



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF APNA GHAR ASHRAM - MEERUT**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **Apna Ghar Ashram, Meerut** (the "Trust") which comprises the Balance Sheet as at March 31, 2023 and the Income & Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, and financial performance and cash flows of the Trust in accordance with accounting principles generally accepted in India including Accounting Standards prescribed by the Institute of Chartered Accountants of India [ICAI]. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

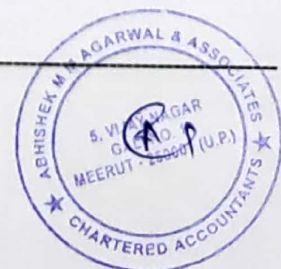
Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards on auditing and other applicable authoritative pronouncements prescribed by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes, an examining on test basis evidence supporting the amount and disclosures in the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our 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, we consider internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the

**Head Office:** 5, Vijay Nagar, Gali No.1, Meerut – 250001 (U.P.)  
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**Mob.:** +919971525577 **e-mail:** priya.gupta53826@gmail.com

*S. Garg*





reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2023; and
- (b) in the case of the Income & Expenditure Account, the excess of income over expenditure for the year ended on that date.

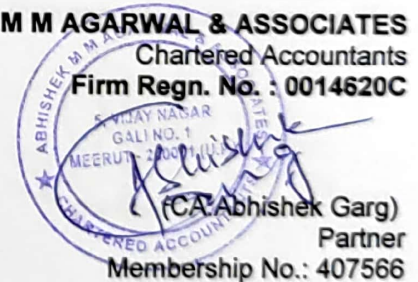
**Report on Other Legal and Statutory Requirements**

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 purpose of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Trust as far as appears from our examination of those books.
- c. The Balance Sheet and the Income & Expenditure Account dealt with by this report is in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the applicable accounting standards issued by ICAI.

For **ABHISHEK M M AGARWAL & ASSOCIATES**  
Chartered Accountants  
Firm Regn. No. : 0014620C

Place: Meerut  
Date: 08.07.2023  
UDIN – 23407566BGXUUP5121




Head Office: 5, Vijay Nagar, Gali No.1, Meerut – 250001 (U.P.)  
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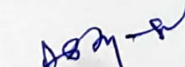
**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**  
**BALANCE SHEET AS ON 31st MARCH 2023**

PARTICULARS	NOTE	(Figures in Rs.)	
		March 31, 2023	March 31, 2022
<b>SOURCES OF FUNDS</b>			
<b>Corpus/Non-Corpus Fund</b>			
Corpus Fund	1	12,41,000.00	-
Non - Corpus Fund	2	52,99,265.32	48,90,143.15
<b>Current Liabilities</b>			
Other Current Liabilities	3	20,161.00	10,761.00
<b>Total</b>		<u><u>65,60,426.32</u></u>	<u><u>49,00,904.15</u></u>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
<b>Fixed Assets</b>			
Tangible assets	4	44,97,493.00	15,84,369.00
Intangible assets		-	-
Capital Work-in-progress		-	-
		<u>44,97,493.00</u>	<u>15,84,369.00</u>
<b>Investments</b>			
Other Non-Current Assets	5	-	-
<b>Current Assets</b>			
Cash Balances	6	32,971.00	25,552.00
Bank Balances	7	20,29,962.32	32,84,177.15
Other Current Assets	8	-	6,806.00
<b>Total</b>		<u><u>20,62,933.32</u></u>	<u><u>33,16,535.15</u></u>
		<u><u>65,60,426.32</u></u>	<u><u>49,00,904.15</u></u>

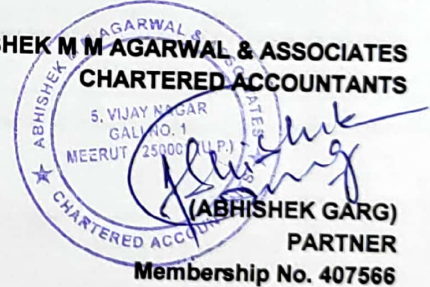
In terms of our separate report of even date Annexed.

For APNA GHAR ASHRAM (Meerut)

  
 (Secretary)

  
 (President)

For ABHISHEK M M AGARWAL & ASSOCIATES  
 CHARTERED ACCOUNTANTS



Place : Meerut  
 Dated : 08.07.2023  
 UDIN - 23407566BGXUUP5121

**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**

**NOTE - 1 : CORPUS FUND**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
<b>Corpus Fund</b>		
Opening Balance	-	-
(-) Transfer to Other Ashram	-	-
(+) Receipt from Other Ashram	-	-
(+) Receipt for Non Recurring Building	-	-
<b>Total</b>	<u>12,41,000.00</u>	<u>-</u>
	<u>12,41,000.00</u>	<u>-</u>

**NOTE - 2 : NON - CORPUS FUND**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
<b>Non - Corpus Fund</b>		
Opening Balance	48,90,143.15	28,50,501.55
Surplus	4,15,428.17	11,05,741.60
Defecit	-	-
(-) Transfer to Other Ashram	6,306.00	-
(+) Receipt from Other Ashram	-	-
<b>Total</b>	<u>52,99,265.32</u>	<u>9,33,900.00</u>
	<u>52,99,265.32</u>	<u>48,90,143.15</u>

