focus area since its inception. This year's expansion goals had Almora as our biggest project to undertake and execute. Even though the pandemic was a deterrent, we ensured that the necessary and promised education, ancillary support and monetary aid reached our young learners in Almora.

We will continue to work along our teams and stakeholders in these regions to understand the needs and requirements as they change with the unprecedented times of the Covid-19 Pandemic

## 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 17 schools AITYS reaches out to 337 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 prescheduled free medical camps to ensure that maximum villagers visit and benefit from them.

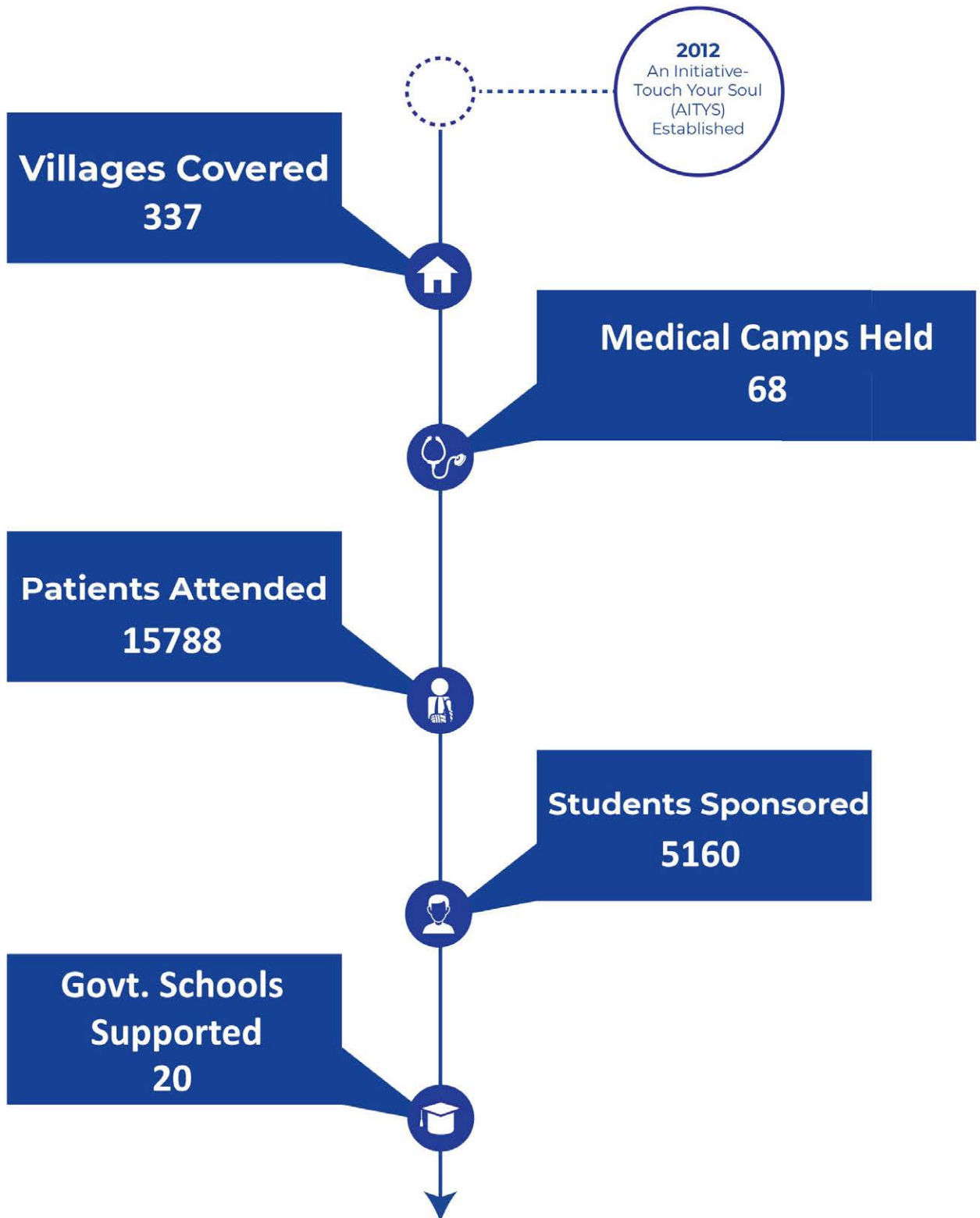
**AITYS as Facilitators:** During each visit the school staff is advised by the AITYS team on documentation, process and timelines regarding submitting applications for the next biannual requirement. Coordination begins over the phone to ensure that the applications come through. While the task may sound simple, due to network connectivity, mismatch in schedules and availability between volunteers and school officials makes this a tough task. 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 requirements 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 68 visits. AITYS reaches out to the local population through proactive schoolteachers/village representatives (Pradhans etc.) to all the neighboring 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 a dedicated doctor that has enabled AITYS to build a significant understanding of continued 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.



# Achievements Since 2012



**2012**  
An Initiative-  
Touch Your Soul  
(AITYS)  
Established

**Villages Covered**  
337

**Medical Camps Held**  
68

**Patients Attended**  
15788

**Students Sponsored**  
5160

**Govt. Schools  
Supported**  
20

**As on 31st March 2021**

Due to the unprecedented challenges, multiple lockdowns, widespread loss of lives that Covid-19 Pandemic has brought globally, life in the villages of Uttarakhand was equally affected. Due to the lockdowns, travel restrictions and Covid-19 travel protocols AITYS medical camps were not conducted during 2020-2021. However, AITYS teams ensured that students and schools continued to get necessary educational support from us.

