



AUDITOR'S REPORT

We have examined the Balance Sheet of **BHARTI SEWA SADAN TRUST, AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)** for the year ended **31st March 2021** and the annexed Receipts & Payments Account, Income & Expenditure Account, of the Organization for the Year ended on that date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

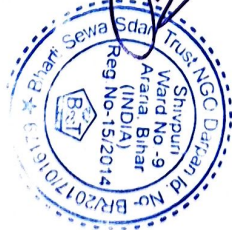
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. There are no transactions, appear to be contrary to the provisions of the Act, the rules or byelaws of the **Organization**.
2. We have verified the Cash & Bank Balance on Production of Certificate.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
4. In our opinion, the Organization as required has kept proper books of accounts, so far as appears from our examination of those books.
5. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
6. At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
7. Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
8. The accounts should have been classified and described in accordance with recognized accounting policies and practices and relevant statutory requirements.
9. The Organization has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
10. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances and notes to accounts as per schedule "A"
 - (a) In the case of Balance Sheet, of the state of affairs as at for the year ended **31.03.2021** and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the **Excess of Income over Expenditure** for the Year ended on that date.

PATNA

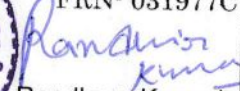
DATE: December 04th , 2021



For **RANDHEER KUMAR & CO.**
Chartered Accountant
FRN- 031977C
(CA. Randheer Kumar)
Proprietor
Membership No.- 455636
UDIN- 21455636AAAAGP8592

BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2021

[Amount in Rs.]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND:		FIXED ASSETS:	
As per last A/c	(4,326.00)	FURNITURE & FIXTURE	
Add:- Excess of Income over Expenditure transferred from I & E A/c	588.00	As per last A/c	6,537.00
	(3,738.00)	Less: Depreciation	654.00
			5,883.00
CAPITAL FUND		OFFICE EQUIPMENTS	
As per last A/c	20,600.00	As per last A/c	4,411.00
		Less: Depreciation	662.00
			3,749.00
CURRENT LIABILITIES & PROVISIONS:		CURRENT ASSETS, LOANS & ADVANCES	
Audit Fee Payable	5,000.00	a) Current Assets:	
		i) Cash in Hand & Bank	12,230.00
TOTAL RS.	21,862.00	TOTAL RS.	21,862.00
		<i>In terms of our separate report of even date</i>	
PLACE : PATNA		For RANDHEER KUMAR & CO Chartered Accountants FRN- 031977C  (S.A) Randheer Kumar Proprietor Membership No. 455636 UDIN-21455636AAAAGP8592	
DATE : December 04th , 2021			

BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

[Amount in Rs.]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES:	1,40,240.00	By Donation & Subscription	3,80,200.00
As per details in Receipt & Payment A/c		" Member's Fee & Contribution	1,98,500.00
" ACTIVITIES EXPENSES:	19,59,592.00	" Miscellaneous Receipts	7,516.00
As per details in Receipt & Payment A/c		" Received From:-	15,20,520.00
" Depreciation	1,316.00	Bharti Sewa Sadan Nursing Home	
" ACCRUED EXPS. & PROVIDED FOR:			
a) Audit Fee	5,000.00		
" Excess of Income over Expenditure			
Carried over to B/s	588.00		
TOTAL RS.	21,06,736.00	TOTAL RS.	21,06,736.00

In terms of our separate report of even date

PLACE : PATNA
DATE : December 04th , 2021



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

[Amount in Rs.]

