SHASHI KANT GUPTA & ASSOCIATES
Chartered Accountant

S 9/68-K 2GA,KHAJURI, PANDEYPUR,(NEAR BADRI NATH SHANTI KATRA),VARANASI
UTTAR PRADESH 221002
Ph. 9415222902
e-mail : shashikant_guptaca@yahoo.co.in

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

I have examined the balance sheet of **GHAZIPUR GRAMOTHAN SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) **NIL**

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named **Institution** as on **31-MAR-2025** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

(1) **NIL**

The prescribed particulars are annexed hereto.

For SHASHI KANT GUPTA & ASSOCIATES
Chartered Accountant
(Firm Regn No.: 0003520C)

Shashi Kant Gupta & Associates Varanasi Chartered Accountants

(SHASHI KANT GUPTA)
PROPRIETOR
Membership No: 072550

Place :VARANASI
Date : 28-Jul-2025
UDIN : 25072550BMHXVU7470

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ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee 01	AACAG5646F
	2.	Name of the auditee	GHAZIPUR GRAMOTHAN SAMITI
	3.	Assessment Year	2025-26
	4.	Previous Year	1-APR-2024 to 31-MAR-2025
	5.	Registered Address of the auditee	UCHAURI,SAIDPUR,GHAZIPUR,UTTAR PRADESH,233307
	6.	Other addresses, if applicable	No
Legal	7.	Type of the auditee	Trust
	8.	Whether the auditee is established under an instrument?	Yes

Management

9. 9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANJU DEVI	Trustee			HAYPD5689F	PAN	Yes	No		UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
VIRENDRA PRASAD	Trustee			DYXPP4405E	PAN	Yes	No		JAGDISHPUR, MAKHDUMPUR,GHAZIPUR,Uttar Pradesh,233307 INDIA
CHANDRA BHUSHAN	Trustee			CKKPB9984J	PAN	Yes	No		UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
RAMSHYAM	Trustee			LOXPS1367F	PAN	Yes	No		UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
RAMKER	Trustee			DFOPR4812P	PAN	Yes	No		UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
CHITRALEKHA	Trustee			CLIPC4494B	PAN	Yes	No		BHUVARPUR, UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
ANJANI DEVI	Trustee			GXWPD0410E	PAN	Yes	No		UCHAURI, GHAZIPUR, Uttar Pradesh,233307 INDIA
YOGENDRA KUMAR	Trustee			OCIPK3748K	PAN	Yes	No		BAIJU NAGAR, SADAT ROAD, SAIDPUR,GHAZIPUR,Uttar Pradesh,275204 INDIA

9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)

Sharma & Associates Chartered Accountants

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			Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Commencement of activities	10	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year							Yes	
		(ii)	If yes in 10 (i) , date of commencement of activities							20-Feb-2022	
		(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							Yes	
		(iv)	If yes in 10(iii) above, the date of application for registration or approval.							20-Feb-2022	
Details of Place where books of accounts and other documents have been maintained	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?							Yes	
		(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?							Yes	
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained								
			(a)	Address of such place where the books are maintained							
			(b)	Date of decision by management to keep account at such place dd/mm/yyyy							
				Date of intimation to Assessing Officer							

Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >		No
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year		
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD		192378
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]		192378
	16.	Total foreign contribution out of the total voluntary contributions stated in 15		0
	17.	Voluntary Contribution forming part of corpus (which are included in 15)		0
	18.	Anonymous donations taxable @30% under section 115BBC		0
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.		0
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		192378
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		1442
	22.	Income required to be applied in India by the auditee during the previous year [20+21]		193820
Application of Income	23.	Application of Income (excluding application not eligible and reported under serial number 27)		
		(i)	Total amount applied for charitable or religious purposes in India during the previous year	193208
		(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	0
		(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
		(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]	193208
		(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	0
		(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.	0
			Amount to be disallowed from application	
		(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
		(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
		(A)	No	0
		(B)	No	0
		(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	0
		(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	0
		(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0

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(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0
(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
(xiv)	Applied for any purpose beyond the objects of the auditee		0
(xv)	Any other disallowance		0
(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))]		193208
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		612
24.	Taxable Income 22-[23(xvi) to 23(xix)]		0
25.	Income taxable under section 115BBI		0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
27.	Application of income out of the following sources during the previous year		
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0
(C)	Income of earlier previous years up to 15% accumulated or set apart		0
(D)	(D). Corpus		0
(E)	(E). Borrowed fund		0
(F)	Any other (0)		0

