

**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, 2022 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



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, 2022; 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 Accountant

Firm Regn. No.: 00146200

Place: Meerut

Date: 20.08.2022

UDIN - 22407566APKNTC3554