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	10,326.00	By <u>ESTABLISHMENT EXPENSES:</u>	
" Donation & Subscription	3,80,200.00	" Honorarium	48,000.00
" Member's Fee & Contribution	1,98,500.00	" Rent	36,000.00
" Miscellaneous Receipts	7,516.00	" Printing & Stationery	32,500.00
" Received From:-	15,20,520.00	" T.A. & Conveyance	4,510.00
Bharti Sewa Sadan Nursing Home		" Meeting Expenses	10,250.00
		" Postage & Stamp	2,510.00
		" Mobile/Telephone Expenses	3,215.00
		" Contingencies	3,255.00
		<u>1,40,240.00</u>	1,40,240.00
		By <u>ACTIVITIES EXPENSES:</u>	
		" Bharti Sewa Sadan Nursing Home	15,20,520.00
		" Cultural Programme.	25,160.00
		" Covid-19 Awareness Programme	95,600.00
		" Plantation Programme	32,655.00
		" Madhnised Awareness Programme	22,178.00
		" Health Awareness Programme	75,145.00
		" Road Sefty Awareness Programme	27,152.00
		" National Celebration Day Programme	22,130.00
		" Swach Bharat Awareness Prog.	13,265.00
		" Workshop/ Seminar Programme	28,125.00
		" Skill Development Awareness Prog.	41,520.00
		" Education Awareness Programme	30,522.00
		" Women & Child Welfare Proramme	25,620.00
		<u>19,59,592.00</u>	19,59,592.00
		" <u>LIABILITIES PAID:</u>	
		Audit Fee	5,000.00
		By <u>CLOSING BALANCE:</u>	
		" Cash in Hand & Bank	12,230.00
TOTAL RS.	21,17,062.00	TOTAL RS.	21,17,062.00

In terms of our separate report of even date

PLACE : PATNA
DATE : December 04th , 2021



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311
(BIHAR)

Schedule 'A'

Significant accounting policies and notes to the accounts for the year ended 31st March 2021

<<<BACKGROUND>>>

BHARTI SEWA SADAN TRUST Established - ARARIA District of BIHAR State. It is a non-profit making registered voluntary Organization. It has been working on social welfare subject as objects affirmed in byelaws thereof.

<<<NOTES AND SIGNIFICANT ACCOUNTING POLICIES>>>

- a) **Basis of Preparation of Financial Statements:**
The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.
- b) **General Fund**
Credit Balance of General Fund shows the **Surplus** i.e., **Excess of Excess of Income over Expenditure**
- c) **Fixed Assets:**
- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, "Fixed Assets" of ICAI.
 - ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
 - iii) Depreciation has been charged to the Fixed Assets as decided by the management.
- d) **Revenue Recognition:**
- i) The Society derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the Society.
 - ii) The Society recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received, as per requirements of AS-12, "Government Grants" of ICAI.
 - iii) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.
 - iv) Members' Contribution is treated as a revenue item during the period.



e) Expenses

- i) Programme expenses and administrative expenses are recorded separately under appropriate accounting head.
- ii) Fund raising Expenditure incurred by the Society if any, properly eliminated from the other expenditure and shown separately under appropriate accounting head.

f) Provisions

Provision items generally include audit fee and are properly accounted for in the Financial Statements as per requirements of AS-5, "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" of ICAI.

No provision for Income Tax has been made in view of non-taxable income under Income Tax Act, 1961.


g) Current Assets Loans & Advances

i) Cash Balances:

Cash in hand as per cashbook and certified by the management, whereas bank balances as per pass book are subject to confirmation by Bank.

h) All Debit and Credit Balances are subject to confirmation.

PLACE: PATNA
DATE: December 04th, 2021

For RANDHEER KUMAR & CO.
Chartered Accountants
FIRN No. - 031977C

Sd/- (Randheer Kumar)
Proprietor
Membership No. - 455636
UDIN No. 21455636AAAAGP8592



ANKITA SINGH & COMPANY

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have examined the Balance Sheet of BHARTI SEWA SADAN TRUST, AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.- ARARIA - 854311 (BIHAR) for the year ended 31st March 2022 and the annexed Receipts & Payments Account, Income & Expenditure Account, of the Organization for the Year ended on that date. These financial statements are responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. There are no transactions, appear to be contrary to the provisions of the Act, the rules or byelaws of the Organization.
2. We have verified the Cash & Bank Balance on Production of Certificate.
3. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
4. In our opinion, the Organization as required has kept proper books of accounts, so far as appears from our examination of those books.
5. The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
6. At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
7. Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
8. The accounts should have been classified and described in accordance with recognized accounting policies and practices and relevant statutory requirements.
9. The Organization has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
10. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances and notes to accounts as per schedule "A"
 - (a) In the case of Balance Sheet, of the state of affairs as at for the year ended 31.03. 2022 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Income over Expenditure for the Year ended on that date.