**NOTE - 3 : OTHER CURRENT LIABILITIES**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
Awashi Admit Deposit	11,311.00	10,761.00
Sewa Sathi Security Deposit	8,850.00	-
Other Liabilities	-	-
<b>Total</b>	<u>20,161.00</u>	<u>10,761.00</u>
	<u>20,161.00</u>	<u>10,761.00</u>

**NOTE - 5 : OTHER NON-CURRENT ASSETS**

PARTICULARS	(Figures in Rs.)			
	Non-Current		Current	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Fixed Deposits	-	-	-	-
Interest accrued on fixed deposits	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**NOTE - 6 : CASH BALANCES**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
<b>Cash &amp; Cash equivalents:</b>		
Cash in hand	32,971.00	25,552.00
Other Cash Equivalents	-	-
	<u>32,971.00</u>	<u>25,552.00</u>
	<u>32,971.00</u>	<u>25,552.00</u>

**NOTE - 7 : BANK BALANCES**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
<b>Balances with Banks</b>		
In Current Accounts (Punjab National Bank)	20,29,962.32	32,84,177.15
In Other Accounts	-	-
	<u>20,29,962.32</u>	<u>32,84,177.15</u>
	<u>20,29,962.32</u>	<u>32,84,177.15</u>

**NOTE - 8 : OTHER CURRENT ASSETS**

PARTICULARS	(Figures in Rs.)	
	March 31, 2023	March 31, 2022
Purchase Advance	-	500.00
Other Assets	-	6,306.00
	<u>-</u>	<u>6,806.00</u>
	<u>-</u>	<u>6,806.00</u>

UDIN - 23407566BGXUUP5121

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**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**

**NOTE - 4 : FIXED ASSETS**

PARTICULARS	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	Gross Value as on 01.04.2022	Additions Amount	Deductions Amount	Gross Value as on 31.03.2023	RATE OF DEP.	Written Off Upto 31.03.2022	Written Off during the year	Deduction/ Adjustment	Written Off Upto 31.03.2023	Net Value as on 31.03.2023	Net Value as on 31.03.2022
<b>A Tangible Assets</b>											
Electric Items	48,571.00	65,390.00	-	1,13,961.00	0.00%	-	-	-	-	1,13,961.00	48,571.00
Machinery & Equipments	41,620.00	1,550.00	-	43,170.00	0.00%	-	-	-	-	43,170.00	41,620.00
Electronic Items & Instruments	93,630.00	59,874.00	-	1,53,504.00	0.00%	-	-	-	-	1,53,504.00	93,630.00
Vehicles	3,780.00	-	-	3,780.00	0.00%	-	-	-	-	3,780.00	3,780.00
Furniture & Fixtures	54,149.00	6,270.00	-	60,419.00	0.00%	-	-	-	-	60,419.00	54,149.00
Building Construction	13,42,619.00	27,80,040.00	-	41,22,659.00	0.00%	-	-	-	-	41,22,659.00	13,42,619.00
<b>Sub Total (A)</b>	<b>15,84,369.00</b>	<b>29,13,124.00</b>	<b>-</b>	<b>44,97,493.00</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,97,493.00</b>	<b>15,84,369.00</b>
<b>B Intangible Assets</b>											
<b>Sub Total (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL (A+B)</b>	<b>15,84,369.00</b>	<b>29,13,124.00</b>	<b>-</b>	<b>44,97,493.00</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,97,493.00</b>	<b>15,84,369.00</b>

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**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

PARTICULARS	NOTE NO.	2022-2023 (Rs.)	2021-2022 (Rs.)
<b>RECEIPTS</b>			
Grants & Donations received			
Other income	9	44,03,379.62	27,60,295.60
<b>Total Receipts</b>	10	55,265.00	1,95,617.00
		44,58,644.62	29,55,912.60
<b>EXPENDITURE</b>			
(a) Homeless, helpless, Orphans, severe ill, old aged and handicapped persons	11	20,82,063.90	7,76,946.60
(b) Administrative Expenses	12	5,03,409.55	5,71,484.80
(c) Other expenses	13	14,57,743.00	5,01,739.60
<b>Total expenses</b>		40,43,216.45	18,50,171.00
<b>Surplus/(Defecit) before Depreciation</b>		4,15,428.17	11,05,741.60
Depreciation Expenses	14	-	-
<b>Surplus/(Defecit)</b>		4,15,428.17	11,05,741.60

In terms of our separate report of even date Annexed.

