

R M BELLANI & CO.

Chartered Accountants

AUDITORS REPORT

The Members,
AARAMBH,-Education & Community Development Society,
52-C, Indrapuri, BHEL,
Bhopal
(M.P).

Dear Sir,

We have examined the attached Balance Sheet of Project "AARAMBH,- Education & Community Development Society," as at 31st March 2023 and also the Income and Expenditure Account and Receipts & Payments Account for the year ended as on that date annexed hereto.

These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the applicable accounting standards to the Society. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The physical inspection and monitoring the conduction of various programs is the responsibility of Management. We further report subject to management letter that:-

1. 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.
2. In our opinion proper books of account have been kept by the Society so far as it appears from our examination of the books and that the Balance Sheet, Income and Expenditure Account and the Receipts & Payments Account are in conformity with the books of accounts.

3. In our opinion Society has spent the grant money for the purposes and in accordance with the sanction / approvals in terms of the respective grant letters for each type of grant.

4. In our opinion and to the best of our information and according to the explanations given to us the accounts give a true and fair view:

- a) In the case of Balance Sheet of the state of affairs of the Society as at 31st March 2023.
- b) In the case of Income & Expenditure Account of the excess of expenditure over income of the Society for the year ended on 31st March 2023.
- c) In the case of the Receipts & Payments Account of the sums received and expended by the Society for the year ended on 31st March 2023.

Place: Bhopal
Date: 18.08.2023

For R M Bellani & Co.
Chartered Accountants

(CA, Amit-Singhi)
Partner



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8-A, IInd Floor Metro Plaza, E-5 Arera Colony, Bittan Market, Bhopal – 462016 (M.P.)
Ph. No. 0755 – 4055782,

AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar Indrapuri "BHEL" Bhopal

"CONSOLIDATED"

Audited Balance Sheet as on 31st March 2023

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
A- Accumulated Fund of Society	5862243.09	Aarambh Reach Building Indore	1944948.00
Balance as per last B/s.	3142566.32		
Add : unspent grant current yea	2719676.77	Fixed Assets FY 2022-23	2042078.00
		Balance as per last B/s.	287168.00
FC Project Payable Expenditure FY 22-23	195102.00	Add : During the year	1797500.00
Balance B/f.	229072.69	Total Assets Value	2084668.00
Add : The Miracle Found.	103876.00	Less : Depreciation A-I	42590.00
Add : Sightsavers	82932.00		
Add : Onesight	8294.00	Uday Social Development Society	283260.00
Total Payable Amount	424174.69		
Less : Paid Durring the year	229072.69	Non FCRA Current Assets Bank & Cash	
		To - Cash - in- Hand	11762.00
LC Project Payable Expenditure FY 22-23	890785.00	Cash-in-Hand UN	1650.00
Balance B/f.	775695.52	Cash-in-Hand CCF	1339.00
Add : UNICEF Prog.	35500.00	Cash-in-Hand IND	1109.00
Add : Sightsaver_SI & IE Prg.	329111.00	Cash-in-Hand BPL	7664.00
Add : Indore Staff Salary	17000.00	To - Cash - at - Bank	1909685.41
Add : Bhopal Office Rent	20000.00	Central Bank of India A/c_0561	25573.86
Add : Childline 1098 (CIF)	433524.00	Central Bank of India A/c_2447	1193962.73
Add : LC Miracle Foundation FE	29070.00	Central Bank of India A/c_6938	266299.75
Add : TDS Return FY 22-23	5000.00	Sate Bank of India A/c_6688	109705.09
Add : Audit Fee (R. M. Bellani &	21580.00	Sate Bank of India A/c_1279	6280.18
Total Payable Expenditure	1666480.52	HDFC Bank CCF A/c_7711	268321.42
Less : Paid Durring the year	775695.52	Cash at Bank - BOI A/c_0336	10408.46
		Cash at Bank - BOI A/c_0696	17752.77
Advance Ms. Archana Sahay	195500.00	Cash at Bank - FDL A/c_065	5921.35
Balance B/f.	125500.00	Cash at Bank - FDL A/c_506	5459.80
Add : During the Year	295000.00	FCRA Current Assets Bank & Cash	951679.68
Total Payable Amount	420500.00	FCRA NDB Account A/c_2799	2195.02
Less : Paid Durring the year	225000.00	FCRA Oth. Utili CBI A/c_5540	461353.96
		FCRA Utili CBI (CA) A/c_5767	468667.22
		FCRA Utili Fed(SA) A/c_3552	19463.48
		FCRA Project Cash-In-Hand	217.00
		Cash -In-Hand_BPL	47.00
		Cash -In-Hand_IND	170.00
Total	7143630.09	Total	7143630.09

Verified & found correct on the basis of book of account & other record produced before us.

