

INDEPENDENT AUDITOR'S REPORT

To,

The members of the **Samruddha Foundation for the Disabled**

Report on the Audit of the Financial Statements

Opinion :

We have audited the financial statements of **Samruddha Foundation for the Disabled, Plot No 1/B, Sy No 51/3A2, 3rd Stop, Shahu Nagar, Belagavi-590010** which comprise the Balance Sheet as at March 31st 2024, the Statement of Income and Expenditure and Receipt and Payment Account for the year then ended March 31st 2024, 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 accompanying financial statements are prepared in all material respects in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirement that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charges with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the recognized accounting policies and principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the 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 entity's 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 skepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the 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 Institute's 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 Institute to cease to continue as a going concern.

We communicate with the management 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.

Place: Belagavi
Date: 09.07.2024



For M/s. Prathmesh Anvekar & Co,
Chartered Accountants

(Signature)

Prathmesh .S. Anvekar
Proprietor

Mem No:246791

UDIN No: 24246791BKCNAAK5943



Shivanagauda .O. Patil

PRESIDENT

(Signature)

Prashant .D. Potdar

SECRETARY

(Signature)

Samruddha Foundation for the Disabled

Plot No 1/B, Sy No 51/3A2, 3rd Stop
Shahu Nagar, Belagavi-590010

Receipts and Payments

1-Apr-2023 to 31-Mar-2024

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| Receipts | 1-Apr-2023 to 31-Mar-2024 | Payments | 1-Apr-2023 to 31-Mar-2024 |
|----------------------|---------------------------|--------------------------|---------------------------|
| Opening Balance | 84,750.00 | Loans (Liability) | 1,80,000.00 |
| Cash-in-Hand | 84,750.00 | Prashant | 90,000.00 |
| Loans (Liability) | 1,50,000.00 | Shivangouda | 90,000.00 |
| Prashant | 80,000.00 | Fixed Assets | 1,45,700.00 |
| Shivangouda | 70,000.00 | Ceiling Fan | 4,500.00 |
| Indirect Incomes | 12,86,250.00 | Chairs/Tables | 12,000.00 |
| Donation | 11,31,310.00 | Computers | 32,000.00 |
| Orchestra Receipt | 86,440.00 | Kitchen Accessories | 23,200.00 |
| Teachers Day Receipt | 68,500.00 | Musical Instrument | 10,000.00 |
| | | Scooty | 64,000.00 |
| | | Current Assots | 34,000.00 |
| | | Deposits (Asset) | 34,000.00 |
| | | Indirect Expenses | 11,45,193.88 |
| | | Bank Charges | 1,365.88 |
| | | Cleaning & Maintainance | 8,620.00 |
| | | Electricity Charges | 19,877.00 |
| | | Gas Purchase | 4,600.00 |
| | | Grocery & Vegetable | 82,124.00 |
| | | Hostel Expenses | 2,15,500.00 |
| | | House Keep Expenses | 72,800.00 |
| | | Misc Expenses | 27,219.00 |
| | | Printing & Stationery | 32,830.00 |
| | | Rent | 60,000.00 |
| | | Salary | 4,72,000.00 |
| | | Teaches Day Expenses | 93,200.00 |
| | | Telephone Expenses | 12,280.00 |
| | | Travelling Expenses | 26,770.00 |
| | | Water Bill | 16,008.00 |
| | | Closing Balance | 16,106.12 |
| | | Bank Accounts | 5,250.12 |
| | | Canara Bank-120023710167 | 5,250.12 |
| | | Cash-in-Hand | 10,856.00 |
| Total | 15,21,000.00 | Total | 15,21,000.00 |