Application of income out of different sources

Person referred to in 13(3)

28. Details of specified person** as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	MANJU DEVI	HAYPD5689F			UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	VIRENDRA PRASAD	DYXPP4405E			JAGDISHPUR, MAKHDUMPUR,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	CHANDRA BHUSHAN	CKKPB9984J			UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	RAMSHYAM	LOXPS1367F			UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	RAMKER	DFOPR4812P			UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	CHITRALEKHA	CLIPC4494B			BHUVARPUR, UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	ANJANI DEVI	GXWPD0410E			UCHAURI,GHAZIPUR,Uttar Pradesh,233307 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	YOGENDRA KUMAR	OCIPK3748K			BAIJU NAGAR, SADAT ROAD, SAIDPUR,GHAZIPUR,Uttar Pradesh,275204 INDIA

29. Details of income/property referred to in section 13 (2)

(a)	Whether any part of the income or property of the auditee is, or continues to be, lent during the previous year to a specified person for any period during the previous year without either adequate security or adequate interest or both	No	

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	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation			
	Income of the auditee has been applied, other than for the objects of the trust or institution.		No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		No	
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?			No



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GHAZIPUR GRAMOTHAN SAMITI
UCHAURI, SAIDPUR, GHAZIPUR
Balance Sheet as on 31st March, 2025

PARTICULARS	NOTE NO.	AS AT 31.03.2025	AS AT 31.03.2024
A. **SOURCES OF FUND**			
UNRESTRICTED FUND			
(a) Income over Expenditure Account	1	100,586.26	99,973.93
(b) Other Current Liabilities	2	25,000.00	25,000.00
	TOTAL :	**125,586.26**	**124,973.93**
B. **APPPLICATION OF FUND**			
1- **NON CURRENT ASSETS :**			
(a) Tangible Assets	3	93,982.10	89,982.10
2- **CURRENT ASSETS :**			
(a) Cash and Cash Equivalent	4	6,604.16	9,991.83
(b) Other Current Assets	5	25,000.00	25,000.00
	TOTAL :	**125,586.26**	**124,973.93**

As per our report annexed

FOR GHAZIPUR GRAMOTHAN SAMITI

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANT

PLACE: VARANASI.
DATED : 28.07.2025

(S.K. GUPTA)
PROPRIETOR
UDIN:-25072550BMHXVU7470

(SECRETARY)

Shashi Kant Gupta & Associates
Varanasi
Chartered Accountants

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GHAZIPUR GRAMOTHAN SAMITI
UCHAURI, SAIDPUR, GHAZIPUR
Statement of Income & Expenditure Account for the year ended 31 March, 2025

	Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
A	**INCOME**			
1	Donation & Grant	6	193,778.00	229,291.00
2	Other Income	7	42.00	85.00
3	**Total revenue (1+2)**		**193,820.00**	**229,376.00**
4	**Expenses**			
	(a) Administrative Expenses	8	10,012.67	11,496.54
	(a) Charitable Expenses	9	135,195.00	180,080.00
	(c) Employee benefits Expenses	10	48,000.00	36,000.00
			193,207.67	**227,576.54**
5	**Surplus before exceptional and extraordinary items and tax**		612.33	1,799.46
6	**Surplus before extraordinary items and tax**		612.33	1,799.46
7	**Extraordinary items**		-	-
8	**Surplus before Tax**		**612.33**	**1,799.46**
9	**Surplus from continuting operation**		612.33	1,799.46
10	**Surplus for the year transferred to Balance Sheet**		**612.33**	**1,799.46**

As per our report annexed

FOR GHAZIPUR GRAMOTHAN SAMITI

(SECRETARY)

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANT

PLACE: VARANASI.
DATED : 28.07.2025

Shashi Kant Gupta & Associates Varanasi Chartered Accountants

(S.K. GUPTA)
PROPRIETOR
UDIN:-25072550BMHXVU7470

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GHAZIPUR GRAMOTHAN SAMITI
NOTES TO AND FORMING PART OF BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

