CMS ASSOCIATES
CHARTERED ACCOUNTANTS

C 19/15-E-A-37,,FATMAN ROAD,BADSHAH BAGH COLONY,,VARANASI UTTAR PRADESH 221002
Ph. 9415269861,542-4050295
e-mail : cmsassociates@gmail.com

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

We have examined the balance sheet of **ASMITA** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

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 on **31-MAR-2023** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For CMS ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0009957C)

CMS ASSOCIATES Chartered Accountants

(CHHEDI PRASAD)

Membership No: 079157

Place :Varanasi
Date : 31-Oct-2023
UDIN : 23079157BGWGSG6621

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee 01	AACTA3608E
	2.	Name of the auditee	ASMITA
	3.	Assessment Year	2023-24
	4.	Previous Year	1-APR-2022 to 31-MAR-2023
	5.	Registered Address of the auditee	B. 5/197,SHIVALAGHAT,VARANASI,UTTAR PRADESH,221001
	6.	Other addresses, if applicable	No
Legal	7.	Type of the auditee	Trust
	8.	Whether the auditee is established under an instrument?	Yes

Management

9. 9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique identification Number	Id Code	PAN Or Aachar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SALESH A.M.	Trustee			BHFPM7946E	PAN	Yes	No		ANJALI, MIRAPUR BASAHI, CHRIST NAGAR, CHANDMARI, LALPUR,VARANASI,Uttar Pradesh,221003 INDIA
BHANDHARI TEKLA JOHNI	Trustee			BNNPJ4610C	PAN	Yes	No		D 8/15, BHRAMHPURI D06 RANI BHAWANI, Varanasi,VARANASI,Uttar Pradesh,221001 INDIA
ASHA SINGH	Trustee			HMMPS4020M	PAN	Yes	No		N 1/10, NAGWA LANKA,VARANASI,Uttar Pradesh,221005 INDIA
MAJU MADHEW	Trustee			DWVPM0210C	PAN	Yes	No		VISHWAJYOTI GURUKUL, CHRIST NAGAR, DANUPUR, VARANASI, Uttar Pradesh,221005 INDIA
PUSHPA PATEL	Trustee			FBWPP1721D	PAN	Yes	No		S 10/6B, CHOWKAGHAT, MAQBOOL ALAM ROAD,,VARANASI,Uttar Pradesh,221002 INDIA
MARIADAS SHEELAM	Trustee			JSEPS0564Q	PAN	Yes	No		MURDAHA, VARANASI, Uttar Pradesh,221202 INDIA

9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)

CMS ASSOC... Chartered Accountants

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Commencement of activities			
10	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
	(ii)	If yes in 10 (i), date of commencement of activities	
	(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
	(iv)	If yes in 10(iii) above, the date of application for registration or approval.	

Details of Place where books of accounts are				
11.	(i)		Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?	Yes
	(ii)		If yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
	(iii)		If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
		(a)	Address of such place where the books are maintained	
		(b)	Date of decision by management to keep account at such place dd/mm/yyyy	
		(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	

Voluntary contributions		
12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >	No
13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD	3183611
15.	Total voluntary contributions received by the auditee during the previous year [13+14]	3183611
16.	Total foreign contribution out of the total voluntary contributions stated in 15	0
17.	Voluntary Contribution forming part of corpus (which are included in 15)	0
18.	Anonymous donations taxable @30% under section 115BBC	0
19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	3183611
21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	0
22.	Income required to be applied in India by the auditee during the previous year [20+21]	3183611

Application of income			
23.		Application of Income (excluding application not eligible and reported under serial number 27)	
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	3030179
	(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	0
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
	(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]	3030179
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	0
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.	0
		Amount to be disallowed from application	
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
	(A)	No	0
	(B)	No	0
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	0
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	0
	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
	(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0
	(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
	(xiv)	Applied for any purpose beyond the objects of the auditee	0
	(xv)	Any other disallowance	0
	(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))]	3030179
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	0
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub section (2) of section 11	0

CMS ASSOCIATES Chartered Accountants

	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	153431
24.		Taxable Income 22-[23(xvi) to 23(xix)]	1
25.		Income taxable under section 115BBI	0
26.		Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	0
27.		Application of income out of the following sources during the previous year	
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0
	(C)	Income of earlier previous years up to 15% accumulated or set apart	0
	(D)	Corpus	0
	(E)	Borrowed fund	0
	(F)	Any other	0