PATNA

DATE: June 18th, 2022



For ANKITA SINGH & CO.
Chartered Accountant

FRN-029887C

(CA. Ankita Singh)
Proprietor

Membership No.- 451232

UDIN- 22451232ALFLGD3417

Address : 507, Hariom Commercial Complex, New Dakbun, Shivpuri, Patna-800001, Bihar, INDIA (FRN-029887C)
Contact: Macankitasingh@gmail.com 98165625, 7004664762



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO - 09, BHUDAN NEAR CHURCH, DIST - ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

[Amount in Rs.]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND:		FIXED ASSETS:	
As per last A/c	(4,326.00)	FURNITURE & FIXTURE	
Add:- Excess of Income over Expenditure transferred from I & E A/c	4,398.00	As per last A/c	6,537.00
		Less: Depreciation	654.00
			5,883.00
CAPITAL FUND		OFFICE EQUIPMENTS	
As per last A/c	20,600.00	As per last A/c	4,411.00
		Less: Depreciation	662.00
			3,749.00
CURRENT LIABILITIES & PROVISIONS:		CURRENT ASSETS, LOANS & ADVANCES	
Audit Fee Payable	5,000.00	a) Current Assets:	
		i) Cash in Hand & Bank	16,040.00
TOTAL RS.	25,672.00	TOTAL RS.	25,672.00

In terms of our separate report of even date



For ANKITA SINGH & Co
Chartered Accountants
FRN : 029887C
Ankit Singh
(CA. ANKITA SINGH)
Proprietor
Membership No. - 451232
UDIN-22451232ALFLGD3417

PLACE : PATNA
DATE : June 18th, 2022



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO. - 09, BHUDAN NEAR CHURCH, DIST - ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

			[Amount in Rs.]
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES	114,124.00	By Donation & Subscription	413,500.00
As per details in Receipt & Payment A/c		" Member's Fee & Contribution	115,000.00
" ACTIVITIES EXPENSES	4,129,962.00	" Miscellaneous Receipts	3,500.00
As per details in Receipt & Payment A/c			
" Depreciation	1,316.00	" Received From:-	3,722,800.00
" ACCRUED EXPS & PROVIDED FOR		Bharti Sewa Sadan Nursing Home	
a) Audit Fee	5,000.00		
" Excess of Income over Expenditure			
Carried over to B/s	4,398.00		
TOTAL RS.	4,254,800.00	TOTAL RS.	4,254,800.00

In terms of our separate report of even date



PLACE : PATNA
 DATE : June 18th, 2022



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO - 09, BHUDAN NEAR CHURCH, DIST - ARARIA - 854311 (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance	10,326.00	By ESTABLISHMENT EXPENSES:	
Donation & Subscription	413,500.00	" Honorarium	56,000.00
Member's Fee & Contribution	115,000.00	" Rent	30,000.00
Miscellaneous Receipts	3,500.00	" Printing & Stationery	3,512.00
		" T.A & Conveyance	4,510.00
		" Meeting Expenses	10,210.00
		" Postage & Stamp	2,230.00
		" Mobile Expenses	3,560.00
		" Contingencies	4,102.00
			114,124.00
Received From:-	3,722,800.00	By ACTIVITIES EXPENSES:	
Bharti Sewa Sadan Nursing Home		" Bharti Sewa Sadan Nursing Home	3,550,020.00
		" Cultural Programme	47,258.00
		" Covid-19 Awareness Programme	65,400.00
		" Plantation Programme	35,100.00
		" Madhnised Awareness Programme	21,440.00
		" Health Awareness Programme	95,140.00
		" National Day Celebration Programme	15,500.00
		" Swach Bharat Awareness Prog.	22,140.00
		" Workshop/ Seminar Programme	115,600.00
		" Skill Development Awareness Prog.	45,100.00
		" Vocational Training Programme	55,600.00
		" Education Awareness Programme	35,125.00
		" Women & Child Welfare Proramme	26,539.00
			4,129,962.00
		By LIABILITIES PAID:	
		" Audit Fee	5,000.00
		By CLOSING BALANCE:	
		" Cash in Hand & Bank	16,040.00
TOTAL RS.	4,265,126.00	TOTAL RS.	4,265,126.00

[Amount in Rs]

In terms of our separate report of even date

PLACE : PATNA
DATE : June 18th . 2022



BHARTI SEWA SADAN TRUST
AT- SHIVPURI, WARD NO.- 09, BHUDAN NEAR CHURCH, DIST.-
ARARIA - 854311 (BIHAR)

Schedule 'A'

Significant accounting policies and notes to the accounts for the year ended 31st March 2022

<<<BACKGROUND>>>

BHARTI SEWA SADAN TRUST established in **ARARIA** District of **BIHAR** State. It is a non-profit making registered voluntary Organization. It has been working on social welfare subject as objects affirmed in trust deed thereof.

