

Independent Auditor's Report

To the Trustees of Abhyuday Sansthan

Opinion

We have audited the accompanying financial statements of **Abhyuday Sansthan**, which comprise the Balance Sheet as at **March 31, 2024**, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of Abhyuday Sansthan as at **March 31, 2024** and its financial performance and cash flows for the year then ended in accordance with the applicable accounting standards and relevant legal requirements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. 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 Code of Ethics issued by the Institute of Chartered Accountants of India.

Responsibilities of Management

The trust's management is responsible for the preparation of these financial statements that give a true and fair view in accordance with the accounting standards 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.

Auditor's Responsibilities

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.



Report on Other Legal and Regulatory Requirements

As required under the Income-tax Act, 1961 and other applicable laws, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account have been kept by the trust.

Date: 29-09-2024

Place: Jhansi

UDIN: 24432322BKBKHD2347

For U N Modi & Company
Chartered Accountants

FRN. 003816C



(Utsav Modi)

Partner

MRN. 432322

FORM No. 10B
[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 subsection (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.

We have examined the balance sheet of **ABHYUDAY SANSTHAN** [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-2024** 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 serial number 14 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

- (1) The trust has received foreign contributions during the previous year, which have been duly accounted for and reported.**

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** 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-2024**

subject to the following observations/qualifications

- (1) The trust has received foreign contributions during the previous year, which have been duly accounted for and reported.**

The prescribed particulars are annexed hereto.

For U N Modi & Company
Chartered Accountants
(Firm Regn No.: 0003816C)

Utsav Modi



(Utsav Modi)
Partner
Membership No: 432322

Place : JHANSI
Date : 29-Sep-2024
UDIN : 24432322BKBKHD2347

ABHYUDAY SANSTHAN
S8/314 A 9 E 1, KHAJURI, VARANASI

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
General Fund	1,15,14,110.92	Fixed Assets	9,81,677.00
Corpus Fund (Land)	5,86,396.00	Fixed Deposit	30,00,000.00
		Bank Accounts	80,27,304.92
		TDS Receivable	91,525.00
Total	1,21,00,506.92	Total	1,21,00,506.92

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

Partner

Membership No.: 432322



Place: Jhansi

Date: 28/09/2024

For ABHYUDAY SANSTHAN



MAMTA PANDEY
Principal officer

ABHYUDAY SANSTHAN
S8/314 A 9 E 1, KHAJURI, VARANASI

Income and Expenditure A/c for the year Ending 31st March 2024

Expenditure	Amount	Income	Amount
To GIZ Natural Farming SaUTI Project	31,47,649.00	By Grant Received from GIZ Natural Farming SaUTI Project	43,96,555.00
To Abhyuday Sansthan Programme Expenses (Social Development Activities)	6,52,704.50	By Abhyuday Sansthan Expenses (Social Development Activities)	9,00,000.00
To APF Agriculture Programme Expenses	70,97,942.00	By Bank Interest	3,86,957.50
To CMS Programme Expenses	2,52,500.00	By APF Agriculture Received Fund	44,14,000.00
To 1) HCL Foundation (70 Camps)	4,15,800.00	By CMS INFO System Ltd Expenses	7,23,000.00
To 2) HCL Foundation (Adolescent Health Anaemia Project)	48,81,774.00	By 1) HCL Foundation (Adolescent Health Anaemia Project)	58,02,884.00
To 3) HCL Foundation (HBNC)	76,12,806.00	By 2) HCL Foundation (HBNC)	70,53,460.00
To Holistic Rural Development Project Expenses	1,09,00,000.00	By Holistic Rural Development Project (HRDP) Expenses	1,12,14,022.50
To Targeted Intervention Project Expenses	18,30,583.28	By Targeted Intervention Expenses	24,17,212.00
To Bank Charges	2,943.38		
To Depreciation	1,06,122.00		
To Surplus (Excess of Income over Expenditure)	4,07,266.84		
Total	3,73,08,091.00	Total	3,73,08,091.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