Application of income out of different sources

28. Details of specified person** as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	SALESH A.M.	BHFPM7946E			ANJALI, MIRAPUR BASAHI, CHRIST NAGAR, CHANDMARI, LALPUR,VARANASI,Uttar Pradesh,221003 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	BHANDHARI TEKLA JOHNI	BNNPJ4610C			D 8/15, BHRAMHPURI D06 RANI BHAWANI,Varanasi,VARANASI,Uttar Pradesh,221001 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	ASHA SINGH	HMMPS4020M			N 1/10, NAGWA LANKA,VARANASI,Uttar Pradesh,221005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MAJU MADHEW	DWVPM0210C			VISHWAJYOTI GURUKUL, CHRIST NAGAR, DANUPUR,VARANASI,Uttar Pradesh,221005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	PUSHPA PATEL	FBWPP1721D			S 10/6B, CHOWKAGHAT, MAQBOOL ALAM ROAD,,VARANASI,Uttar Pradesh,221002 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MARIADAS SHEELAM	JSEPS0564Q			MURDAHA,VARANASI,Uttar Pradesh,221202 INDIA

Person referred to in 13(3)

29.		Details of income/property referred to in section 13 (2)		
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
30.		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		
		Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	

CMS ASSOCIATES Chartered Accountants

	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		No	
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?			No

CMS ASSOCIATES • Chartered Accountants

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony,
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

To
The Members
ASMITA
D.64/137, Vidyapith Road, Sigra,
Varanasi, India. Pin.221002

Independent Auditors' Report

Report on Financial Statements

We have audited the accompanying financial statements of **ASMITA**, Varanasi, which comprise the consolidated Receipts & Payments, Income & Expenditure Account and organizational Balance Sheet as at 31st March 2023.

Management's Responsibility for the Financial Statements

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles and standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express our opinion on these financial statements based on our audit. We conducted our audit and this report is made solely to you, as a body, in accordance with the generally accepted auditing standards, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurances as to whether the financial statements are free from material misstatement.

Our audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the organizational preparation and true and fair presentation of the financial statements in order to design Procedures that are appropriate in the circumstances. our audit also includes evaluating the appropriateness of accounting policies and internal control made by the management, as well as evaluating the overall presentation of the financial statements.

Opinion

We believe that the evidences we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion Proper books of accounts have been kept by the society as far as appears from our examination of the books of accounts. The financial statements dealt by this report are in agreement with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair

CMS ASSOCIATES
Chartered Accountants

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony,
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

a. In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2023; and

b. In the case of Income & Expenditure Account, of the deficit for the Year ended on that date.

For CMS ASSOCIATES
Chartered Accountants

CMS ASSOCIATES Chartered Accountants

(CHHEDI PRASAD)
Partner
Mem.No.079157
Place : Varanasi
Date : 14-09-2023

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony,
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

ASMITA
(Association for the Socially Marginalized's Integrated Therapeutic Action)
D 64/137, Vidyapith Road, Sigra, Varanasi, India. Pin.221002
CONSOLIDATED BALANCE SHEET
As at 31st March 2023

LIABILITIES	SCH	AMOUNT(INR)
CAPITAL FUND:		
Opening Balance		31,95,543.09
Add: Excess of Income over expenditure		1,53,431.35
		33,48,974.44
Less: Depreciation of earlier Years		4,68,026.23
		28,80,948.21
Capital Fund - Child line Project		60,726.42
CURRENT LIABILITIES		
Audit Fees Payable		11,800.00
TOTAL		**29,53,474.63**

ASSETTS	SCH	AMOUNT(INR)
FIXED ASSETS :		
At cost less Depreciation as per Schedule	13	6,96,359.84
CURRENT ASSETS:		
Grant Receivable		7,47,588.00
Advance to Abhishek Kumar Gond		50,000.00
CASH & BANK BALANCE		
Cash in Hand		28,556.56
Fixed Deposit		10,00,000.00
Indian Overseas Bank SB A/c.100201000016490		4,23,265.36
Union Bank of India SB A/c.304002011087913		7,704.87
TOTAL		**29,53,474.63**

FOR CMS ASSOCIATES
CHARTERED ACCOUNTANTS

CMS ASSOCIATES Chartered Accountants

CHHEDI PRASAD
PARTNER
M. No. 079157

PLACE: VARANASI
DATE: 14-09-2023

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

ASMITA

(Association for the Socially Marginalized's Integrated Therapeutic Action)
D 64/137, Vidyapith Road, Sigra, Varanasi, India. Pin.221002