<<<NOTES AND SIGNIFICANT ACCOUNTING POLICIES>>>

- a) **Basis of Preparation of Financial Statements:**
The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.
- b) **General Fund**
Credit Balance of General Fund shows the **Surplus** i.e., **Excess of Income over Expenditure**.
- c) **Fixed Assets:**
- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, "Fixed Assets" of ICAI.
 - ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
 - iii) Depreciation has been charged to the Fixed Assets as decided by the management.
- d) **Revenue Recognition:**
- i) The Society derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the Society.
 - ii) The Society recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received, as per requirements of AS-12, "Government Grants" of ICAI.
 - iii) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.





Ankit Raj & Company

Chartered Accountants

K-129, PC Colony, Hanuman Nagar, Kankarbagh, Patna - 800 020

Mob.: 8420785312 / Email: caankitraj09@gmail.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of "BHARTI SEWA SADAN TRUST, AT-SHIPURI, WARD NO-09, BIHUDAN, NEAR CHARCHI, ARARIA BIHAR-854311", as at 31st March 2023 and also the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date annexed thereto. 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.

Our audit includes examining the books of accounts, vouchers and other records supporting the amounts and disclosures in the financial statements. We report as follows:

- (A) In our opinion, there are few transactions, appear to be contrary to the provisions of the Byelaws of the Society.
- (B) We have verified Cash & Bank Balances by the production of certificate by the Management.
- (C) Fixed assets have been physically verified by the Management. Depreciation to the fixed assets has been provided for.
- (D) 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.
- (E) In our opinion, proper books of accounts as required, subject to cash basis of accounting, have been kept by the Society so far as appears from our examination of those books.
- (F) The Balance sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts.
- (G) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

- (1) In the case of Balance Sheet, of the state of affairs as at 31/03/2023 and
- (2) In the case of Income & Expenditure Account for the year ended on that date.

Patna
Date : 09.06.2023



For Ankit Raj & Company
Chartered Accountants

(Ankit Raj)
Proprietor
Mem No-313114



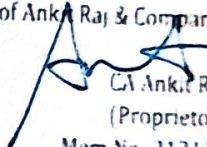
BHARTI SEWA SADAN TRUST

AT SHIVPURI, WARD NO 09, BHUDAN, NEAR CHARCHI, ARARIA BIHAR 054311

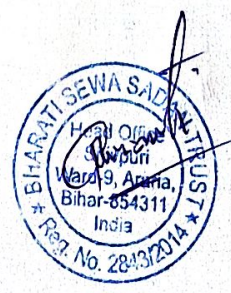
BALANCE SHEET AS AT 31st MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND:-		FIXED ASSETS	
Opening Balance	72.00		
Add :- Excess of Income			
Over Expenditure	<u>4,057.00</u>	As per Schedule - I	
	4,130.00	Opening Balance	9,632.00
CAPITAL FUND:-		Add: Introduction	-
As per Last A/c	20,600.00	Less: Depreciation	<u>1,150.00</u>
Audit Fee	5,000.00		8,482.00
		CURRENT ASSETS:-	
		" Cash in hand	9,213.00
		UBI (A/c No-0124)	5,307.00
		Axis (A/C No-0858)	<u>6,728.00</u>
			21,248.00
TOTAL Rs.	29,730.00	TOTAL Rs.	29,730.00

In terms of separate report of even date

For & on behalf of Ankit Raj & Company

 CA Ankit Raj
 (Proprietor)
 Mem No- 313114

Place:- Patna
 Date:- 09.06.2023



BHARTI SEWA SADAN TRUST

AT: SHIVPURI, WARD NO-09, BIHUDAN, NEAR CHARCHIL, ARARIA BIHAR-854311

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
ESTABLISHMENT EXP. (As per Details in Receipt & Payment A/C)	1,27,279.00	Donation subscription Misc. Income Membership Fee	4,66,592.00 3,800.00 1,27,566.00
ACTIVITIES EXP. (As per Details in Receipt & Payment A/C)	42,73,457.00	Recived From:- Bharti Seva Sadan Hursing Home	38,12,986.00
Audit Fee	5,000.00		
Depreciation	1,150.00		
Excess of Income over Expenditure Transferred to Balance Sheet.	4,058.00		
Total Rs.	44,10,944.00	Total Rs.	44,10,944.00