Partner

Membership No.: 432322

Place: Jhansi

Date: 28/09/2024



For ABHYUDAY SANSTHAN



MAMTA PANDEY

Principal officer

ABHYUDAY SANSTHAN
S8/314 A 9 E 1, KHAJURI, VARANASI

Fixed Assets as on 31st March 2024

Schedule: 5

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Almirah Fixed Assets	10.00%	27,832.00	-	-	-	27,832.00	2,783.00	25,049.00
Audio Visual Fixed Assets	15.00%	12,282.00	-	-	-	12,282.00	1,842.00	10,440.00
Computer and Accessories	40.00%	41,178.00	-	-	-	41,178.00	16,471.00	24,707.00
Digital Camera Fixed Assets	40.00%	6,510.00	-	-	-	6,510.00	2,604.00	3,906.00
Furniture and Fixtures	10.00%	1,34,500.00	60,735.00	-	-	1,95,235.00	19,524.00	1,75,711.00
Instrument Fixed Assets	15.00%	14,144.00	-	-	-	14,144.00	2,122.00	12,022.00
Land Fixed Assets	0.00%	5,90,900.00	-	-	-	5,90,900.00	-	5,90,900.00
Laptop Fixed Assets	40.00%	22,877.00	-	72,500.00	-	95,377.00	23,651.00	71,726.00
LCD Projector Fixed Assets	40.00%	39,831.00	-	-	-	39,831.00	15,932.00	23,899.00
Vehicle Fixed Assets	15.00%	12,442.00	-	-	-	12,442.00	1,866.00	10,576.00
Video Camera Fixed Assets	40.00%	12,282.00	-	-	-	12,282.00	4,913.00	7,369.00
Printer Fixed Assets	40.00%	18,687.00	15,099.00	-	-	33,786.00	13,514.00	20,272.00
Air Cooler	15.00%	6,000.00	-	-	-	6,000.00	900.00	5,100.00
Total		9,39,465.00	75,834.00	72,500.00	-	10,87,799.00	1,06,122.00	9,81,677.00



ABHYUDAY SANSTHAN
S8/314 A 9 E 1, KHAJURI, VARANASI

General Fund A/c as on 31st March 2024

Schedule: 1

Particulars	Amount	Particulars	Amount
		By Balance B/F	26,00,793.88
		By Surplus (Excess of Income over Expenditure)	4,07,266.84
		By Previous Year Reserves	85,06,050.20
To Balance C/F	1,15,14,110.92		
Total	1,15,14,110.92	Total	1,15,14,110.92

List of Bank Accounts

Schedule: 2

Particulars	Amount
SBI A/C -40298269236 FCRA	12,66,516.40
IDBI 1580104000003087	46,500.00
HDFC 501004835669252	39,82,115.14
HDFC 50100217625126	40,659.80
AXIS 921010009185110	5,27,276.00
BOB 24920100006102	21,62,154.97
UCO 25770110041246	2,082.61
Total	80,27,304.92

Annexure for Bank Interest

Schedule: 3

Particulars	Amount
SBI A/C-40298269236 (FC A/C)	20,533.00
IDBI 1580104000003087	68,731.00
HDFC 501004835669252	1,05,073.00
HDFC 50100217625126	1,40,319.80
AXIS 921010009185110	4,716.00
BOB 24920100006102	47,388.70
UCO 25770110041246	196.00
Total	3,86,957.50



(F.Y. 2023-24)

ABHYUDAY SANSTHAN
S8/314 A 9 E 1, KHAJURI, VARANASI

Receipt and Payment a/c for the year ending 31st March 2024

Receipt	Bank Amount	Payment	Bank Amount
To Balance B/F	93,23,982.80	PROJECT EXPENSES	
To Sundry Creditors	2,78,816.00	By Grant Received From GIZ Natural Farming SaUTI Project	31,47,649.00
To Fixed Deposit	20,00,000.00	By Abhyuday SANSTHAN Admin Expenses	6,27,807.50
		By APF Agriculture Expenses	72,53,487.00
PROJECT FUND RECEIVED		By CMS INFO System Ltd Expenses	2,97,500.00
To Grant Received from GIZ Natural Farming SaUTI Project	43,96,555.00	By HCL Foundation (Adolescent Health Anaemia Project)	50,86,074.00
To Abhyuday Sansthan Received Fund (Social Development Activities)	9,00,000.00	By HCL Foundation (HBNC Program)	81,70,057.00
To APF Agriculture Received Fund	44,14,000.00	By Holistic Rural Development Project (HRDP) Expenses	1,08,80,855.00
To HCL Foundation (Adolescent Health Anaemia Project)	58,02,884.00	By Targeted Intervention Expenses	24,17,212.00
To HCL Foundation (HBNC Program)	70,53,460.00		
To CMS INFO System Ltd Received Fund	7,23,000.00		
To Holistic Rural Development Project (HRDP) Received Fund	1,12,14,022.50	By Fixed Deposit	30,00,000.00
To Targeted Intervention Received Fund	24,17,212.00	By Bank Charges	2,943.38
BANK INTEREST RECEIVED (Schedule: 3)			
To SBI A/c 40298269236 (FC A/c)	20,533.00		
To IDBI 1580104000003087	68,731.00		
To HDFC 501004835669252	1,05,073.00		
To HDFC 50100217625126	1,40,319.80		
To AXIS 921010009185110	4,716.00		
To BOB 24920100006102	47,388.70		
To UCO 25770110041246	196.00		
		By Balance C/F (Schedule: 2)	80,27,304.92
Total	4,89,10,889.80	Total	4,89,10,889.80

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

Partner

Membership No.: 432322



For ABHYUDAY SANSTHAN



MAMTA PANDEY
Principal officer

Place: Jhansi

Date: 28/09/2024