Date: 09.07.2024

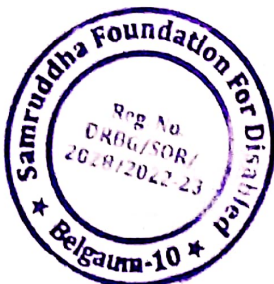
Place: Belagavi



M/s. PRATHMESH ANVEKAR & CO.
CHARTERED ACCOUNTANTS

Prathmesh

PRATHMESH S. ANVEKAR
PROPRIETOR
MEM No.:346791



PRESIDENT
Shivangouda .O. Patil

Sup

SECRETARY
Prashant .D. Potdar

Pelp

Samruddha Foundation for the Disabled
Plot No 1/B, Sy No 51/3A2, 3rd Stop
Shahu Nagar, Belagavi-590010

Income and Expenditure Account
1-Apr-2023 to 31-Mar-2024

| Particulars | 1-Apr-2023 to 31-Mar-2024 | Particulars | 1-Apr-2023 to 31-Mar-2024 |
|--------------------------|---------------------------|-------------------------|---------------------------|
| Indirect Expenses | 11,45,193.88 | Indirect Incomes | 12,86,250.00 |
| Bank Charges | 1,365.88 | Donation | 11,31,310.00 |
| Cleaning & Maintenance | 8,620.00 | Orchestra Receipt | 86,440.00 |
| Electricity Charges | 19,877.00 | Teachers Day Receipt | 68,500.00 |
| Gas Purchase | 4,600.00 | | |
| Grocery & Vegetable | 82,124.00 | | |
| Hostel Expenses | 2,15,500.00 | | |
| House Keep Expenses | 72,800.00 | | |
| Misc Expenses | 27,219.00 | | |
| Printing & Stationery | 32,830.00 | | |
| Rent | 60,000.00 | | |
| Salary | 4,72,000.00 | | |
| Teaches Day Expenses | 93,200.00 | | |
| Telephone Expenses | 12,280.00 | | |
| Travelling Expenses | 26,770.00 | | |
| Water Bill | 16,008.00 | | |
| Nett Profit | 1,41,056.12 | | |
| Total | 12,86,250.00 | Total | 12,86,250.00 |

Date: 09.07.2024

Place: Belagavi



M/s. PRATHMESH ANVEKAR & CO.
CHARTERED ACCOUNTANTS

Prathmesh S. Anvekar

PRATHMESH S. ANVEKAR
PROPRIETOR
MEM No.:246791



PRESIDENT

Shivangauda .O. Potil

SUTP

SECRETARY

Prashant .D. Potdar

PLP

Samruddha Foundation for the Disabled

Plot No 1/B, Sy No 51/3A2, 3rd Stop
Shahu Nagar, Belagavi-590010

Balance Sheet

1-Apr-2023 to 31-Mar-2024

| Liabilities | as at 31-Mar-2024 | Assets | as at 31-Mar-2024 |
|---------------------|--------------------|---------------------|--------------------|
| Capital Account | | Fixed Assets | 1,45,700.00 |
| Loans (Liability) | 70,000.00 | Ceiling Fan | 4,500.00 |
| Prashant | 40,000.00 | Chairs/Tables | 12,000.00 |
| Shivangouda | 30,000.00 | Computers | 32,000.00 |
| Current Liabilities | | Kitchen Accessories | 23,200.00 |
| Profit & Loss A/c | 1,25,806.12 | Musical Instrument | 10,000.00 |
| Opening Balance | (-)15,250.00 | Scooty | 64,000.00 |
| Current Period | 1,41,056.12 | Current Assets | 50,106.12 |
| | | Closing Stock | |
| | | Deposits (Asset) | 34,000.00 |
| | | Cash-in-Hand | 10,856.00 |
| | | Bank Accounts | 5,250.12 |
| Total | 1,95,806.12 | Total | 1,95,806.12 |

Date: 09.07.2024

Place: Belagavi



M/s. PRATHMESH ANVEKAR & CO.
CHARTERED ACCOUNTANTS

Prathmesh S. Anvekar

PRATHMESH S. ANVEKAR
PROPRIETOR
MEM No.:246791



PRESIDENT
Shivangouda .o. Patil

SWP

SECRETARY
Prashant .D. Potdar

Prashant