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
As at 31st March 2023

INCOME		AMOUNT (INR)	
Donation & Subscription		15,70,695.60	
Bank Interest		16,423.00	
FDR Interest		39,783.00	
PF ESI Contribution Childline Project		99,392.00	
Grant for Child Line Project		14,57,317.00	31,83,610.60
TOTAL			**31,83,610.60**

EXPENDITURE		AMOUNT(INR)	
Educational Programme	01	4,66,310.00	
Health Programme	02	3,09,429.25	
Skill Development Programme	03	1,35,646.00	
Days of Importance/Celebrations	04	27,337.00	
Other Welfare Program Expenses	05	1,83,008.00	11,21,730.25
Audit Fees			5,900.00
Staff Welfare Expenses	06		2,56,633.00
Administrative/Management Expenses	07		1,35,856.65
Depreciation	13		51,116.35
Child Line Porject Expenses			14,58,943.00
Excess of income over Expenditure transferred to Capital Fund			1,53,431.35
TOTAL			**31,83,610.60**

FOR CMS ASSOCIATES
CHARTERED ACCOUNTANTS

CMS ASSOCIATES Chartered Accountants

CHHEDI PRASAD
PARTNER
M. No. 079157

PLACE: VARANASI
DATE: 14-09-2023

'ASMITA"
B. 5/197 SHIVALA GHA'
VARANASI - 221001
U. P. India

CMS ASSOCIATES
CHARTERED ACCOUNTANTS

A-37, Badshah Bagh Colony,
Fatman Road, Varanasi- 221 002
Phone -0542-4050295
cmsassociates@gmail.com

ASMITA

(Association for the Socially Marginalized's Integrated Therapeutic Action)
D 64/137, Vidyapith Road, Sigra, Varanasi, India. Pin.221002

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT

As at 31st March 2023

RECEIPTS	SCH	AMOUNT(INR)	
Opening Balances :			
Cash in Hand		48,850.96	
Indian Overseas Bank SB A/c.10020100016490		1,29,644.86	
Union Bank of India SB A/c		5,578.27	1,84,074.09
General Contributions/ Donations Receipts			
Donation & Subscription		15,70,695.60	
Bank Interest		16,423.00	
FDR Interest		39,783.00	
PF ESI Contribution Childline Project		99,392.00	
Receipt from Maju Mathew		10,000.00	
Receipt from Azad Kumar Gautam		45,000.00	
Grant for Child Line Project		17,76,760.00	
Advance for Expenses		2,73,170.00	38,31,223.60
TOTAL			**40,15,297.69**

PAYMENTS		AMOUNT(INR)	
Program Related expenses			
Educational Programme	01	4,66,310.00	
Health Programme	02	3,09,429.25	
Skill Development Programme	03	1,35,646.00	
Days of Importance/Celebrations	04	27,337.00	
Other Welfare Program Expenses	05	1,83,008.00	
Child Line Project Expenses	06	14,58,943.00	25,80,673.25
Staff Welfare Expenses	07		2,56,633.00
Administrative/Management Expenses	08		1,35,856.65
Other Advances and Loan Payments	09		3,68,170.00
Capital Expenditures	10		2,02,238.00
Expenses Payable	11		12,200.00
Closing Balances:			
Cash in Hand		28,556.56	
Indian Overseas Bank SB A/c.100201000016490		4,23,265.36	
Union Bank of India SB A/c.304002011087913		7,704.87	4,59,526.79
TOTAL			**40,15,297.69**

FOR CMS ASSOCIATES
CHARTERED ACCOUNTANTS

CMS ASSOCIATES Chartered Accountants

CHHEDI PRASAD
PARTNER
M. No. 079157

PLACE: VARANASI
DATE: 14-09-2023

'ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

ASMITA

(Association for the Socially Marginalized's Integrated Therapeutic Action)
D 64/137, Vidyapith Road, Sigra, Varanasi, India. Pin.221002

