

K.D. SARAF & ASSOCIATES

CHARTERED ACCOUNTANT



204, Fortune Business Center
IInd Floor, 165-RNT Marg
Indore-452001
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UDIN : 22071873APYRND1606

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of ANUBHUTI VISION SEWA SANSTHAN SAMITI [name of the trust or institution] PAN AABAA7262L as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

We conducted our audit in accordance with auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 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.

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 at 31/03/2022
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

Date : 26/08/2022
Place : INDORE

for K.D. SARAF AND ASSOCIATES
Chartered Accountants

U34Y
KALIDAS SARAF
(PROPRIETOR)
M. No. : 071873
FRN : 0002739C



ANNEXURE
STATEMENT OF PARTICULARS
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	4072603
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	917820
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	1140000
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	fixed deposit of Rs. 1140000 on 24/08/2022
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
	<i>Details</i>	<i>Amount</i>
		<i>Rate of Interest Charged</i>
		<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
	<i>Details of Property</i>	<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
	<i>Details</i>	<i>Amount</i>
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
	<i>Details</i>	<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
	<i>Details</i>	<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
	<i>Details</i>	<i>Amount of Consideration Received</i>
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
	<i>Details</i>	<i>Income or value of property diverted</i>
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No
	<i>Details</i>	<i>Amount</i>



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

for K.D. SARAF AND ASSOCIATES
Chartered Accountants



KALIDAS SARAF
(PROPRIETOR)
M. No. : 071873
FRN : 0002739C

Date : 26/08/2022
Place : INDORE

204, 2ND FLOOR, FORTUNE BUSINESS CENTER, 165
R.N.T.MARG, INDORE-452001 MADHYA PRADESH

**ANUBHUTI VISION SEWA SANSTHAN
BALANCE SHEET AS AT 31 MARCH, 2022**

Liabilities	31.03.2021	31.03.2022	Assets	31.03.2021	31.03.2022
<u>Suplus</u>			<u>Fixed Assets</u>		
Opening	9030496			9119760.00	11804355.76
Excess of income over expenditure	-711550.24	10259528.32	<u>Investment</u> Fixed deposit	32806.00	5388248.00
<u>Loan</u>	15000.00		<u>Loan And Advances</u>	189013.85	161721.85
<u>Building Fund</u>	7723708.00	12462776.00	<u>Cash & Bank Balance</u>	6716073.91	5398637.71
<u>Current Liabilities & Provision</u>	0.00	30659.00			
	16057653.76	22752963.32		16057653.76	22752963.32

Date : 26 AUG 2022

Place : Indore

As per Our Audit Report of Even Date Attached
For K.D. Saraf & Associates
Chartered Accountants
(FRN 002739C).



(Signature)

(K.D. Saraf)
Mno.071873

(Signature)
अध्यक्ष
अनुभूति विजन सेवा संस्थान, इंदौर

ANUBHUTI VISION SEWA SANSTHAN
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

Particulars	31.03.2021	31.03.2022	Particulars	31.03.2021	31.03.2022
To Bank Charges	10168.60	6078.46	By local fund donation	2234772.48	4585843.18
To Salary	1662787.48	2071493.16	By Foreign contribution	0.00	652504.00
To Municipal waste exp.	0.00	3600.00	By adopted child donation	85300.00	78900.00
To Repair & Maint.	126078.00	157703.00	By Bank interest	62861.00	126914.00
To Festival exp.	30210.00	43420.00	By Education fees income	201900.00	352100.00
To Cultural Exp	0.00	64714.00	By intt. On fd	77945.36	172713.00
To Depreciation	151844.00	132940.00	By Membership Fees & Tithi Kosh	0.00	98000.00
To swagat satkar exp.	0.00	21549.00	By Other income	0.00	63449.00
To Electricity Expenses	67514.00	92103.00	By Accrued Int. on FD (PNB)	2508.00	0.00
To Insurance Expenses	27924.00	9298.00	By Excess of Expenses over Income	711550.24	0.00
To Education exp.	181780.00	38500.00			
To Hostel exp.	348662.00	641449.00			
To Intt. On tds	104366.00	991.00			
To News Paper & Periodical	2030.00	4260.00			
To Office Expenses	55765.00	170971.00			
To Medical exp.	8457.00	41003.00			
To Petrol and diesel expenses	34159.00	44030.00			
To Stationary	4157.00	0.00			
To Handicraft exp.	76652.00	67779.00			
To Building Rent	438736.00	502388.00			
To Wages exp.	0.00	12200.00			
To Telephone Expenses	24309.00	31001.00			
To Travelling Expenses	4238.00	870.00			
To Land Expenses	17000.00	0.00			
To Other Expenses	0.00	21500.00			
To Provision for Audit Fees	0.00	10000.00			
To Excess of Income over expenditure	0.00	1940582.56			
	3376837.08	6130423.18		3376837.08	6130423.18

Date :
Place : Indore

26 AUG 2022

As per Our Audit Report of Even Date Attached

For K.D. Saraf & Associates

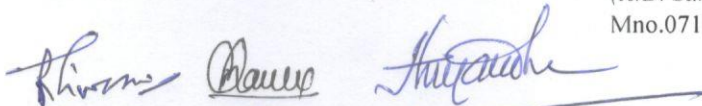
Chartered Accountants

(FRN 002739C)

