# AUDIT REPORT & FINANCIAL STATEMENTS

OF

# ANUBHUTI SHREE FOUNDATION

## (Reg No.- 6306)

BHILAI.

FOR THE YEAR ENDED ON 31ST MARCH 2022

AUDITED BY:

TAB & ASSOCIATES

CHARTERED ACCOUNTANTS

217-219, Alankar Complex, Camp 2,

G.E.Road, Power House, Bhilai (C.G.)

**T A B and Associates**
Chartered Accountants

217-219, Camp 2, G.E. Road,, Power House, Bhilai CHATTISHGARH 490001
Ph. 9993013605

# FORM NO. 10B

*[See Rule 17B]*

## Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **M/S ANUBHUTI SHREE FOUNDATION AAFAA2435B** as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

**Nil** Except Reported in Notes to accounts

In our opinion and to the best of our information, and according to information given to us 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 trust as at 31/03/2022

ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

**For T A B and Associates**
**Chartered Accountants**

TAB & ASSOCIATES CHARTERED ACCOUNTANTS FRN-019219C BHILAI

**(Roshan V Koshy)**
**Partner**
**Membership No: 424803**
**Registration No: 019219C**

**Place :Bhilai**
**Date : 25/09/2022**
**UDIN : 22424803AXCQRM2987**

# ANNEXURE

## STATEMENT OF PARTICULARS

*I Application of income for charitable or religious purposes.*

| | | |
|---|---|---|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | **2,38,714.00** |
| 2. | Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | **No** |
| 3. | Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes. | **0** |
| 4. | Amount of income eligible for exemption under section 11(1)(c) [Give details] | **No** |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | **0** |
| 6. | Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | **NA** |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. | **NA** |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :- | |
| a. | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | **No** |
| b. | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or | **No** |

TAB & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-019219C BHILAI

| | | |
|---|---|---|
| c. | has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | **No** |

## II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

| | | |
|---|---|---|
| 1. | Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ?<br>If so, give details of the amount, rate of interest charged and the nature of security, if any. | **NO** |
| 2. | Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year?<br>If so, give details of the property and the amount of rent or compensation charged, if any. | **NO** |
| 3. | Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?<br>If so, give details. | **NO** |
| 4. | Whether the services of the trust were made available to any such person during the previous year?<br>If so, give details thereof together with remuneration or compensation received, if any. | **NO** |
| 5. | Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person?<br>If so, give details thereof together with the consideration paid. | **NO** |
| 6. | Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person?<br>If so, the details thereof together with the consideration received. | **NO** |
| 7. | Whether any income or property of the trust was diverted during the previous year in favour of any such person?<br>If so, give details thereof together with the amount of income or value of property so diverted. | **NO** |

TAB & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-019219C BHILAI

| | | |
|---|---|---|
| 8. | Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner?<br>If so, give details. | NO |

# III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

| Sl.No | Name and address of the concern | Where the concern is a company No. and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No |
|---|---|---|---|---|---|
| | **Not Applicable** | | | | |

**For T A B and Associates**
**Chartered Accountants**

TAB & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-019219C BHILAI

**(Roshan V Koshy)**
**Partner**
**Membership No: 424803**
**Registration No: 019219C**

**Place :Bhilai**
**Date : 25/09/2022**
**UDIN : 22424803AXCQRM2987**

# ANUBHUTI SHREE FOUNDATION
## (Reg. No.-6306)
## BHILAI
## RECEIPTS & PAYMENTS ACCOUNT
## FOR THE PERIOD FROM 01.04.2020 To 31.03.2022