In terms of separate report of even date

Place:- Patna

Date:- 09.06.2023



BHARTI SEWA SADAN TRUST

AT- SHIVPURI, WARD NO-09, BIHUDAN, NEAR CUARCIL, ARARIA BIHAR-854311

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance			
" Cash in Hand & Bank	16,040.00	By ESTABLISHMENT EXPENSES:-	
" Membership Fee	1,27,566.00	" Salary	60,000.00
" Donation subscription	4,66,592.00	" Rent	35,000.00
" Misc. Income	3,800.00	" Printing & Stationery	3,865.00
		" T.A. & Conveyance	4,785.00
" Received From:-		" Meeting Expenses	12,586.00
Bharti Seva Sadan Nursing Home	38,12,986.00	" Postage & Stamp	2,563.00
		" Mobile Expenses	3,895.00
		" Misc	4,585.00
			1,27,279.00
		By ACTIVITIES EXPENSES:-	
		" Bharti Seva Sadan Nursing Home	36,20,636.00
		" Cultrual Programme	52,012.00
		" Plantation Programme	38,958.00
		" Madhnised Awareness Programme	25,638.00
		" Health Awareness programme	1,05,262.00
		" National Celebration Programme	20,125.00
		" Swach Bharat Awareness Programme	25,365.00
		" Workshop Seminar Programme	1,16,628.00
		" Skill Development Programme	49,852.00
		" Vocational Training Programme	58,692.00
		" Educational Awareness Programme	39,858.00
		" Proverty Alleviation	90,186.00
		" Women & Child Health Welfare Programme	30,245.00
			42,73,457.00
		Last Year Audit Fee Payable	5,000.00
		" Closing Balances	
		" Cash in hand	9,213.00
		UBI (A/c No-0124)	5,307.00
		Axis (A/C No-0858)	6,728.00
			21,248.00
TOTAL Rs.	44,26,984.00	TOTAL Rs.	44,26,984.00

In terms of report of even date

Place:-Patna
Date:- 09.06.2023



BHARTI SEWA SADAN TRUST

AT- SHIVPURI, WARD NO-09, BHUDAN, NEAR CHARCHI, ARARIA BIHAR-854311

Schedule-1

Fixed Assets and Depreciation Schedule as on 31st March 2023

Sl No.	Particulars	W.D.V as on 1st April 2022	Addition	Total	Depreciation		W.D.V as on 31st March 2023
					Rate	Amount	
1	Furniture & Fixtures	5,883.00	-	5,883.00	10.00%	588.00	5,295.00
3	Officl Equipments	3,749.00	-	3,749.00	15.00%	562.00	3,187.00
		9,632.00	-			1,150.00	8,482.00





Gaurav Shiv & Associates

CHARTERED ACCOUNTANTS
PLOT NO. 20, KH NO. 23/15 GROUND FLOOR, MEER VIHAR
MADANPUR DABAS, NEW DELHI, DELHI, INDIA, 110081

AUDIT REPORT

We have examined the attached Financial Statement of "BHARTI SEWA SADAN TRUST" (PAN-AACTB3060F) having registered office at SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311 as at 31st March 2024. These financial statements are the responsibility of the Management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan to perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. From the books of accounts, records, documents, vouchers as produced before us and subject to our observation / notes on accounts, we report that: -

1. We have obtained all the information and explanation, which is 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, so far as appears from our examination of the books.
3. In our opinion and to the best of our 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 trust/ institution as at 31st March 2024, and
 - ii. in the case of the Income and Expenditure Account, the excess of receipts over expenditure for the accounting year ending on 31st March 2024.