For : Aarambh Education & Community Development Society

Anup Kishore Sahay)
General Secretary

Place : Bhopal
Date : 18.08.2023

For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C



CA. Amit Singhi
Partner
Mem. No. 079384

Unique Document Identification Number (UDIN) for this document is **23079384BGZDQM3623**

AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar Indrapuri "BHEL" Bhopal

Consolidated INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01st April-2022 to 31st March-2023

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To FCRA Project Expenditure FY 2022-23	8827329.44	By FCRA Project Grant-In-Aid FY 2022-23	8471133.00
Parivartan Project- KNH	1198744.36	Amrita Drishti- Sightsavers	5155216.00
The Miracle Foundation-FBC	1691565.68	Onesight Essilor Luxottica F.	1243991.00
The Miracle Foundation-Darohai	299267.00	The Miracle Foundation-FBC	1629556.00
The Miracle Foundation-Incentiv	160435.00	The Miracle Foundation-Darc	272370.00
Amrita Drishti- Sightsavers(US)	4675446.00	The Miracle Foundation-Ince	170000.00
Onesight Essilor Luxottica F.	793403.92		
Bank Charges	8467.48	By Other Receipt FCRA FY 2022-23	9916.00
		Bank Interest Ernaed SBI	2799.00
To LC Project Expenditure FY 2022-23	14249761.03	Bank Interest Ernaed CBI	4338.00
Childline 1098 (CIF)	1360387.70	Bank Interest Ernaed FRL	2779.00
UNICEF - Bhopal (Safe City)	6738728.25		
Alliance for Immunization(UN)	2564351.32	By Grant-in-Aid Non FCRA FY 2022-23	17539118.32
Sightsavers - Tracers Prog.	337226.00	Childline 1098 (CIF)	1602960.00
Sightsavers - IE & SI Prog	2886544.76	UNICEF - Bhopal (Safe City)	7087629.00
Vision Center - Amrita Drishti	288453.00	Vision Center - Amrita Drisht	368945.00
Vision Invest Tech.	45000.00	Alliance for Immunization(UN)	2564351.32
LC Miracle Foundation FBC	29070.00	SBI - LHO Bhopal	1797500.00
		Sightsavers - Tracers Prog.	337500.00
To Establishment Expenditure - BPL Office	434526.02	Sightsavers - IE & SI Prog	3735233.00
Accts. Cons. & Audit Fee	15900.00	Vision Invest Tech.	45000.00
Certification Charges	6180.00		
ITR Filling Charges	4500.00	By Other Receipt Non FCRA FY 2022-23	31140.74
TDS Return Charges	5000.00	Bank Interest Ernaed SBI	4038.00
Electricity Exp.	12500.00	Bank Interest Ernaed CBI	25592.00
Bank Charges	1387.02	Bank Interest Ernaed IND	1510.74
Stationery Material & Printing	13450.00		
Office Rep. & Mail.	85294.00	By Other Receipt Non FCRA Bpl 2022-23	450562.00
Telephone & Internet Charges	12798.00	Reach Indore Donation	184654.00
Staff Salary & Wages	174193.00	Donation From Public BPL	265908.00
Office Building Support Cost	90000.00		
Insurance Expenses	13324.00		
To Establishment Expenditure - IND Office	232986.80		
Bank Charges	1070.80		
Maintenance Exp.	47939.00		
Salary-Cleaner	33977.00		
Salary - Driver	36000.00		
Accountant	30000.00		
Salary to Helper	24000.00		
Salary to Social Worker	60000.00		
To Depreciation Expenditure	42590.00		
To Excess of Income over	2719676.77		
The Expenditure			
Total	26506870.06	Total	26501870.06

Verified & found correct on the basis of book of account & other record produced before us.