(K.D. Saraf)

Mno.071873




 अध्यक्ष सचिव कोषाध्यक्ष
 अनुभूति विज्ञान सेवा संस्थान, इन्दौर

Fixed deposit

Particulars	Amount
PNB Education Deposit	34844.00
FDR Canera bank building	3089203.00
FDR PNB Genral fund	2058364.00
FDR PNB Tithi kosh fund	205837.00
Total	5388248.00

Cash & Bank Balances

Particulars	Amount
Cash in Hand	4275.00
SBI	1723286.64
Canera Bank	1891531.00
SBI 3970	139856.58
PNB	1639688.49
Total	5398637.71

Loans & Advances

Particulars	Amount
Prepaid Insurance	15497.00
Gas cylinder deposit	6710.00
Building rent deposit	70000.00
TDS Receivable	29574.85
Ajmera Architect	2000.00
Smt. Rashmi dubey (Rent)	37940.00
Total	161721.85

Rishmi *Ramesh* *Shyam*
अध्यक्ष सचिव कोषाध्यक्ष
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Building Fund

Particulars	Amount
opening balance	7723708.00
Add: Received during the year	
local Contribution	998511.00
Foreign Contribution	3740557.00
Total	12462776.00

Current Liabilities and Provisions

Particulars	Amount
TDS Payble	9362.00
provision for audit fees	10000.00
Electricity Expenses payable	11297.00
Total	30659.00

[Handwritten Signatures]
अध्यक्ष सचिव कोषाध्यक्ष
अनुभूति विज्ञान सेवा संस्थान, इन्दौर



FIXED ASSETS

Particulars	Rate	W.D.V. As on 01/04/21	Additions		Deletions During the Year	Bytal	Depreciation	W.D.V As on 31/03/2022
			Before Sept.	After Sept.				
Computer	40%	12510.00	0.00	0.00	0.00	12510.00	5004.00	7506.00
Furniture & Fixture	10%	125478.00	0.00	0.00	0.00	125478.00	12548.00	112930.00
Vehicle	15%	313519.00	0.00	0.00	0.00	313519.00	47028.00	266491.00
Machinery	15%	22528.00	0.00	0.00	0.00	22528.00	3379.00	19149.00
Musical Instrument	15%	32340.00	0.00	37000.00	0.00	69340.00	7626.00	61714.00
Jadi Bichayat	15%	5479.00	0.00	0.00	0.00	5479.00	822.00	4657.00
Electrical appliances	15%	20147.00	0.00	0.00	0.00	20147.00	3022.00	17125.00
Almirah	15%	11944.00	0.00	0.00	0.00	11944.00	1792.00	10152.00
Stensils	15%	5881.00	0.00	0.00	0.00	5881.00	882.00	4999.00
Cooler	15%	10798.00	0.00	0.00	0.00	10798.00	1620.00	9178.00
Vebsites	25%	13194.00	0.00	0.00	0.00	13194.00	3299.00	9895.00
By car	15%	201144.00	0.00	0.00	0.00	201144.00	30172.00	170972.00
Boring & boring machin	15%	24766.00	0.00	0.00	0.00	24766.00	3715.00	21051.00
Other equipment	15%	80209.00	0.00	0.00	0.00	80209.00	12031.00	68178.00
Capital WIP	0%	0.00	50000.00	795535.76	0.00	845535.76	0.00	845535.76
Capital WIP (Advance)	0%	0.00	0.00	2060000.00	0.00	2060000.00	0.00	2060000.00
and	0%	6034143.00	0.00	0.00	0.00	6034143.00	0.00	6034143.00
and at NIR city	0%	2080680.00	0.00	0.00	0.00	2080680.00	0.00	2080680.00
total		8994760.00	50000.00	2892535.76	0.00	11937295.76	132940.00	11804355.76

Ramesh Datta
अध्यक्ष सचिव
अनुभूति विज्ञान सेवा संस्थान, इन्दौर



Accounting Polices & Notes on Accounts

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles. The firm follwos mercantile system of accounting and recognizes income and expenditure on accrual basis.
2. Fixed Asset are value at cost less depreciation.
- 3 The audit has been completed with the help of available vouchers, Invoices, Cash/Credit Memo, receipt and the information & explanation contained in the Books and/or given to us by the management. In cases where the vouchers and /or its supporting are not available it has been accepted as per the information and explanation given to us by the management and as per the books of accounts maintained by the assessee. That the expenses have been incurred wholly & exclusively for the purposes of business or for creation of the assets, as the case may be.
4. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
5. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
6. Final Accounts has been prepared on Going Concern assumption.

for ANUBHUTI VISION SEWA
SANSTHAN SAMITI

for K.D. SARAF AND ASSOCIATES
Chartered Accountants



KALIDAS SARAF
204, 2ND FLOOR, FORTUNE BUSINESS
CENTER, 165 R.N.T.MARG,
INDORE-452001 MADHYA PRADESH

Place : **INDORE**
Date :

26 AUG-2022

Kishori *Rampr* *Hirankar*
अध्यक्ष सचिव कोषाध्यक्ष
अनुभूति विज़न सेवा संस्थान, इन्दौर