



RANDHEER KUMAR & CO.

Chartered Accountant

AUDITOR'S REPORT

We have examined the Balance Sheet of BHARTI SEWA SADAN TRUST, AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR) for the year ended 31st March 2021 and the annexed Receipts & Payments Account, Income & Expenditure Account, of the Organization for the Year ended on that date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. There are no transactions, appear to be contrary to the provisions of the Act, the rules or byelaws of the **Organization**.
2. We have verified the Cash & Bank Balance on Production of Certificate.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
4. In our opinion, the Organization as required has kept proper books of accounts, so far as appears from our examination of those books.
5. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
6. At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
7. Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
8. The accounts should have been classified and described in accordance with recognized accounting policies and practices and relevant statutory requirements.
9. The Organization has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
10. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances and notes to accounts as per schedule "A"
 - (a) In the case of Balance Sheet, of the state of affairs as at for the year ended 31.03. 2021 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the **Excess of Income over Expenditure** for the Year ended on that date.

For BANDHEER KUMAR & CO.
Chartered Accountant



FRN- 031977C
(CA. Randheer Kumar)

Proprietor

Membership No.- 455636
UDIN- 21455636AAAAGP8592

PATNA

DATE: December 04th , 2021

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BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2021

[Amount in Rs.]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND:		FIXED ASSETS:	
As per last A/c	(4,326.00)	FURNITURE & FIXTURE	
Add:- Excess of Income over Expenditure transferred from I & E A/c	588.00	As per last A/c	6,537.00
	(3,738.00)	Less: Depreciation	654.00
			5,883.00
CAPITAL FUND		OFFICE EQUIPMENTS	
As per last A/c	20,600.00	As per last A/c	4,411.00
		Less: Depreciation	662.00
			3,749.00
CURRENT LIABILITIES & PROVISIONS:		CURRENT ASSETS, LOANS & ADVANCES	
Audit Fee Payable	5,000.00	a) Current Assets:	
		i) Cash in Hand & Bank	12,230.00
TOTAL RS.	21,862.00	TOTAL RS.	21,862.00
		<i>In terms of our separate report of even date</i>	

For **RANDHEER KUMAR & CO**
Chartered Accountants
FRN- 031977C

(S.A) Randheer Kumar
Proprietor
Membership No. 455636
UDIN-21455636AAAAGP8592

PLACE : PATNA
DATE : December 04th , 2021

BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES: As per details in Receipt & Payment A/c	1,40,240.00	By Donation & Subscription	3,80,200.00
" ACTIVITIES EXPENSES: As per details in Receipt & Payment A/c	19,59,592.00	" Member's Fee & Contribution	1,98,500.00
" Depreciation	1,316.00	" Miscellaneous Receipts	7,516.00
" ACCRUED EXPS. & PROVIDED FOR: a) Audit Fee	5,000.00	" Received From:- Bharti Sewa Sadan Nursing Home	15,20,520.00
" Excess of Income over Expenditure Carried over to B/s	588.00		
TOTAL RS.	21,06,736.00	TOTAL RS.	21,06,736.00

In terms of our separate report of even date



PLACE : PATNA
DATE : December 04th , 2021

BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

[Amount in Rs.]

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	10,326.00	By ESTABLISHMENT EXPENSES:	
" Donation & Subscription	3,80,200.00	" Honorarium	48,000.00
" Member's Fee & Contribution	1,98,500.00	" Rent	36,000.00
" Miscellaneous Receipts	7,516.00	" Printing & Stationery	32,500.00
" Received From:-	15,20,520.00	" T.A. & Conveyance	4,510.00
Bharti Sewa Sadan Nursing Home		" Meeting Expenses	10,250.00
		" Postage & Stamp	2,510.00
		" Mobile/Telephone Expenses	3,215.00
		" Contingencies	3,255.00
		<u>1,40,240.00</u>	1,40,240.00
		By ACTIVITIES EXPENSES:	
		" Bharti Sewa Sadan Nursing Home	15,20,520.00
		" Cultural Programme.	25,160.00
		" Covid-19 Awareness Programme	95,600.00
		" Plantation Programme	32,655.00
		" Madhnised Awareness Programme	22,178.00
		" Health Awareness Programme	75,145.00
		" Road Sefty Awareness Programme	27,152.00
		" National Celebration Day Programme	22,130.00
		" Swach Bharat Awareness Prog.	13,265.00
		" Workshop/ Seminar Programme	28,125.00
		" Skill Development Awareness Prog.	41,520.00
		" Education Awareness Programme	30,522.00
		" Women & Child Welfare Proramme	25,620.00
		<u>19,59,592.00</u>	19,59,592.00
		By LIABILITIES PAID:	
		" Audit Fee	5,000.00
		By CLOSING BALANCE:	
		" Cash in Hand & Bank	12,230.00
TOTAL RS.	21,17,062.00	TOTAL RS.	21,17,062.00

In terms of our separate report of even date

PLACE : PATNA
DATE : December 04th , 2021



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311
(BIHAR)

Schedule 'A'

Significant accounting policies and notes to the accounts for the year ended 31st March 2021

<<<BACKGROUND>>>

BHARTI SEWA SADAN TRUST Established - ARARIA District of BIHAR State. It is a non-profit making registered voluntary Organization. It has been working on social welfare subject as objects affirmed in byelaws thereof.

<<<NOTES AND SIGNIFICANT ACCOUNTING POLICIES>>>

- a) **Basis of Preparation of Financial Statements:**
The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.
- b) **General Fund**
Credit Balance of General Fund shows the **Surplus** i.e., **Excess of Excess of Income over Expenditure**
- c) **Fixed Assets:**
- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, "Fixed Assets" of ICAI.
 - ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
 - iii) Depreciation has been charged to the Fixed Assets as decided by the management.
- d) **Revenue Recognition:**
- i) The Society derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the Society.
 - ii) The Society recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received, as per requirements of AS-12, "Government Grants" of ICAI.
 - iii) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.
 - iv) Members' Contribution is treated as a revenue item during the period.



e) Expenses

- i) Programme expenses and administrative expenses are recorded separately under appropriate accounting head.
- ii) Fund raising Expenditure incurred by the Society if any, properly eliminated from the other expenditure and shown separately under appropriate accounting head.

f) Provisions

Provision items generally include audit fee and are properly accounted for in the Financial Statements as per requirements of AS-5, "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" of ICAI.

No provision for Income Tax has been made in view of non-taxable income under Income Tax Act, 1961.

g) Current Assets Loans & Advances

i) Cash Balances:

Cash in hand as per cashbook and certified by the management, whereas bank balances as per pass book are subject to confirmation by Bank.

h) All Debit and Credit Balances are subject to confirmation.

PLACE: PATNA
DATE: December 04th, 2021

For RANDHEER KUMAR & CO.
Chartered Accountants
FRN. No. - 031977C
Randheer Kumar
(CA Randheer Kumar)
Proprietor
Membership No. - 455636
UDIN No. 21455636AAAAGP8592