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)
General Secretary



Place : Bhopal
Date : 18.08.2023

For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C



CA. Amit Singhi
Partner
Mem. No. 079384

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Consolidated RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01st April-2022 to 31st March-2023

Receipt	Amount (Rs.)	II	Payment	Amount (Rs.)
Non FCRA Current Assets Bank & Cash		II	By FCRA Project Payment Exp.	8623759.96
To To - Cash - in- Hand	10786.00	II	Parivartan Project- KNH	1198744.36
Cash-in-Hand Unicef	1650.00	II	The Miracle Foundation-FBC	1614586.68
Community Fund	1339.00	II	The Miracle Foundation-Daroh:	272370.00
Cash-in-Hand Reach Indore	7797.00	II	The Miracle Foundation-Incenti	160435.00
		II	Amrita Drishti- Sightsavers(US)	4592514.00
		II	Onesight Essilor Luxottica F.	785109.92
To To - Cash - at - Bank	497313.17	II	By Bank Charges	8467.48
Central Bank of India -Soc	13184.29	II		
Central Bank of India -SS	5365.65	II	By FCRA Project Payable Expenditure	229072.69
Central Bank of India -UN	219440.82	II		
Sate Bank of India - CIF	3601.79	II	By Non FCRA Project Payment Exp.	15220056.03
Sate Bank of India - KGBV	5596.18	II	Childline 1098 (CIF)	926863.70
HDFC Bank Ltd. - CCF	187829.42	II	UNICEF - Bhopal (Safe City)	6703228.25
Bank of India A/c. 0336	29121.60	II	SBI - LHO Bhopal	1797500.00
Bank of India A/c. 0696	17266.77	II	Alliance for Immunization(UN)	2564351.32
Federal Bank Ltd. A/c. 065	11238.35	II	Sightsavers - Tracers Prog.	337226.00
Federal Bank Ltd. A/c. 506	4668.30	II	Sightsavers - IE & SI Prog	2557433.76
		II	Vision Center - Amrita Drishti	288453.00
		II	Vision Invest Tech.	45000.00
To FCRA Current Assets Bank & Cash		II		
FCRA Current Assets at Bank	1532572.36	II	By Etablismnt Expenditure - BPL Office	382946.02
FCRA Main Account NDLS	808801.06	II	Electricity Exp.	12500.00
FCRA Other Utili CBI (Saving)	451463.51	II	Bank Charges	1387.02
FCRA Utili CBI (Current)	259679.79	II	Stationery Material & Printing	13450.00
FCRA Utilization Federal(SB)IN	12628.00	II	Office Rep. & Mait.	85294.00
FCRA - Cash In Hand	47.00	II	Telephone & Internet Charges	12798.00
		II	Staff Salary & Wages	174193.00
To FCRA Project Grant-In-Aid FY 2022-23	8471133.00	II	Office Building Support Cost	70000.00
Amrita Drishti- Sightsavers	5155216.00	II	Insurance Expenses	13324.00
Onesight Essilor Luxottica F.	1243991.00	II		
The Miracle Foundation-FBC	1629556.00	II	By Etablismnt Expenditure - IND Office	215986.80
The Miracle Foundation-Daroh:	272370.00	II	Bank Charges	1070.80
The Miracle Foundation-Incenti	170000.00	II	Maintenance Exp.	47939.00
		II	Salary - Cleaner	33977.00
To Other Receipt FCRA FY 2022-23	9916.00	II	Salary - Driver	36000.00
Bank Interest Earned SBI	2799.00	II	Salary - Accountant	30000.00
Bank Interest Earned CBI	4338.00	II	Salary to Helper	24000.00
Bank Interest Earned FRL	2779.00	II	Salary to Social Worker	43000.00
		II		
To Grant-in-Aid Non FCRA FY 2022-23	17539118.32	II	By Payable Expenditure FY 2022-23	775695.52
Childline 1098 (CIF)	1602960.00	II	Childline 1098 (CIF)	563792.00
UNICEF - Bhopal (Safe City)	7087629.00	II	TDS Return Payment	7500.00
SBI - LHO Bhopal	1797500.00	II	UNICEF - Bhopal (Safe City)	204403.52
Vision Center - Amrita Drishti	368945.00	II		
Alliance for Immunization(UN)	2564351.32	II	By Uday Sociel Development Society	283260.00
Sightsavers - Tracers Prog.	337500.00	II		
Sightsavers - IE & SI Prog	3735233.00	II	By Advance Ms. Archana Sahay	225000.00
Vision Invest Tech.	45000.00	II		
		II	By Non FCRA Current Assets Bank & Cash	
To Other Receipt Non FCRA FY 2022-23	31140.74	II	To - Cash - in- Hand	11762.00
Bank Interest Earned SBI	4038.00	II	Cash-in-Hand UN	1650.00
Bank Interest Earned CBI	25592.00	II	Cash-in-Hand CCF	1339.00
Bank Interest Earned IND	1510.74	II	Cash-in-Hand IND	1109.00
		II	Cash-in-Hand BPL	7664.00
To Other Receipt Non FCRA Bpl 2022-23	450562.00	II		

AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar Indrapuri "BHEL" Bhopal

Consolidated RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01st April-2022 to 31st March-2023

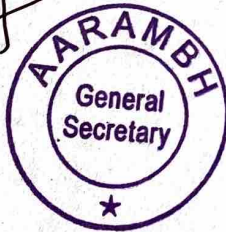
Receipt	Amount (Rs.)		Payment	Amount (Rs.)
				1909685.41
Reach Indore Donation	184654.00		To - Cash - at - Bank	
Donation From Public BPL	265908.00		Central Bank of India A/c_0561	25573.86
To Advance Ms. Archana Sahay	295000.00		Central Bank of India A/c_2447	1193962.73
			Central Bank of India A/c_6938	266299.75
			Sate Bank of India A/c_6688	109705.09
			Sate Bank of India A/c_1279	6280.18
			HDFC Bank CCF A/c_7711	268321.42
			Cash at Bank - BOI A/c_0336	10408.46
			Cash at Bank - BOI A/c_0696	17752.77
			Cash at Bank - FDL A/c_065	5921.35
			Cash at Bank - FDL A/c_506	5459.80
			By FCRA Current Assets Bank & Cash	951679.68
			FCRA NDB Account A/c_2799	2195.02
			FCRA Oth. Utili CBI A/c_5540	461353.96
			FCRA Utili CBI (CA) A/c_5767	468667.22
			FCRA Utili Fed(SA) A/c_3552	19463.48
			By FCRA Project Cash-In-Hand	217.00
			Cash -In-Hand_BPL	47.00
			Cash -In-Hand_IND	170.00
Total	28837588.59		Total	28837588.59

Verified & found correct on the basis of book of account
other record produced before us.

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)
General Secretary

Place : Bhopal
Date : 18.08.2023



For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C

CA. Amit Singhi
Partner
Mem. No. 079384

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AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar "BHEL" Indrapuri Bhopal (M.P.) 462 021

Depreciation Shedule as on 31st March 2023

Sl No.	Particular	Rate of Depr.	Opening Balance	Addition Before september	Addition After september	Total	Depreciation	Closing Balance	Remark
Furniture & Fixtures at Bhopal Office									
1	Furniture Bhopal	10%	INR 5,566	INR -	INR -	INR 5,566	INR 557	INR 5,009	
2	Invetor & Battery	10%	INR 5,176	INR -	INR -	INR 5,176	INR 518	INR 4,658	
3	Furniture & Fixtures - Indore	10%	INR 5,735	INR -	INR -	INR 5,735	INR 573	INR 5,162	
Equipment									
1	CC TV Camera	30%	INR 2,255	INR -	INR -	INR 2,255	INR 677	INR 1,578	
1	Vehicle - Toofan	15%	INR 2,68,436	INR -	INR -	INR 2,68,436	INR 40,265	INR 2,28,171	
2	Vehicle - Tata Wingor	15%	INR -	INR -	INR 17,97,500	INR 17,97,500	INR -	INR 17,97,500	
Total			INR 2,87,168	INR -	INR 17,97,500	INR 20,84,668	INR 42,590	INR 20,42,078	