CONSOLIDATED ACCOUNT

SCHEDULED TO & FRAMING PART OF RECEIPTS & PAYMENTS ACCOUNTS AS ON 31ST MARCH 2023

PROGRAM RELATED EXPENSES		
Schedule 01: Educational Programme Expenses		
Honorarium to Non-Formal Teachers	1,89,000.00	
Capacity Building Programs	3,203.00	
Educational Awareness Program	30,820.00	
Teaching Learning Materials for Children	1,43,060.00	
School Fees, Hostel Fees & Tuition Fees	39,930.00	
Uniforms and Clothings	8,491.00	
Extra Curricular Activities	14,228.00	
Nutritionals and Refreshments for Children	13,400.00	
Support for Higher Education	14,658.00	
Monitoring and Evaluation	9,520.00	4,66,310.00
Schedule 02: Health Programme Expenses		
Honorarium to Health Facilitators	83,000.00	
Medical Camps	22,955.00	
Medicines & Medical expenses	32,731.25	
Nutritional Supplements for children in the slums	1,28,365.00	
Health Awareness Programs	7,970.00	
Capacity Building Programs	12,800.00	
Distribution of Sanitary Pads	13,200.00	
Monitoring and Evaluation	8,408.00	3,09,429.25
Schedule 03 :Skill Development Program Expenses		
Honorarium to Tailoring Teachers	1,27,000.00	
Tailoring Training Expense	2,500.00	
Training on Beautician	6,146.00	1,35,646.00
Schedule 04: Days of Importance and Celebrations		
Childrens Day Celebration	5,150.00	
Holi Milan Samaroh	3,730.00	
Independence Day Celebration	1,305.00	
Republic Day Celebration	680.00	
Republic Day Celebration	16,472.00	27,337.00
Schedule 05: Other Welfare Program Expenses		
Widows Mite Exp.	68,008.00	
Warm Cloth Distribution	1,05,000.00	
Donations/Help to Poor	10,000.00	1,83,008.00
Schedule 06 : Child Line Project Expenses		
Salary to Coordinator	1,68,000.00	
Salary to Team Members	5,76,000.00	
Salary to Part-time Counsellor	96,000.00	
Honorarium to Volunteer	72,000.00	
Medicines/Medications	19,172.00	
Nutritional supplements	58,445.00	
Shelter expenses	91,215.00	
Restoration expenses	47,240.00	
Travel expenses	1,45,725.00	
Rent/Office Maintenance	34,260.00	
Communication/Telephone/Mobile	24,292.00	
Computer Maintenance	4,053.00	
Stationery	8,798.00	
Hon. Accountant	30,000.00	
Awareness Materials	17,200.00	
Postage	1,560.00	
Local Conveyance	14,650.00	
Staff Welfare Expenses	5,000.00	
Miscellaneous	2,527.00	
Training & Orientation	36,906.00	
Auditors fees	5,900.00	14,58,943.00

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U.P. India

CMS ASSOCIATES Chartered Accountants

Schedule 07: Staff Welfare Expenses		
EPF	1,87,882.00	
ESI	51,680.00	
Gifts and Presentation	12,091.00	
Exposure/Picnic/Study Tour	4,980.00	2,56,633.00
Schedule 08 : Administrative Expenses		
Printing & Stationery	10,478.00	
Legal Expenses	20,650.00	
Computer & Internet Exps	6,248.00	
Postage, Telephone & Communication	8,900.40	
Electricity Charges	23,603.00	
Vehicle Repair & Maintenance	41,112.75	
General Repair & Maintenance	3,591.00	
Bank Charges	523.50	
Honorarium to Accountant	5,000.00	
Website Design & Maintenance	15,750.00	1,35,856.65
Schedule 09: Other Advances and Loan Payments		
Advance for Expenses	2,73,170.00	
Payment/Advances to Abhishek Kumar Gond	50,000.00	
Payment/Advances to Azad Kumar Gautam	45,000.00	3,68,170.00
Schedule 10: Capital Expenditures		
Furniture & Fixture	5,100.00	
Cooler	13,700.00	
Vaccum Cleaner	2,799.00	
Motor Cycle	1,80,639.00	2,02,238.00
Schedule 11: Payables		
RD Printers	7,200.00	
Accounting Charges PFMS	5,000.00	12,200.00
Schedule 12: Closing Balances		
Cash in-hand Asmita	16,588.56	
Cash in Hand Child Line Project	11,968.00	
Indian Overseas Bank SB A/c.100201000016490	4,23,265.36	
Union Bank of India SB A/c	7,704.87	4,59,526.79
TOTAL PAYMENTS		**40,15,297.69**

FOR CMS ASSOCIATES
CHARTERED ACCOUNTANTS

CMS ASSOCIATES Chartered Accountants

CHHEDI PRASAD
PARTNER
M. No. 079157

PLACE: VARANASI
DATE: 14-09-2023

'ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India

ASMITA

(Association for the Socially Marginalized's Integrated Therapeutic Action)
D 64/137, Vidyapith Road, Sigra, Varanasi, India, Pin.221002