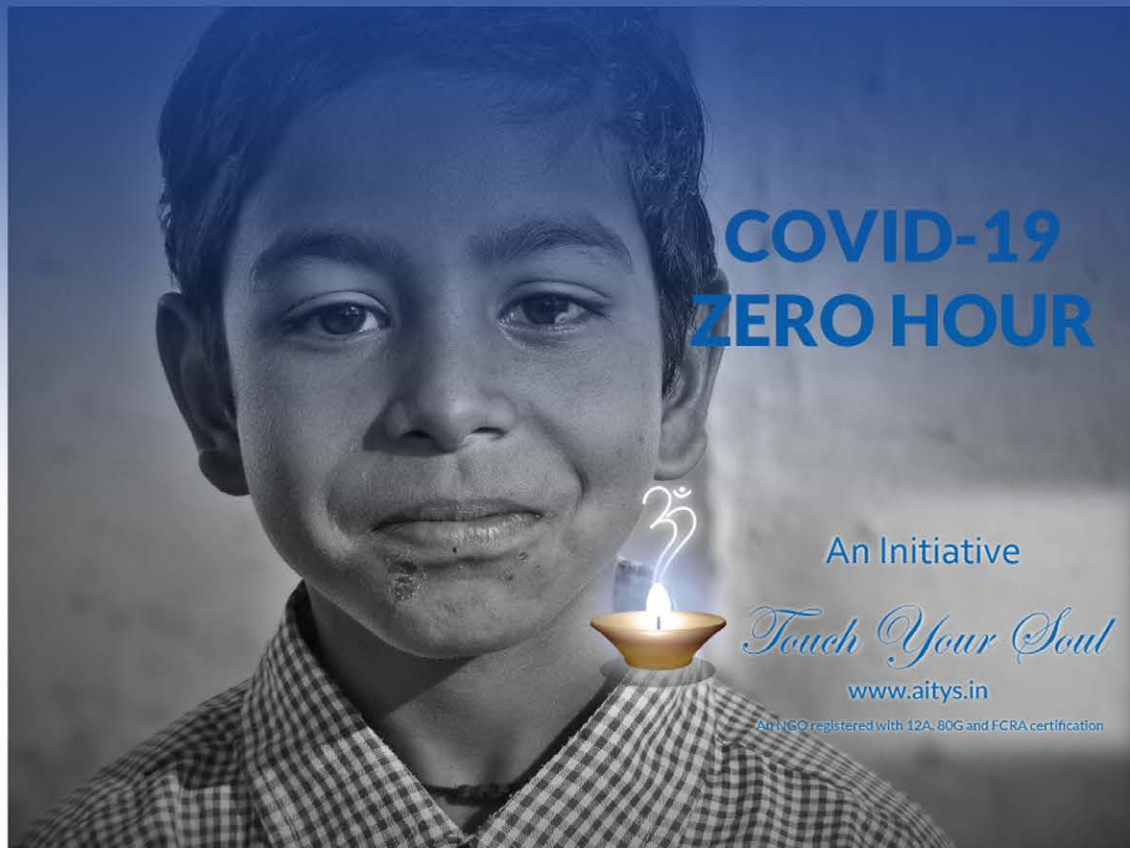
## As on 31<sup>st</sup> March 2021

Financial Year	Total Villages Covered	Total Medical Camps	Total Patients Attended	Total Students Sponsored	Government Schools Supported
2015-2016	117	40	7918	466	5
2016-2017	165	49	9867	983	10
2017-2018	210	53	10705	1621	14
2018-2019	219	62	13330	2606	19
2019-2020	337	68	15788	3497	20
2020-2021	337	68	15788	5160	20



# Covid Zero Hour

During the pandemic, our people in the remote areas of Pauri and Almora, looked up to us for support. AITYS felt responsible and in order to support our people during the pandemic, Covid Zero Hour Campaign was launched. We are humbled to report that the Covid Zero Hour Campaign resulted in 1 663 families being supported with 84 Lakhs worth of relief funds.



## We are not the only one with a family

But you are the one who can save someone's family from starving. In this zero-hour, you have to **make a choice** of helping them or not.

**Rs. 5,000 from you will keep a family of four safe from starvation in rural Uttarakhand.**

### Bank Transfer Within India

To:  
"An Initiative Touch Your Soul"  
A/C Number: 0092 14500 00545  
IFSC Code: HDFC0000092  
HDFC Bank  
Branch: New Delhi - Greater Kailash - 1  
INDIA

### Bank Transfer International

To:  
"An Initiative Touch Your Soul"  
A/C Number: 50100 19658 5142  
IFSC Code: HDFC0000092  
SWIFT Code: HDFCINBB  
AD Code: 05100 05290 0009  
HDFC Bank  
Branch: New Delhi - Greater Kailash - 1  
INDIA

Cheque & Demand Draft Payable to: "An Initiative Touch Your Soul" & to be mailed at:  
97, Mount Kailash, East of Kailash, New Delhi - 110 065 INDIA

Along with your contribution, email us your name, complete postal address, phone number, amount transferred, PAN and method of transfer at [donation@aitys.in](mailto:donation@aitys.in) for us to send you the receipt















India experienced its first wave of Covid-19 pandemic starting March 2020 and the domino effect of the widespread pandemic lasted until late November 2020. By March 2021, Uttarakhand state had more than 95000+ cases (source:<https://www.mohfw.gov.in/>).

Schools remained closed in the first wave of the pandemic and lack of infrastructure to support online education further disrupted the already abysmal state of education in the remote villages. Schools further suffered with teachers testing positive for Covid-19. Around November 2020, when the schools reopened, the attendance was negligible, the Secretary for Education and Additional Secretary for Education of state officially reported a drop in attendance in the secondary schools (source: Hindustan times). Schools were also forced to make education available to all at home through online education. The task was tough, families did not have meals on their plate let alone smartphones to make online learning accessible.

AITYS stepped in to support the schools in Pauri and Almora so that the education of students remains unaffected. From 891 cheques handed out in 2019-2020, in 2020-21 we have been successful in supporting 1663 students with sponsorship cheques. We wanted to ensure that education does not become a deterrent in the already difficult circumstances brought on by the pandemic, especially when livelihood and basic needs are severely affected.

