



SANJAY KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS

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, 2019** and the annexed Receipts & Payments Account, Income & Expenditure Account, of the Organization for the Period 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. 2019**, and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, **Excess of Expenditure over Income** for the Year ended on that date.

PLACE: PATNA
 DATE : June 20th, 2019

For SANJAY KUMAR JHA & ASSOCIATES
 Chartered Accountants
 (CA. Deepak Kumar)
 Partner
 Membership No.-439083

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 Sri Nitai Kunja, 2nd floor, 22, Rishi Aurobindo Road, Hakimpara, Siliguri, West Bengal 62990028115 | 9679472556
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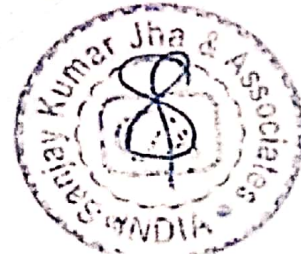


BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

[Amount in Rs.]

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	5,750.00	By <u>ESTABLISHMENT EXPENSES:</u>	
" Donation & Subscription	142,040.00	" Honorarium	80,000.00
" Member's Fee & Contribution	101,250.00	" Rent	30,000.00
" Miscellaneous Receipts	2,750.00	" Printing & Stationery	2,643.00
" <u>Receipt From:-</u>		" T.A.& Conveyance	3,468.00
Bharti Sewa Sadan Nursing	1,725,630.00	" Meeting Expenses	8,264.00
Home, Araria		" Postage & Stamp	1,650.00
		" Mobile Expenses	1,854.00
		" Contingencies	<u>2,647.00</u>
			130,526.00
		By <u>ACTIVITIES EXPENSES:</u>	
		" Cultural Programme.	15,230.00
		" Plantation Programme	12,410.00
		" Madhnised Awareness Programme	11,201.00
		" National Celebration Day Programme	9,580.00
		" Swach Bharat Awareness Prog.	8,510.00
		" Workshop/ Seminar Programme	120,350.00
		" Skill Development Awareness Prog.	17,420.00
		" Education Awareness Programme	8,864.00
		" Women & Child Welfare Proramme	<u>16,250.00</u>
			219,815.00
		" <u>Expenses From:-</u>	
		Bharti Sewa Sadan Nursing	1,618,540.00
		Home, Araria	
		" <u>LIABILITIES PAID:</u>	
		Audit Fee	1,000.00
		By <u>CLOSING BALANCE:</u>	
		" Cash in Hand & Bank	7,539.00
TOTAL RS.	1,977,420.00	TOTAL RS.	1,977,420.00

In terms of our separate report of even date



PLACE : PATNA
DATE : June 20th , 2019

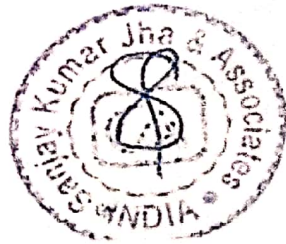


BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES: As per details in Receipt & Payment A/c	130,526.00	By Donation & Subscription	142,040.00
" ACTIVITIES EXPENSES: As per details in Receipt & Payment A/c	219,815.00	" Member's Fee & Contribution	101,250.00
" Expenses From:- Bharti Sewa Sadan Nursing Home, Araria	1,618,540.00	" Miscellaneous Receipts	2,750.00
" Depreciation	1,352.00	" Receipt From:- Bharti Sewa Sadan Nursing Home, Araria	1,725,630.00
" ACCRUED EXPS. & PROVIDED FOR: a) Audit Fee	2,000.00	" Excess of Expenditure over Income Carried over to B/s	563.00
TOTAL RS.	1,972,233.00	TOTAL RS.	1,972,233.00

In terms of our separate report of even date



PLACE : PATNA
DATE : June 20th , 2019



BHARTI SEWA SADAN TRUST
 AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
 BALANCE SHEET AS ON 31ST MARCH, 2019

[Amount in Rs.]

FUND & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
GENERAL FUND:					
As per last A/c	(2,334.00)		FIXED ASSETS:		
Less:- Excess of Expenditure over Income transferred from I & E A/c	<u>563.00</u>	(2,897.00)	FURNITURE & FIXTURE		
			As per last A/c	8,070.00	
			Less: Depreciation	<u>807.00</u>	7,263.00
CAPITAL FUND					
As per last A/c		20,600.00	OFFICE EQUIPMENTS		
			As per last A/c	5,446.00	
			Less: Depreciation	<u>545.00</u>	4,901.00
CURRENT LIABILITIES & PROVISIONS:					
Audit Fee Payable		2,000.00	CURRENT ASSETS, LOANS & ADVANCES		
			a) Current Assets:		
			i) Cash in Hand & Bank		7,539.00
TOTAL RS.		19,703.00	TOTAL RS.		19,703.00

In terms of our separate report of even date

For SANJAY KUMAR JHA & ASSOCIATES
Chartered Accountants



Deepak Kumar

(C.A Deepak Kumar)
Partner
Membership No. 439083

PLACE : PATNA
DATE : June 20th , 2019



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 2019

<<<BACKGROUND>>>

BHARTI SEWA SADAN TRUST established in **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**
Debit Balance of General Fund shows the Deficit i.e. Excess of Expenditure Over Income.
- 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**