CONSOLIDATED ACCOUNT

SCHEDULE 13: SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31-03-2023

FIXED ASSESTS	RATE OF DEPRECIATION	COST AS ON 01-04-2022	ADDITION		SALE	TOTAL	DEPRECIATION PREV. YEAR	DEPRECIATION CURRENT YEAR	COST AS ON 31-03-2023
			UPTO 30-09-2022	AFTER 30-09-2022					
Renovation of Shelter Home	5%	5,19,417.00	-	-	-	5,19,417.00	1,47,143.26	18,613.69	3,53,660.05
Furniture Fixture	10%	40,000.00	2,300.00	2,800.00	-	45,100.00	30,849.28	1,285.07	12,965.65
File Cabinet	10%	9,732.00		-	-	9,732.00	4,272.68	545.93	4,913.39
Bycycles	15%	23,225.00	-	-	-	23,225.00	19,581.42	546.54	3,097.04
Camera	15%	11,000.00	-	-	-	11,000.00	8,643.30	353.51	2,003.19
CC TV Camera	15%	31,900.00	-	-	-	31,900.00	11,123.20	3,116.52	17,660.28
Cooler	15%	-	13,700.00	-	-	13,700.00	-	2,055.00	11,645.00
Invertor & Batteries	15%	26,000.00	-	-	-	26,000.00	10,647.26	2,302.91	13,049.83
LCD Projector	15%	45,000.00	-	-	-	45,000.00	30,094.00	2,235.90	12,670.10
Refrigerator	15%	15,000.00	-	-	-	15,000.00	4,611.75	1,558.24	8,830.01
Sewing Machine	15%	30,000.00	-	-	-	30,000.00	26,916.91	462.46	2,620.63
Vaccum Cleaner	15%	-	2,799.00	-	-	2,799.00	-	419.85	2,379.15
Motor Cycle	15%	1,75,283.00	-	1,80,639.00	-	3,55,922.00	1,48,150.51	17,617.80	1,90,153.69
Computer	40%	26,000.00	-	-	-	26,000.00	25,992.66	2.93	4.41
Computer - Child Line Project	40%	19,584.88	-	-	-	19,584.88	-		11,751.33
Printer & UPS - Child Line Project	15%	17,590.67	-	-	-	17,590.67	-		14,952.37
Furniture Fixture- Child Line Project	10%	37,781.14	-	-	-	37,781.14	-		34,003.72
		10,27,513.69	18,799.00	1,83,439.00	-	12,29,751.69	4,68,026.23	51,116.35	6,96,359.84

SCHEDULE 13(A): SCHEDULE OF FIXED ASSETS (CHILDLINE PROJECT) FORMING PART OF THE BALANCE SHEET AS ON 31-03-2023

FIXED ASSESTS	RATE OF DEPRECIATION	COST AS ON 01-04-2022	ADDITION		SALE	TOTAL	DEPRECIATION PREV. YEAR	DEPRECIATION CURRENT YEAR	COST AS ON 31-03-2023
			UPTO 30-09-2022	AFTER 30-09-2022					
Computer - Child Line Project	40%	19,584.88	-	-	-	19,584.88	-	7,833.55	11,751.33
Printer & UPS - Child Line Project	15%	17,590.67	-	-	-	17,590.67	-	2,638.30	14,952.37
Furniture Fixture- Child Line Project	10%	37,781.14	-	-	-	37,781.14	-	3,777.42	34,003.72
		74,956.69	-	-	-	74,956.69	-	14,249.27	60,707.42

As per our separate report on balance sheet

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U.P. India

For ASMITA
Secretary/Chief Functionary

FOR CMS ASSOCIATES
CHARTERED ACCOUNTANTS

CMS ASSOCIATES Chartered Accountants

CHHEDI PRASAD
PARTNER
M. No. 079157

PLACE: VARANASI
DATE: 14-09-2023

GENERAL EXPLANATORY NOTES

Notes/ Statement on the Objectives and Activities

ASMITA stands for Association for the Socially Marginalized's Integrated Therapeutic Action. It is a registered charitable trust in Varanasi, Uttar Pradesh. This organization caters to the needs of the underprivileged especially the women and children in the slums of Varanasi. It exists for the dignity and empowerment of the marginalized migrant laborers, widows, children engaged in hazardous situations in the slums, and children who need care and protection.