We are happy to inform you that many of the students utilized this money to invest in a basic level smart-phone and were able to attend classes and seek guidance from their teachers through the entire period of lockdown. We have received so much gratitude from the teachers and parents for this act. This could not have been possible without the support of our donors.

It also brought forth a learning for AITYS team, that schools were ready to truly take up the challenge and bridge the rural-urban divide for 'smart learning'. Going forward, handing a 'tablet' in each child's hand will empower them to educate themselves at their doorstep such that no amount of challenges, such as those brought about by pandemic, regular diseases, hardships, family commitments, unruly weather conditions... anything that hinders a child from missing out on education. This was the common request received post 2020 from every Principal of the school that AITYS has sponsored.

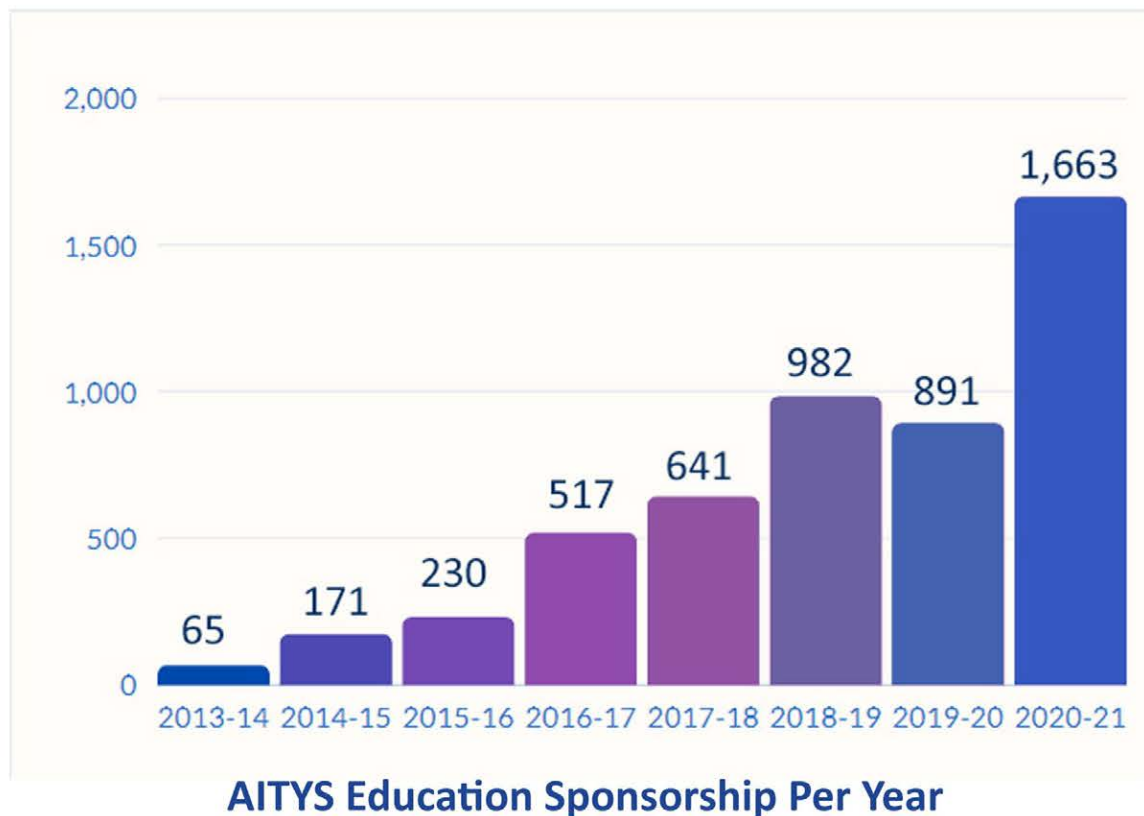




Since 2012 to 2021, AITYS has been successful in touching the lives of 5160 students.

Apart from lack of financial aid, another major reason for students to miss out on school was weather disruptions - especially the torrential rains in the mountains was highlighted as a major reason why students missed schools during the monsoon season. Since umbrellas were non-effective, AITYS worked with a team of design and manufacturing volunteers to specifically design Raincoats for these students. The requirements were to make a durable raincoat that protected the child, but also ensured school bags and books were safe. We are humbled to inform that after multiple design iterations, 1900 raincoats were distributed to students in 2020-21. These raincoats were designed with superior quality of material and had enough room to ensure school bags were protected as well. These were well- received by students just before the rains. We've constantly been receiving feedback from students who have been appreciative about this little addition that has made their lives more efficient not just for going to school but otherwise as well.

School bags were another area that our team has been working on for the last one year. After much testing and development AITYS designed school bags that were durable, waterproof, reinforcement on the zippers and base of the bags that can handle the weight of the heavy books. Our goal was to ensure the students got a practical and a durable bag for longer use. This year the team gave out 2000 bags to students.



# Multivitamins project

Building on to the success of our multivitamin pilot project that was launched in 2019-20, AITYS team was committed to ensure that we continued to supply multivitamin bottles to the students despite the odds of the pandemic. In 2020-21, 1700+ students in Pauri and Tehri received 8500 multi-vitamin bottles. These bottles were arranged and sent out to the schools for distribution to take care of children's requirements for the next 3 months.

## Medical Camps

During 2020-2021 no medical camps were conducted due to Covid-19 pandemic.





# Covid- Relief

While medical camps were disrupted, AITYS ensured our people in Pauri Garhwal got enough and more support during these unprecedented times of the Covid-19 pandemic. AITYS is fortunate to have supported 1663 families with over Rs. 84 lakhs worth Covid Relief funds. About 5000 (N-95 and 3-ply) masks were also provided to school students & staff, to ensure that they remained protected while they attended classes.