NOTE- 1. UNRESTRICTED FUND

	As At 31.03.2025	As At 31.03.2024
Income & Expenditure Account		
As per last Balance Sheet	99,973.93	98,174.47
Add:Surplus for the year	612.33	1,799.46
TOTAL	**100,586.26**	**99,973.93**

NOTE- 2. OTHER CURRENT LIABILITIES

Loan from Members	25,000.00	25,000.00
TOTAL	**25,000.00**	**25,000.00**

NOTE- 3. NON CURRENT ASSETS

Property, Plant and Equipment		
Tangible Assets		
Furniture & Fixture	34,645.10	30,645.10
Sewing Machine	14,742.00	14,742.00
Training Equipments	6,863.50	6,863.50
Sports Equipments	3,199.50	3,199.50
Library Books	9,032.00	9,032.00
Computer	25,500.00	25,500.00
TOTAL	**93,982.10**	**89,982.10**

NOTE -4 CASH AND CASH EQUIVALENT

Cash in hand (As Certified by the Secretary)	5,867.96	5,294.96
U.B.I. A/c No. 488502010014608	736.20	4,696.87
S.B.I. A/c No. 00000040596113686 (FCRA A/c)	-	-
TOTAL	**6,604.16**	**9,991.83**

NOTE- 5. OTHER CURRENT ASSETS

Grant Receivable	25,000.00	25,000.00
TOTAL	**25,000.00**	**25,000.00**

NOTE- 6. DONATION & GRANT

Donation	192,378.00	223,563.00
Membership Fees	1,400.00	1,400.00
Grant from Ministry of Culture		4,328.00
TOTAL	**193,778.00**	**229,291.00**

NOTE 7. : OTHER INCOME

Interest Received	42.00	85.00
TOTAL	**42.00**	**85.00**

Shashi Kant Gupta & Associates Varanasi Chartered Accountants

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NOTE 8. : ADMINISTRATIVE EXPENSES

Printing & Stationery	1,250.00	1,525.00
Postage & Telephone	1,850.00	2,150.00
Travelling & Conveyance	1,260.00	2,050.00
Audit Fees	2,500.00	2,500.00
General Expenses	1,150.00	1,150.00
Legal Expenses	2,000.00	2,000.00
Bank Charges	2.67	121.54
TOTAL	**10,012.67**	**11,496.54**

NOTE 9. : CHARITABLE EXPENSES

Kishan Gosthi	-	6,250.00
Self Help Group Programme	10,850.00	15,270.00
Environmental Programme	4,650.00	4,680.00
Health Awareness Programme	12,325.00	18,500.00
Chetana Diwas (Dr. Bhim Rao Ambedkar)	14,870.00	18,350.00
Plantation Expenses	4,820.00	5,270.00
Youth Development Programme	13,960.00	18,580.00
Women Empowerment Programme	14,875.00	17,220.00
Sanitation & Hygine Programme	6,550.00	6,830.00
Vocational Training Programme	20,735.00	25,350.00
Sport Programme	18,980.00	25,500.00
Education Awareness Programme	12,580.00	18,280.00
TOTAL	**135,195.00**	**180,080.00**

NOTE 10.: EMPLOYEE BENEFIT EXPENSES

Honorarium	48,000.00	36,000.00
TOTAL	**48,000.00**	**36,000.00**

Shashi Kant Gupta & Associates
Chartered Accountants

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GHAZIPUR GRAMOTHAN SAMITI
GHAZIPUR (U.P)

Notes to Accounts

(Annexed to and forming part of Balance Sheet and Income & Expenditure as on March31, 2025.)

1. **Accounting Policies**

a) **General**

(i) The assessee follows cash system of accounting and recognized Income and expenditure on cash basis.

b) **Fixed Assets**

As reported to us by the management that no depreciation is charged on Fixed Assets.

c) **Inventory:**

Since Assessee is involved in various type of charitable activities, in opinion the management no stock register is require to maintained in conducting charitable activities. Hence no stock register is maintained

(d) Closing cash as stated in balance sheet has been physically verified by the management.

FOR SHASHI KANT GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: VARANASI.
DATED: 28.07.2025

Shashi Kant Gupta & Associates Varanasi Chartered Accountants

(S.K. GUPTA)
PROPRIETOR

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