For : Aarambh Education & Community Development Society

For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C

(Anup Kishore Sahay)
General Secretary
Place : Bhopal
Date : 18.08.2023



C.A. Amit Singhi
Partner
Mem. No. 079384



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AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar Indrapuri "BHEL" Bhopal

Details Balance Sheet Schedule 31st March-2023

Liabilities		II	Assets	
Land & Building Fund	1944948.00	II	Aarambh Reach Building Indore	1944948.00
FC -B_ Onesight Essilor Luxottica	450587.08	II	FC -B_TMF (FBC + Darohar)	82676.68
Balance B/f.	0.00	II	Balance B/f.	6230.00
Add : Grant Received	1243991.00	II	Add : Grant Received	1901926.00
Total Grant	1243991.00	II	Total Grant	1908156.00
Less : Expenditure DTY	793403.92	II	Less : Expenditure DTY	1990832.68
FC -B_Amrita Drishti - SS (FC)	381885.80	II	LC -E_Childline 1097 - CIF	561839.00
Balance B/f.	97884.20	II	Balance B/f.	827884.00
Add : Grant Received	4675446.00	II	Add : Expenditure DTY	1360387.70
Total Grant	4773330.20	II	Total Grant	2188271.70
Less : Expenditure DTY	5155216.00	II	Less : Aarambh Contributi	23472.70
FC -B_TMF (Incentive)	9565.00	II	Less : Grant Received	1602960.00
Balance B/f.	0.00	II	LC -E_Fixed Assets FY 2022_23	2042078.00
Add : Grant Received	170000.00	II	Balance B/f.	287168.00
Total Grant	170000.00	II	Add : Expenditure DTY	1797500.00
Less : Expenditure DTY	160435.00	II	Total Grant	2084668.00
FC -C_Parivartan - KNH (FC)	0.00	II	Less : Grant Received	42590.00
Balance B/f.	1198744.36	II	Uday Social Development Society	283260.00
Add : Grant Received	0.00	II		
Total Grant	1198744.36	II		
Less : Expenditure DTY	1198744.36	II		
FC -B_IE & SI_Raisen (SS)	848688.24	II		
Balance B/f.	0.00	II		
Add : Grant Received	3735233.00	II		
Total Grant	3735233.00	II		
Less : Expenditure DTY	2886544.76	II		
FC -B_Tracers Prog.(SS)	274.00	II		
Balance B/f.	0.00	II		
Add : Grant Received	337500.00	II		
Total Grant	337500.00	II		
Less : Expenditure DTY	337226.00	II		
LC -C_Community Contribution Fund	269660.42	II		
Balance B/f.	189168.42	II		
Add : Grant Received	368945.00	II		
Total Grant	558113.42	II		
Less : Expenditure DTY	288453.00	II		
LC -B_Children Home - MFI(LC)	0.00	II		
Balance B/f.	20987.72	II		
Add : Aarambh Contri.	8082.28	II		
Total Grant	29070.00	II		
Less : Expenditure DTY	29070.00	II		

AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

52-C, Mohini Parisar Indrapuri "BHEL" Bhopal

Details Balance Sheet Schedule 31st March-2023

Liabilities		II	Assets	
LC -D_Safe City Bhopal - Unicef	514060.08	II		
Balance B/f.	165159.33	II		
Add : Grant Received	7087629.00	II		
Less : Expenditure DTY	6738728.25	II		
		II		
LC -D_Archana Sahay A/c.	195500.00	II		
Balance B/f.	125500.00	II		
Add : Expenditure DTY	295000.00	II		
Less : Expenditure DTY	225000.00	II		
		II		
Total Liabilities Amount	4615168.62	II	Total Assets Amount	4914801.68

For : Aarambh Education & Community Development Society

For : R. M. Bellani & Co.

(Chartered Accountants)

Firm Reg. No. 06771C

(Anup Kishore Sahay)
General Secretary



Place : Bhopal
Date : 18.08.2023



CA. Amit Singhi
Partner
Mem. No. 079384

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