**₹84 Lacs** ≈

**Covid-relief**  
distributed  
to families affected in  
Pauri Garhwal in 2020



**1663 Families**  
received Covid-19 relief funds



**2500 N-95 Masks**  
distributed to students



**2500 3- Ply Masks**  
distributed to students





# Infrastructure Support Initiative

As per AITYS' strategic plan for 2020-2021, infrastructure support was our primary goal, however, efforts were made to quickly transition to support the radically changing needs during the Pandemic. However, we continued to support students and families in the region.

4712 NCERT text books were sent out to 14 schools during November - December 2020 when the schools reopened up after lockdown. 100 sets of woolen caps and mufflers were given to students to protect them from the severe winter. To ensure holistic well-being 1200 yoga mats were donated to 14 schools.





# Toiletiquette Project

We strongly believe that washroom/ toilet etiquettes are a reflection of one's intellect and culture. Toilet etiquettes are deep rooted socio-cultural practices that speak profoundly of the society and it's ways of living. In these remote rural villages washroom etiquettes are dated. While the society may want to progress, the same is not true for the pace of infrastructure development for facilitating the improvement and reducing the rural-urban divide. Defecation in the wilderness is considered a normal daily practice in the rural areas. While this is rather easy for men, women can only attend to nature's call right early in the morning (before sunrise). This not only is dangerous for their bodies, it is also a graver issue from the standpoint of their security.





AITYS's 'Toiletiquette project' is committed to ensure that this basic need of a clean washroom is provided to both boys and girls at school so that they are aware of washroom practices early and learn basic etiquettes at an age that it stays with them as a habit. The aim of 'Toiletiquette Project' is to ensure that this "change in thinking" trickles across from early on ensuring the necessary and much required shift in socio-cultural practices.

In 2019 AITYS built washrooms for boys consisting of a proper enclosure, cubicles, and an overhead water tank at GIC Kholachauri. The feedback received from the school students and principals is positive. For 2020 our goal was to construct a girl's toilet at GIC Sajwankhanda for girls. Closed and well-lit enclosures with secure ventilation was designed for the girls at Sajwankhanda. Cleaning guidelines and maintenance protocols have been deployed and communicated to the respective schools. AITYS volunteers keep a close and constant tab on monitoring the hygiene standards. Counselling and etiquette training is also provided to students on each visit to ensure they understand the global ways and practices and are at par with their urban counterparts.

With this successful deployment of toilets in both the schools, in 2021-22 our goal is to improve the washroom facilities at all our schools. While our focus is to provide infrastructure support for toilets, we also wish to provide separate changing rooms for girls with basic facilities like lockers, shower rooms, and rest rooms. Rest rooms/ changing rooms for girls will ensure girls who are afraid to attend school during their periods are at ease. Students who aspire to inculcate and practice sports would also greatly benefit from changing rooms, lockers, etc.

Apart from this ambitious goal for 2021-22, we also want to provide stocks of sanitary pads to girls for at least 6 months duration along with incinerators for proper disposal of pads and put an end to the period taboo.

# Volunteers

With Covid-19 pandemic and the Covid Zero Hour Campaign being our primary focus, the roles and responsibilities of the volunteer group increased. We have always ensured that our paperwork is in compliance with government directives and therefore documentation work has increased multi-fold.

In 2020-21 the team worked relentlessly to ensure all on-ground processes and operations were moved online without disrupting the support. While logistics was a nightmare, ensuring relief reached people on-time was our team's primary goal. The team adapted to the new normal ways of functioning online and leveraging social media for support.