| RECEIPTS | | AMOUNT | PAYMENTS | AMOUNT |
|---|---|---|---|---|
| **To Opening Balance** | | | Bank Charges | 826.00 |
| Cash at Bank | 94,362.42 | 99,423.42 | Dental Camp Expenses | 6,000.00 |
| Cash In Hand | 5,061.00 | | Labour Charges | 7,000.00 |
| | | | Legal Fee to ROS | 4,000.00 |
| | | | Literacy Programme Exp | 4,209.00 |
| **To Receipts** | | | Medical Camp Expenses | 15,753.00 |
| Membership Fee | | 30,600.00 | Meeting Expenses | 1,740.00 |
| Donations | | 1,54,330.00 | Miscellaneous Expenses | 3,040.00 |
| Sale of Pads | | 8,820.00 | Office Expenses | 4,455.00 |
| Sale of Misc. | | 30,339.00 | Office Rent | 71,640.00 |
| Interest Recd | | 424.00 | Printing & Stationery | 4,340.00 |
| Rounding Off | | 0.25 | Professional Fee | 5,310.00 |
| | | | Programme Expenses - Diwali Celebration | 18,700.00 |
| | | | Programme Expenses - New Year Day | 1,200.00 |
| | | | Programme Expenses - Republic Day | 1,841.00 |
| | | | Raw Material Exp - Misc | 39,469.00 |
| | | | Raw Material Exp - Pads | 36,696.00 |
| | | | Repair & Maintenance | 1,050.00 |
| | | | Stitching Expenses | 3,495.00 |
| | | | Travelling & Conveyance | 4,950.00 |
| | | | Website Maintenance Expenses | 3,000.00 |
| | | | **By Closing Balance** | |
| | | | Cash at Bank | 40,373.67 |
| | | | Cash at Bank | 25,424.00 |
| | | | Cash in Hand | 19,425.00 |
| **TOTAL** | | **3,23,936.67** | **TOTAL** | **3,23,936.67** |

(Compared with the books of Accounts produced before us and found in agreement there with)

**For, ANUBHUTI SHREE FOUNDATION, BHILAI**

**As per Report of even date attached.**
**For, TAB & Associates**
**(Chartered Accountants)**

TAB & ASSOCIATES CHARTERED ACCOUNTANTS FRN-019219C BHILAI

**President** **Secretary** **Treasurer**

SECRETARY
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

TREASURER
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

(CA. Roshan V. K.)
**Partner**
Memb. No.: 424803

DATE : 25.09.2022
PLACE: BHILAI

PRESIDENT
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

# ANUBHUTI SHREE FOUNDATION
## (Reg. No.-6306)
## BHILAI
## INCOME & EXPENDITURE ACCOUNT
## FOR THE PERIOD FROM 01.04.2020 To 31.03.2022

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|---|---|---|
| Bank Charges | 826.00 | Membership Fee | 30,600.00 |
| Dental Camp Expenses | 6,000.00 | Donations | 1,54,330.00 |
| Labour Charges | 7,000.00 | Sale of Pads | 8,820.00 |
| Legal Fee to ROS | 4,000.00 | Sale of Misc. | 30,339.00 |
| Literacy Programme Exp | 4,209.00 | Interest Recd | 424.00 |
| Medical Camp Expenses | 15,753.00 | | |
| Meeting Expenses | 1,740.00 | Excess of Expendiure over Income | 15,053.00 |
| Miscellaneous Expenses | 3,040.00 | | |
| Office Expenses | 4,455.00 | | |
| Office Rent | 71,640.00 | | |
| Printing & Stationery | 4,340.00 | | |
| Professional Fee | 5,310.00 | | |
| Programme Expenses - Diwali Celebration | 18,700.00 | | |
| Programme Expenses - New Year Day | 1,200.00 | | |
| Programme Expenses - Republic Day | 1,841.00 | | |
| Raw Material Exp - Misc | 39,469.00 | | |
| Raw Material Exp - Pads | 36,696.00 | | |
| Repair & Maintenance | 1,050.00 | | |
| Stitching Expenses | 3,495.00 | | |
| Travelling & Conveyance | 4,950.00 | | |
| Website Maintenance Expenses | 3,000.00 | | |
| Depreciation | 852.00 | | |
| **TOTAL** | **2,39,566.00** | **TOTAL** | **2,39,566.00** |

(Compared with the books of Accounts produced before us and found in agreement there with)