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



Gaurav Gupta

(GAURAV GUPTA, ACA)
Proprietor
Membership No - 465072
Udin: 25465072BMGQWJ9728
Date: 22/07/2025



Gaurav Gupta

BHARTI SEWA SADAN TRUST
SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311

Receipts And Payment Account
(For the year ended 31st March 2024)

Receipts	Amount	Payment	Amount
To opening Balance		General Expenses	
Cah-in-hand	21248	To Travelling exp	5640
Cash-at-bank	<u>0</u>	" Printing & stationery exp	4155
	21248	" Office rent	35000
" Membership fees	125000	" Fixed assets purchase	7595
" Public donation	1138342	" Meeting & refreshment	15640
" BSST hospital	3621650	" Salary & honorarium	120000
		" Telephone exp	4165
		" Postage & telegram	<u>2865</u>
			195060
		To Social Activities	
		" BSST Hospital	3725690
		Rashtriya Manav Adhikar Aayog	
		" Awareness	67500
		Cross Border Awareness Program and	
		" Train	28460
		" Agriculture programme	32650
		" Dowry System awareness programme	42650
		" Free Health Check Up Programme	135620
		" Free Education Programme	75680
		" Skill Development Programme	55690
		" Health Awareness Programme	46880
		" Women & Child Health Welfare Program	32560
		" Madhnised Awareness Programme	32650
		" National Celebration Programme	24150
		" Cultural Programme	58970
		" Plantation Programme	40260
		" Swachh Bharat Awareness Programme	30550
		" Workshop Seminar Programme	72645
		" Vocational Training Programme	60595
		" Educational Awareness Programme	40235
		" Poverty Alleviation	<u>85640</u>
			4689075
		By Closing Balance	
		Cash-in-Hand	22105
		Cash-at-Bank	<u>22105</u>
	<u><u>4906240</u></u>		0 <u><u>4906240</u></u>

For BHARTI SEWA SADAN TRUST

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



President & Secretary

(GAURAV GUPTA, ACA)
Proprietor
Membership No – 465072
Udin: 25465072BMGQWJ9728
Date: 22/07/2025

BHARTI SEWA SADAN TRUST
SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311

INCCOME AND EXPENDITURE ACCOUNT ACCOUNT
(For the year ended 31st March 2024)

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
General Expenses					
To Travelling exp	5640		By Membership fees	125000	
" Printing & stationery exp	4155		" Public donation	1138342	
" Office rent	35000		" BSST hospital	<u>3621650</u>	4884992
" Meeting & refreshment	15640				
" Salary & honorarium	120000				
" Telephone exp	4165				
" Postage & telegram	<u>2865</u>	187465			
To Social Activities					
" BSST Hospital	3725690				
" Rashtriya Manav Adhikar Aayog					
" Awareness	67500				
" Cross Border Awareness					
" Program and Train	28460				
" Agriculture programme	32650				
" Dowry System awareness					
" programme	42650				
" Free Health Check Up					
" Programme	135620				
" Free Education Programme	75680				
" Skill Development Programme	55690				
" Health Awareness Programme	46880				
" Women & Child Health Welfare					
" Programme	32560				
" Madhnised Awareness					
" Programme	32650				
" National Celebration Programme	24150				
" Cultural Programme	58970				
" Plantation Programme	40260				
" Swach Bharat Awareness					
" Programme	30550				
" Workshop Seminar Programme	72645				
" Vocational Training Programme	60595				
" Educational Awareness					
" Programme	40235				
" Poverty Alleviation	<u>85640</u>	4689075			
" Depreciation on fixed assets		4247			
" Surplus trf to capital A/C		4205			
					<u>4884992</u>

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



Gaurav Gupta

For BHARTI SEWA SADAN TRUST

President & Secretary

(GAURAV GUPTA,ACA)
Proprietor
Membership No – 465072
Udin:25465072BMGQWJ9728
Date:22/07/2025

BHARTI SEWA SADAN TRUST
SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311
BALANCE SHEET

(As on 31st March 2024)

LIABILITY	Amount	Amount	ASSETS	Amount	Amount
Capital			FIXED ASSETS		
Opening Corpus	46982		Furniture & Fixture		
			Opening	11374	
Add Excess of income over			Purchase	3675	
Expenditure	<u>4205</u>	51187		15049	
			Less : depreciation @ 10%	<u>1505</u>	13544
			Office Equipment		
			Opening	14360	
			Purchase	3920	
			Total	<u>18280</u>	
			Less : depreciation @ 15%	<u>2742</u>	15538
			<u>Current Assets</u>		
			Cash & bank		22105
		<u><u>51187</u></u>			<u><u>51187</u></u>