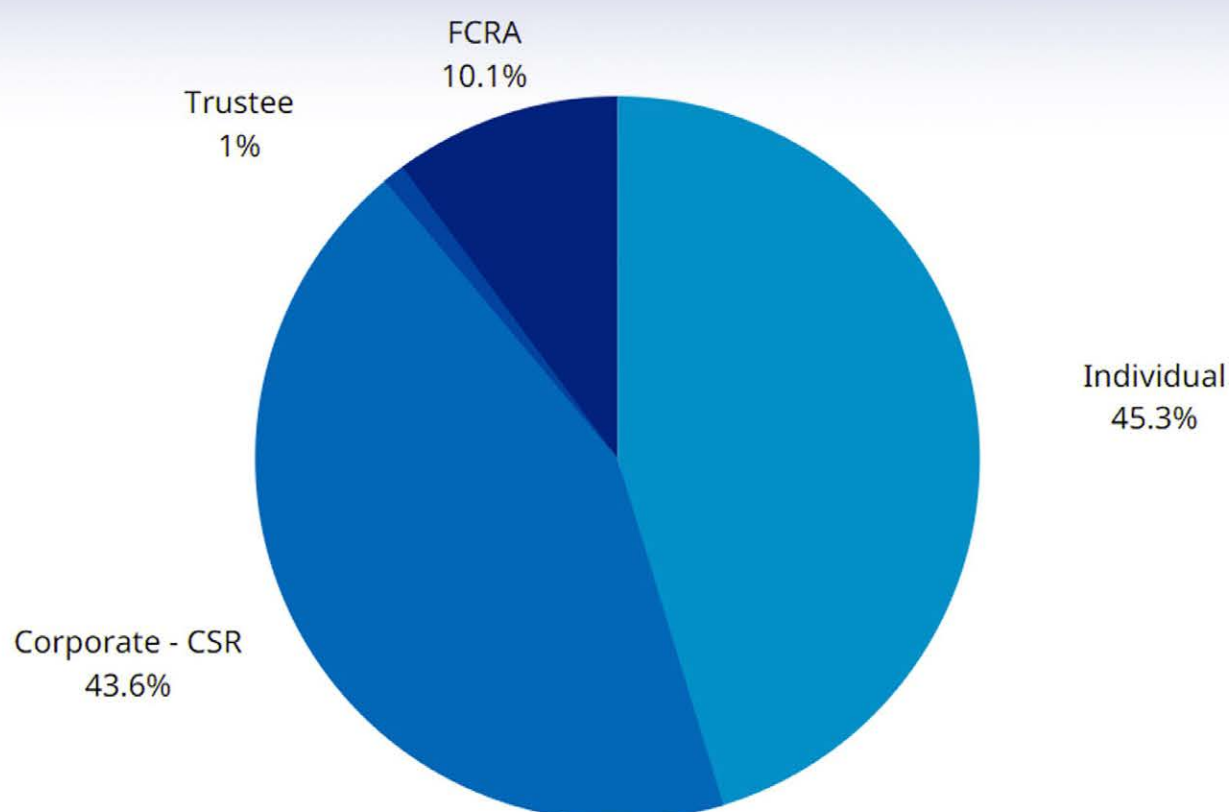
# Donors

Just like the previous financial years, the largest portion of funds we received was from individual donors. The team has been pushing to present the agenda of AITYS at each and every occasion to help get these funds.

This past financial year however has seen a rise in the donation from the Corporations. Thanks to the 'Corporate Social Responsibility' wings of some corporations, we did receive a good jump from Rs. 22 lakhs (in 2018-2019) which reached above Rs. 59.6 lakhs for 2020-2021. The constant increase in this segment of received donations owes the trust we have inculcated with the corporate community over the years. Many corporations not only believe in our initiatives but also seeing the results we bring out, are happy to continue their association with us.

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 endeavor 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.

We are thankful to all our donors -corporate and individual donors who have contributed to the best of their capacities, and they encourage anonymity as the primary motive of funds is sewa and not campaigning.



<b>Donor Type</b>	<b>Amount</b>
Individual	₹ 61,93,949
Corporate - CSR	₹ 59,66,725
Funding Agency	₹ 0
Other	₹ 0
Trustee	₹ 1,35,000
FCRA	₹ 13,84,216
<b>TOTAL FOR 2020-21</b>	<b>₹ 1,36,79,890</b>

*\*This is preliminary information and will be reviewed if required after the Audit has been completed for the year.*



# Financials

## Credibility and Transparency

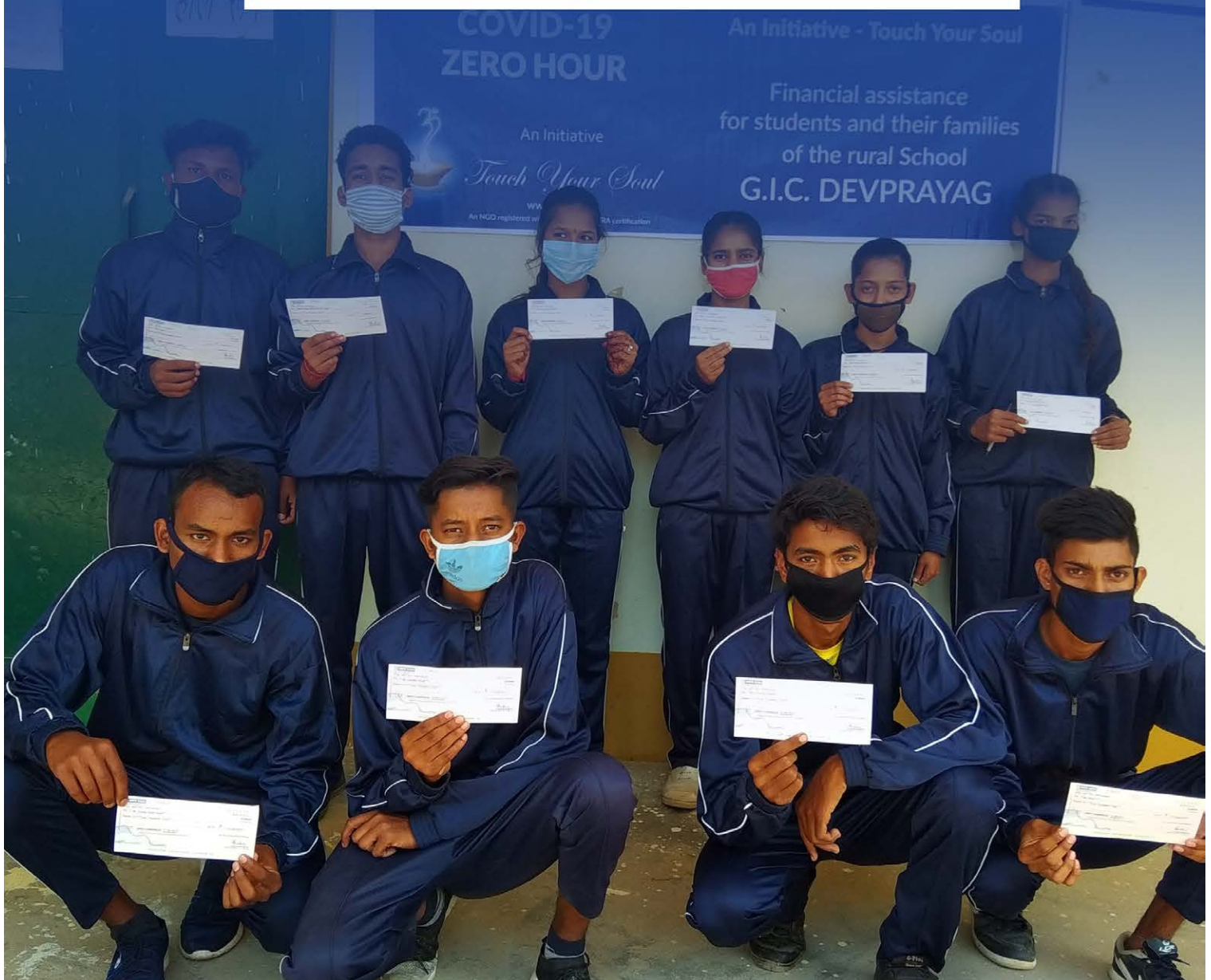
	Amount Paid Out	Remarks
All Board Members	-- NIL --	-- NIL --