For APNA GHAR ASHRAM (Meerut)

*S. Garg*  
(Secretary)

*ABM*  
(President)

For ABHISHEK M M AGARWAL & ASSOCIATES  
**CHARTERED ACCOUNTANTS**



Place : Meerut  
Dated : 08.07.2023  
UDIN - 23407566BGXUUP5121

**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**

**NOTE - 9 : GRANTS AND DONATIONS RECEIVED**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
<b>Grants &amp; Donations received:</b>		
Membership Fees	1,23,400.00	1,73,000.00
Food Donations	19,21,760.00	13,69,553.00
Help & Other Donations	13,73,437.72	11,65,588.00
Guptdan (Donations without name disclosure)	5,601.00	3,681.00
Clothing Donations	45,250.00	-
Medicine Donations	26,000.00	-
Donations in Kind	9,07,930.90	48,473.60
	<u>44,03,379.62</u>	<u>27,60,295.60</u>

**NOTE - 10 : OTHER INCOMES**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
Bank Interest:	48,740.00	1,84,157.00
Anant Yojana	-	11,000.00
Miscellaneous Receipts	6,525.00	460.00
	<u>55,265.00</u>	<u>1,95,617.00</u>

**NOTE - 11 : HOMELESS, HELPLESS, ORPHANS, SEVERE ILL, OLD AGED AND HANDICAPPED PERSONS**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
Honarium & Allowances	5,31,283.00	4,67,906.00
Food Expenses	5,17,452.00	2,06,427.00
Medical Expenses	28,147.00	28,871.00
Clothing & Others Expenses	38,196.00	2,922.00
Care & Cleaning	47,659.00	22,001.00
Donations received in kind, expensed	9,07,930.90	48,473.60
Rehabilitation Expenses	315.00	346.00
Funeral Expenses	3,880.00	-
Marriage Expenses	7,201.00	-
	<u>20,82,063.90</u>	<u>7,76,946.60</u>

**NOTE - 12 : ADMINISTRATIVE EXPENSES**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
Printing & Stationery	7,402.00	11,873.00
Travelling & Conveyance (Ambulances etc)	24,649.00	1,225.00
Building Rent	1,89,079.00	3,84,949.00
Electricity & Water Charges	1,77,076.00	1,23,617.00
Office Expenses	13,068.00	971.00
Fuel & Diesel Expenses	1,170.00	-
Programme & Ceremony Expenses	31,228.00	13,365.00
Miscellaneous Expenses	6,673.00	1,210.00
Bank Charges (commission)	1,296.55	424.80
Telephone & Postage	7,910.00	18.00
Vehicle Maintenance Expenses	2,405.00	1,570.00
TDS on Contractual Work of Building	40,610.00	-
Insurance Expenses	843.00	32,262.00
	<u>5,03,409.55</u>	<u>5,71,484.80</u>

**NOTE - 13 : OTHER EXPENSES**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
Transfer to Other Ashram for Help	14,57,743.00	5,01,739.60
	<u>14,57,743.00</u>	<u>5,01,739.60</u>

**NOTE - 14 : DEPRECIATION EXPENSES**

PARTICULARS	(Figures in Rs.)	
	2022-2023	2021-2022
Depreciation on Tangible assets	-	-
	<u>-</u>	<u>-</u>

UDIN - 23407566BGXUUP5121




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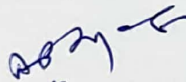
**APNA GHAR ASHRAM (Meerut)**  
**PLOT NO.9, OPP.NOBLE PUBLIC SCHOOL, GARH ROAD, MEERUT**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>Opening Balance as on 01.04.2022</b>		<b>Expenses for the year:</b>	
- Punjab National Bank	32,84,177.15	- Homeless, helpless, Orphans, severe ill, old aged and handicapped persons	20,82,063.90
- Cash in Hand	25,552.00	- Administrative Expenses	5,03,409.55
<b>Income for the year:</b>		<b>Transfer to Other Ashram:</b>	
- Grants & Donations received	44,03,379.62	- Transfer to Other Ashram for help	14,57,743.00
- Other Incomes	55,265.00	<b>Capital Expenditure:</b>	
<b>Receipt from Other Ashram:</b>		- Electric Items	65,390.00
- Receipt from Other Ashram for help	12,41,000.00	- Machinery & Equipments	1,550.00
<b>Security &amp; Deposits</b>		- Electronic Items & Instruments	59,874.00
- Awasi Deposit	9,400.00	- Furniture & Fixtures	6,270.00
- Purchase Advance	500.00	- Building Construction	27,80,040.00
		<b>Closing Balance as on 31.03.2023</b>	
		- Punjab National Bank	20,29,962.32
		- Cash in Hand	32,971.00
<b>TOTAL</b>	<b><u>90,19,273.77</u></b>	<b>TOTAL</b>	<b><u>90,19,273.77</u></b>

In terms of our separate report of even date Annexed.

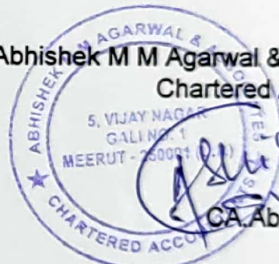
For APNA GHAR ASHRAM (Meerut)

  
 (Secretary)

  
 (President)

Date:- 08.07.2023  
 Place:- Meerut  
 UDIN - 23407566BGXUUP5121

For Abhishek M M Agarwal & Associates  
 Chartered Accountants

  
 CA. Abhishek Garg  
 Partner  
 Membership No. 407566