For BHARTI SEWA SADAN TRUST

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



Gaurav Gupta

President & Secretary

(GAURAV GUPTA, ACA)
Proprietor
Membership No - 465072
Udin:25465072BMGQWJ9728
Date:22/07/2025



Gaurav Shiv & Associates

CHARTERED ACCOUNTANTS

PLOT NO. 20, KH NO. 23/15 GROUND FLOOR, MEER VIHAR
MADANPUR DABAS, NEW DELHI, DELHI, INDIA, 110081

AUDIT REPORT

We have examined the attached Financial Statement of "BHARTI SEWA SADAN TRUST" (PAN-AACTB3060F) having registered office at SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311 as at 31st March 2025. These financial statements are the responsibility of the Management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan to perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. From the books of accounts, records, documents, vouchers as produced before us and subject to our observation / notes on accounts, we report that: -

1. We have obtained all the information and explanation, which is 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, so far as appears from our examination of the books.
3. In our opinion and to the best of our 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 trust/ institution as at 31st March 2025, and
 - ii. in the case of the Income and Expenditure Account, the excess of receipts over expenditure for the accounting year ending on 31st March 2025.

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



Gaurav Gupta

(GAURAV GUPTA, ACA)
Proprietor
Membership No - 465072
Udin: 25465072BMGQWK6920
Date: 22/07/2025



BHARTI SEWA SADAN TRUST
SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311

INCOME AND EXPENDITURE ACCOUNT ACCOUNT
(For the year ended 31st March 2025)

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
General Expenses					
To Travelling exp	7045		By Membership fees	125000	
" Printing & stationery exp	5165		" Public donation	1326510	
" Office rent	40000		" BSST hospital	<u>3826150</u>	5277660
" Meeting & refreshment	17640				
" Salary & honorarium	145000				
" Telephone exp	5230				
" Postage & telegram	<u>3125</u>	223205			
To Social Activities					
" BSST Hospital	3979196				
" Rashtriya Manav Adhikar Aayog					
" Awareness	65402				
" Cross Border Awareness					
" Program and Train	30120				
" Agriculture programme	36250				
" Dowry System awareness					
" programme	48230				
" Free Health Check Up					
" Programme	135240				
" Free Education Programme	80260				
" Skill Development Programme	55480				
" Health Awareness Programme	45680				
" Women & Child Health Welfare					
" Programme	32470				
" Madhnised Awareness					
" Programme	38650				
" National Celebration Programme	28640				
" Cultural Programme	60230				
" Plantation Programme	45380				
" Swach Bharat Awareness					
" Programme	50230				
" Workshop Seminar Programme	90460				
" Vocational Training Programme	80590				
" Educational Awareness					
" Programme	55470				
" Poverty Alleviation	<u>87240</u>	5045218			
" Depreciation on fixed assets		3685			
" Surplus trf to capital A/C		5552			

5277660

5277660

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



Gaurav Gupta

For BHARTI SEWA SADAN TRUST

President & Secretary

(GAURAV GUPTA, ACA)
Proprietor
Membership No – 465072
Udin:25465072BMGQWK6920
Date:22/07/2025

BHARTI SEWA SADAN TRUST
SHIVPURI, WARD NO 9, BHUDAN, NEAR CHARCH, ARARIA, BIHAR, 854311
BALANCE SHEET

(As on 31st March 2025)

LIABILITY	Amount	Amount	ASSETS	Amount	Amount
Capital			FIXED ASSETS		
Opening Corpus	51187		Furniture & Fixture		
			Opening	13544	
Add Excess of income over			Less : depreciation @ 10%	1354	12190
Expenditure	<u>5552</u>	56739			
			Office Equipment		
			Opening	15538	
			Less : depreciation @ 15%	<u>2331</u>	13207
<u>Current Liabilities</u>			<u>Current Assets</u>		
Sundry Creditors		220230	Cash-at-bank		
			Union bank of india	14688	
			Uco bank of india	<u>210911</u>	225599
			Cash-in-hand		25973
		<u>276969</u>			<u>276969</u>

For BHARTI SEWA SADAN TRUST

M/s. GAURAV SHIV & ASSOCIATES
Chartered Accountants
FRN No. - 042711N



(GAURAV GUPTA, ACA)
Proprietor
Membership No - 465072
Udin: 25465072BMGQWK6920
Date: 22/07/2025

President & Secretary

Gaurav Gupta