## AITYS Board Members

A.I.T.Y.S. Board Members	
Chaiperson	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	<a href="mailto:contact@aitys.in">contact@aitys.in</a>
Website	<a href="http://www.aitys.in">www.aitys.in</a>
Facebook	<a href="https://www.facebook.com/aitysindia">https://www.facebook.com/aitysindia</a>
Instagram	<a href="https://www.instagram.com/aitys_india/">https://www.instagram.com/aitys_india/</a>
You Tube	<a href="https://www.youtube.com/user/TYSVideoChannel">https://www.youtube.com/user/TYSVideoChannel</a>







**KUMAR MITTAL & CO.**

Chartered Accountants

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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 **31<sup>st</sup> March 2021**, 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 31<sup>st</sup> March 2021;
- 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.

**Emphasis of Matter**

We draw your attention to Note No.4 of the financial statements about the prevailing COVID-19 situation across the globe including India and management's assessment of the impact of pandemic COVID-19 on its operations and financial statements for the year ended March 31, 2021, due to lockdown conditions and various restrictions including on travel imposed by the central/ state government(s) for which a definitive assessment of the impact is highly dependent upon the situation that may prevail in the subsequent period(s). Our opinion is not modified in this regard.



## **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: 21090553AAAA BU 5249

Place: New Delhi

Date: 02 NOV 2021

# AN INITIATIVE - TOUCH YOUR SOUL

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

## CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	Schedule	As at 31.03.2021 (Rs.)	As at 31.03.2020 (Rs.)
<b>LIABILITIES</b>			
<u>Corpus Fund</u>			
Balance carried forward		1,110,000	1,110,000
Fixed Assets fund (Contra)	1	20,694	15,790
Fund Balances	2	150,000	150,000
<u>Current Liabilities &amp; Provisions</u>			
Amount Payable		128,490	70,800
<u>Excess of Income over Expenditure</u>	3	4,596,777	1,527,322
<b>TOTAL</b>		<b>6,005,961</b>	<b>2,873,912</b>
<b>ASSETS</b>			
<u>Fixed Assets (Contra)</u>	1	20,694	15,790
<u>Current Assets, Loans &amp; Advances</u>			
Accrued Interest		54,300	-
Recoverable From Revenue Authorities		14,316	14,063
Advance For Support Materials		-	377,310
<u>Cash and Bank Balances</u>			
Cash In Hand		6,662	8,156
Cash At Bank		1,909,989	2,458,593
Fixed Deposits		4,000,000	-
<b>TOTAL</b>		<b>6,005,961</b>	<b>2,873,912</b>

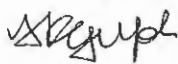
Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-4)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:10500N



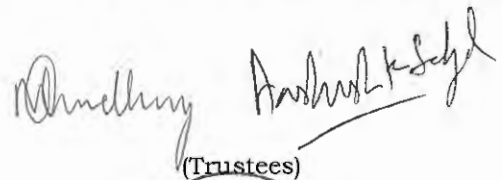
(Amrish Gupta)

Partner

M. No.: 090553



For **AN INITIATIVE - TOUCH YOUR SOUL**



(Trustees)



Place: New Delhi

Date : 02 NOV 2021



## AN INITIATIVE - TOUCH YOUR SOUL

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

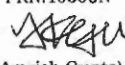
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<b>Income</b>		
Donations	11,663,162	5,350,807
CSR Grants	1,913,725	2,112,700
Interest from Bank	260,711	151,707
<b>Sub Total A</b>	<b>13,837,598</b>	<b>7,615,214</b>
<b>Payments</b>		
<u>Medical Camps &amp; Support</u>		
Medicine Expenses	9,800	27,700
Camp Expenses	-	130,703
Fooding Expenses	-	14,720
Transport Expenses	-	41,520
Volunteer Support	-	42,200
Covid Medical Support	110,000	-
Less: Met out of Medical Camps Fund	-	(250,000)
<u>Education &amp; Covid Support to Poor &amp; Orphan Students</u>	6,514,071	4,904,756
<u>Awareness Campaign</u>	165,000	150,000
<u>Education Sponsorship &amp; Holistic Development</u>		
Medicine, Supplements & Medical Camp Cost	-	100,000
Education Sponsorship Payout	-	1,250,000
Education Aids for Schools	-	248,000
Infrastructure Equipments for Schools	-	203,970
NGO's Travel, Boarding & Lodging expense	-	192,057
Less: Met out of Education Support Fund	-	(1,950,000)
<u>Raincoats to Students</u>	250,000	-
<u>Promoting Education in Rural Govt. Schools</u>		
School Bag to Students	586,460	-
Handling Expenses	30,000	-
Transportation Expenses	21,000	-
Labour expenses	6,300	-
Printing Charges	1,620	-
Administrative Expenses	4,620	-
<u>Sri Shiksha Pariyojana</u>		
Medical camp & Nutrition	-	145,027
School Edu Aids & infra	-	599,168
Sponsorship & Covid Support	1,445,000	545,000
Expense on student	-	384,251
Volunteers Expenses	-	110,000
Administrative Expenses	32,000	-
Other Expense	23,000	156,228
<u>Infrastructure at Schools</u>		
Financial Support to Poor & Orphan Students during Covid	1,435,000	-
<u>Administrative Expenses</u>		
Legal & Professional Fees	35,400	35,400
Postage & Courier	-	3,710
Printing & Stationary	-	3,263
Audit Fees	35,400	35,400
Bank Charges	942	172
Travel Expenses	-	17,463
Medical Aid	-	67,972
Miscellaneous Expense	38,430	50,632
Promotional Expense	5,400	18,240
Fixed Assets- Printer	18,700	-
<b>Sub Total B</b>	<b>10,768,143</b>	<b>7,802,552</b>
<b>Surplus/(Deficit) for the year (A-B)</b>	<b>3,069,455</b>	<b>(187,338)</b>