Vision

An Integrated Human Society living in freedom, equality and justice: above all leading a dignified life.

Mission

Empowering the marginalized specifically women and children of the unorganized laborers/slum dwellers to live a life with total dignity.

Descriptions on the Program/Projects

Educational Programs: The organization's educational programs focus on supporting children and youngsters living in slum areas. These programs encompass the establishment and operation of non-formal education centers within the slums, providing a nurturing and conducive learning environment. Additionally, the organization extends support for higher studies, enabling young individuals to pursue their academic and career aspirations. Furthermore, assistance is provided to school-going children from economically disadvantaged backgrounds, ensuring they have access to necessary educational resources and opportunities. These programs aim to empower and uplift the lives of children and youngsters in slum communities by offering them educational support and opportunities for personal growth and development.

Health Programs: The organization's health initiatives are primarily directed towards pregnant and lactating women residing in slum areas, with the aim of ensuring safe motherhood and promoting a healthy start for newborn babies in the slums. These programs provide essential prenatal and postnatal care, including regular check-ups, access to healthcare professionals, and education on proper nutrition and hygiene practices. Additionally, the organization focuses on addressing the issue of malnutrition among children in the slums by providing necessary nutritional supplements and interventions.

Skill Development Programs: The organization's skill development initiatives aim to empower and promote livelihood opportunities among young individuals and women residing in slum areas. These programs encompass a range of vocational training courses tailored to the specific needs and interests of the target group. Examples include tailoring and sewing courses, beautician training programs, small entrepreneurship workshops, and more. By equipping participants with valuable skills and knowledge, these programs enhance their employability and income-generating potential. The organization emphasizes financial self-reliance and economic independence by providing practical training and support in income-generating activities.

Notes on Financial Statements

Accounting Principles For The Financial Statements

Preparation of Financial Statements and Basis of Accounting

The financial statements are prepared on the basis of Financial Policies, procedures of ASMITA and in accordance with the generally accepted accounting standards in India in accordance with historical cost conventions. The society follows the cash system of accounting and the Values presented in the financial statements are in Indian rupees. The financial statements are presented in line with the formats agreed by the members of the executive board of trustee's of ASMITA.

Reporting/ Financial period

The financial statements are prepared on the basis of financial year starting from 1st April and ending on 31st March.

Expenses on organizational Objectives:

The amount spent on program activities are bifurcated under the organizational objectives like, Educational programs, Health programs, Skill Development programs and other welfare programs.

Legal /Statutory Compliances:

The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961.

Income Taxes:

The organization qualifies for tax-exemption under the section 12A of the Income Tax Act 1961 as a charitable organization.

Budgetary control:

An approved budget and the detailed budget breakdowns as per the programs enables to make necessary financial management decisions to control the expenses within the approved budget

Fixed Assets:

Fixed assets are recorded in the financial statement at the historical cost less depreciation.

Depreciation:

Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961. Previous years depreciation has been applied to the fixed assets as per the fixed asset schedule.

Contingent Liabilities:

No contingent liabilities for the year have come into the notice of the management.

Accumulation of Income (Surplus):

Income & Expenditure Account for the year ending 31st March 2023 shows surplus of revenue Rs.1,53,431.35

Bank Reconciliation Statement

Saving bank accounts have been duly reconciled at the end of the reporting period and there was no long outstanding debit/credit entry in the bank reconciliation statement.

Cash In-Hand and Cash at Bank (Balance Confirmation)

The total cash in hand as on 31st March 2023 is Rs.28,556.56. The Cash at bank as on 31st March 2023 is Rs.4,30,970.23, & FDR of Rs. 10,00,000.00.

Income from General donations

Income from general donations refers to the funds received as donations and contributions from individuals and third parties without any specific purpose designated by the donors. The organization utilizes these funds to cover various program expenses, operational expenses, administrative costs, staff salaries, infrastructure maintenance, and other essential needs necessary for the effective functioning of the organization.

Income from Bank and FDR Interest

Income from Bank and FDR Interest includes interest on savings bank account and interest on FDRs ASMITA have not invested in any shares, bonds or mutual funds which are subject to market risks.

Management and Administrative Expenditures

Management and Administrative Expenditures includes costs related to the general administrative as well as internal governance of the organizations for the smooth execution of its aims and objectives.

"ASMITA"
B. 5/197 SHIVALA GHAT
VARANASI - 221001
U. P. India