**For, ANUBHUTI SHREE FOUNDATION, BHILAI**

**As per Report of even date attached.**
**For, TAB & Associates**
**(Chartered Accountants)**

TAB & ASSOCIATES CHARTERED ACCOUNTANTS FRN-019219C BHILAI

**President** | **Secretary** | **Treasurer**

SECRETARY
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

TREASURER
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

(CA. Roshan V. K.)
**Partner**
Memb. No.: 424803

DATE : 25.09.2022
PLACE: BHILAI

PRESIDENT
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

# ANUBHUTI SHREE FOUNDATION
## (Reg. No.-6306)
## BHILAI
## BALANCE SHEET
## as on 31st March 2022

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---|---|---|---|---|
| CAPITAL A/C | | | FIXED ASSETS | | |
| Corpus fund Op. bal. | 1,48,502.67 | 1,33,449.67 | As per FA Schedule | 7,661.00 | 7,661.00 |
| Excess of Income over Expenditure | -15,053.00 | | | | |
| | | | LOANS & ADVANCES | | |
| | | | Deposit with SAIL BSP | | 45,876.00 |
| CURRENT LIAB & PROVISIONS | | | CURRENT ASSETS | | |
| Professional fee | | 5,310.00 | Cash at Bank | 40,373.67 | |
| | | | Cash at Bank | 25,424.00 | |
| | | | Cash in Hand | 19,425.00 | 85,222.67 |
| **TOTAL** | | **1,38,759.67** | **TOTAL** | | **1,38,759.67** |

(Compared with the books of Accounts produced before us and found in agreement there with)

**For, ANUBHUTI SHREE FOUNDATION, BHILAI**

**As per Report of even date attached.**
**For, TAB & Associates**
**(Chartered Accountants)**

TAB & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-019219C BHILAI

**President** **Secretary** **Treasurer**

SECRETARY
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

TREASURER
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

(CA. Roshan V. K.)
**Partner**
Memb. No.: 424803

DATE : 25.09.2022
PLACE: BHILAI

PRESIDENT
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

# ANUBHUTI SHREE FOUNDATION
## (Reg. No.-6306)
## BHILAI
## FIXED ASSETS SCHEDULE FOR THE YEAR ENDED ON 31.03.2022

| PARTICULARS | Op. Balance | Addition during 1st Six months | Addition during 2nd Six months | Total | Rate of Depreciation | Depreciation | Closing Balance |
|---|---|---|---|---|---|---|---|
| Furnitures & Equipment | 1,246.00 | 0.00 | 0.00 | 1,246.00 | 10.00% | 125.00 | 1,121.00 |
| Asset - Mike System | 7,267.00 | 0.00 | 0.00 | 7,267.00 | 10.00% | 727.00 | 6,540.00 |
| | 0.00 | | | 0.00 | | 0.00 | 0.00 |
| **TOTAL** | **8,513.00** | **0.00** | **0.00** | **8,513.00** | | **852.00** | **7,661.00** |

TAB & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN-019219C BHILAI

# ANUBHUTI SHREE FOUNDATION
## REGN.NO. 6306

NOTES OF ACCOUNT

1) ACCOUNTING POLICY :-

a) The society is following Accrual System Of Accounting.

b) There are no material changes in accounting policies comparison to previous year.

2) CONTINGENT LAIBILITY :-

a) As informed by the society management there is no contingent laibility as on the date of Balance Sheet.

3) EVENT OCCURING AFTER BALANCE SHEET DATE :-

a) No significant item has come to the notice of society as informed to us.

4) GENERAL:-

a) Cash balance has not been physically verified by us.
b) In cash where payee receipts, acknowledgment, supporting and evidence are not available. The amount has been assumed to be spent for the purposes of the society.

For, ANUBHUTI SHREE FOUNDATION, BHILAI

President    Secretary    Treasurer

SECRETARY
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

TREASURER
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

DATE : 25.09.2022
PLACE: BHILAI

PRESIDENT
Anubhuti Shree Foundation
Regd.No.CG-6306 Dtd.24.11.2016

As per our Report of even date attached
For, T A B & Associates
Chartered Accountants
(Firm Reg.No. : 019219C)

TAB & ASSOCIATES
FRN-019219C
BHILAI
CHARTERED ACCOUNTANTS

CA. Roshan V.K.
Partner
M.No. 424803