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

As per our report of even date  
For **KUMAR MITTAL & CO.**

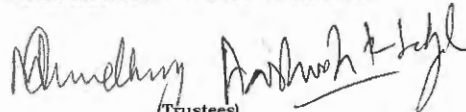
Chartered Accountants  
FRN:10500N

  
(Amrisha Gupta)

Partner  
M. No.: 090553



For AN INITIATIVE - TOUCH YOUR SOUL

  
(Trustees)



Place: New Delhi  
Date: 11<sup>th</sup> NOV 2021

## AN INITIATIVE - TOUCH YOUR SOUL

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

### CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<u>Opening Balance</u>		
Cash In Hand	8,156	19,771
Cash At Bank	2,458,593	3,193,878
Fixed Deposits	-	2,000,000
<u>Receipts</u>		
Donations	11,663,162	5,350,807
CSR Grants	1,913,725	2,112,700
Interest from Bank	206,158	169,455
Advance from Trustee	10,000	-
<b>Sub Total A</b>	<b>16,259,794</b>	<b>12,846,611</b>
<u>Payments</u>		
<u>Medical Camps</u>		
Medicine Expenses	9,800	27,700
Covid Medical Support	110,000	-
Camp Expenses	-	130,703
Fooding Expenses	-	14,720
Transport Expenses	-	41,520
Volunteer Support	-	42,200
Education & Covid Support to Poor & Orphan Students	6,389,071	4,904,756
<u>Advance for Support Material</u>	-	377,310
<u>Awareness Campaign</u>	165,000	150,000
<u>Education Sponsorship &amp; Holistic Development</u>		
Medicine, Supplements & Medical Camp Cost	-	100,000
Education Sponsorship Payout	-	1,250,000
Education Aids for Schools	-	248,000
Infrastructure Equipments for Schools	-	203,970
NGO's Travel, Boarding & Lodging expense	-	192,057
<u>Raincoats to Students</u>	250,000	-
<u>Promoting Education in Rural Govt. Schools</u>		
School Bag to Students	286,460	-
Handling Expenses	30,000	-
Transportation Expenses	21,000	-
Labour expenses	6,300	-
Printing Charges	1,620	-
Administrative Expenses	4,620	-
<u>Sri Shiksha Pariwojana</u>		
Medical camp & Nutrition	-	145,027
School Edu Aids & infra	-	599,168
Sponsorship & Covid Support	1,445,000	545,000
Expense on student	-	384,251
Volunteers Expenses	-	110,000
Administrative Expenses	32,000	-
Other Expense	23,000	156,228
<u>Infrastructure at Schools</u>	-	525,000
<u>Financial Support to Poor &amp; Orphan Students during Covid</u>	1,435,000	-
<u>Administrative Expenses</u>		
Legal & Professional Fees	35,400	35,400
Postage & Courier	-	3,710
Printing & Stationary	-	3,263
Audit Fees	35,400	35,400
Bank Charges	942	172
Travel Expense	-	17,463
Medical Aid	-	67,972
Miscellaneous Expense	38,430	50,632
Promotional Expense	5,400	18,240
Fixed Assets- Printer	18,700	-
<b>Sub Total B</b>	<b>10,343,143</b>	<b>10,379,862</b>
<b>Closing Balance (A-B)</b>	<b>5,916,651</b>	<b>2,466,749</b>
<b>Represented by</b>		
Cash In Hand	6,662	8,156
Cash At Bank	1,909,989	2,458,593
Fixed Deposits	4,000,000	-
	<b>5,916,651</b>	<b>2,466,749</b>

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



For AN INITIATIVE - TOUCH YOUR SOUL

*(Signature)*



Place: New Delhi

Date: 02 NOV 2021



## FIXED ASSETS

Particulars	Gross Block		Rate	Depreciation Block		Net Block		
	as on 31.03.2020	Additions Upto 03.10.2020		as on 31.03.2021	Upto 31.03.2020	Current Year Depreciation	upto 31.03.2021	WDV as at 31.03.2021
Laptop	59,000	-	59,000	46,256	5,098	51,354	7,646	
Printers	14,100	18,700	32,800	11,054	8,698	19,752	13,048	
<b>Total</b>	<b>73,100</b>	<b>18,700</b>	<b>91,800</b>	<b>57,310</b>	<b>13,796</b>	<b>71,106</b>	<b>20,694</b>	

## FUND BALANCES

Particulars	Opening Balances as on 01.04.2020	Additions during the year	Utilization during the year	(Amount in Rs.)	
				Closing Balances as on 31.03.2021	150,000
Medical Camps Fund	150,000	-	-	-	150,000
<b>Total</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>

## SURPLUS AS PER STATEMENT OF INCOME AND EXPENDITURE

Particulars	(Amount in Rs.)	
	As at 31st March 2021	As at 31st March 2020
Surplus as per last Balance Sheet	1,527,322	1,714,660
- Surplus/(Deficit) for the year as per statement of Income and Expenditure	3,069,455	(187,338)
<b>Total</b>	<b>4,596,777</b>	<b>1,527,322</b>



*Handwritten signature*



**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 31<sup>ST</sup> MARCH 2021**

**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 in the income and expenditure account.

**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, however, it is recommended to maintain the stock register for the same.
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. The novel coronavirus (COVID-19) outbreak which was declared as global pandemic by the World Health Organization (WHO) on March 11, 2020 continues to spread across the globe including India resulting in significant impact on global and India's economic environment.

The Trust has assessed the impact of COVID-19, to the best of its information, on its operations, as well its financial statements, including but not limited to the areas of revenue, costs, operational controls and processes followed, debtors and other assets, as at March 31, 2021. Based on the overall assessment, the Trust is of the view that no additional provision needs to be created in books of account for the year ended March 31, 2021.





Further, there is no material impact on the financial statements due to the changes in the operational controls and processes followed by the Trust during the COVID-19 pandemic situation in the country considering the lockdowns implemented w.e.f. March 25, 2020. The Trust will however continue to closely monitor any material changes to the future economic conditions that may have any significant impact on its business and financial position.

5. There is no contingent liability as on 31<sup>st</sup> March, 2021.
6. Previous year figures have been regrouped/ reclassified, wherever necessary

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N



*Amrish Gupta*  
(Amrish Gupta)  
Partner  
M. No. 090553

For **AN INITIATIVE – TOUCH YOUR SOUL**

*Amrish Gupta*  
(Trustees)



Place: New Delhi

Date: 07 NOV 2021



**KUMAR MITTAL & CO.**

Chartered Accountants


13, (Basement), Community Centre  
East of Kailash, New Delhi-110 065  
Phone: 011-46565253  
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 31<sup>st</sup> March 2021 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 2020-21 was Rs. 70788.
- (ii) Foreign contribution of worth Rs. 13,84,216 was received by the Trust during the financial year 2020-21.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 15,893 was received by the Association during the financial year 2020-21.
- (iv) The balance of unutilized foreign contribution with the trust at the end of the year 2020-21 was Rs. 34955.
- (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: 02 NOV 2021



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 : 21090553 AAAA BV 8362





# AN INITIATIVE - TOUCH YOUR SOUL

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

## FOREIGN CONTRIBUTION ACCOUNT BALANCE SHEET AS AT 31ST MARCH 2021

Amount (Rs.)

PARTICULARS	Schedule	Amount (Rs.)	
		As at 31.03.2021	As at 31.03.2020
<b>LIABILITIES</b>			
Corpus Fund		-	-
Current Liabilities & Provisions		-	-
Excess of Income over Expenditure			
Opening Balance		70,788	96,913
Add:- Surplus for the year		(35,833)	(26,125)
<b>TOTAL</b>		<b>34,955</b>	<b>70,788</b>
<b>ASSETS</b>			
Fixed Assets (Contra)		-	-
Current Assets, Loans & Advances		-	-
Cash and Bank Balances			
Cash in Hand		-	-
Cash at Bank		34,955	70,788
<b>TOTAL</b>		<b>34,955</b>	<b>70,788</b>

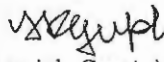
Significant Accounting Policies and Notes forming an integral part of accounts (**Schedule-I**)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN:010500N

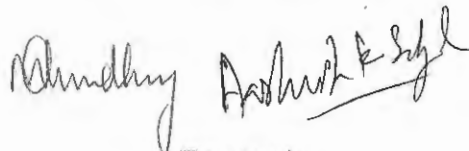
  
(Amrish Gupta)

Partner

M. No.: 090553



For **AN INITIATIVE - TOUCH YOUR SOUL**



(Trustees)



Place: New Delhi

Date : 02 NOV 2021

# 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 2021

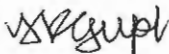
Amount (Rs.)

Particulars	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<b>Income</b>		
Donations	1,384,216	494,856
Interest Income	15,893	4,144
<b>Sub Total A</b>	<b>1,400,109</b>	<b>499,000</b>
<b>Payments</b>		
<b>Program Expenses</b>		
School Infrastructure support & Development	-	525,000
Financial Support to Poor & Orphan Students during Covid	1,435,000	-
<b>Admin Expenses</b>		
Bank Charges	942	125
<b>Sub Total B</b>	<b>1,435,942</b>	<b>525,125</b>
<b>Surplus for the year (A-B)</b>	<b>(35,833)</b>	<b>(26,125)</b>

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

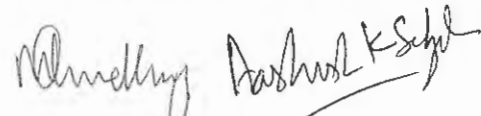
As per our report of even date  
For **KUMAR MITTAL & CO.**

Chartered Accountants  
FRN:010500N

  
(Amrish Gupta)  
Partner  
M. No.: 090553



For **AN INITIATIVE - TOUCH YOUR SOUL**

  
(Trustees)



Place: New Delhi

Date: 02 NOV 2021



# 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 2021

Amount (Rs.)

Particulars	CURRENT YEAR AMOUNT	PREVIOUS YEAR AMOUNT
<u>Opening Balance</u>		
Cash In Hand	-	-
Cash At Bank	70,788	96,913
<u>Receipts</u>		
Donations	1,384,216	494,856
Interest Income	15,893	4,144
<b>Sub Total A</b>	<b>1,470,897</b>	<b>595,913</b>
<u>Payments</u>		
<u>Program Expenses</u>		
School Infrastructure support & Development	-	525,000
Financial Support to Poor & Orphan Students during Covid	1,435,000	-
<u>Admin Expenses</u>		
Bank Charges	942	125
<b>Sub Total B</b>	<b>1,435,942</b>	<b>525,125</b>
<b>Closing Balance (A-B)</b>	<b>34,955</b>	<b>70,788</b>
<b>Represented by</b>		
Cash In Hand	-	-
Cash At Bank	34,955	70,788
	<b>34,955</b>	<b>70,788</b>

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



For **AN INITIATIVE - TOUCH YOUR SOUL**



(Trustees)



Place: New Delhi

Date: 17 NOV 2021

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

NOTES TO ACCOUNTS

1. 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



*Amrish Gupta*

(Amrish Gupta)  
Partner

M. No. 090553

For **AN INITIATIVE – TOUCH YOUR SOUL**

*Amrish Gupta*      *Aashish & Sejal*

(Trustees)



Place: New Delhi

Date: 02 NOV 2021