



INDEPENDENT AUDITOR'S REPORT

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of “**VIDYARANYA**”, Maintenance of Senior Citizens Homes Under National Action Plan for Senior Citizens (NAPSrC), at Mandur, Bangalore East, Bangalore – 560049 which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure Account and Receipts and Payments Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Governing Council Members/Executive committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting generally accepted in India, including the accounting Standards prescribed by ICAI. The responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair views and are free from material misstatement, whether due to fraud or error.

3. 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 Standards on auditing as applicable to the Society. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 on the financial statements.

UDU

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4. OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information and give a 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 Society as t March,31,2024; and
- b) In the case of Statement of Income and Expenditure Account of the deficit of the Society for the year ended on that date;

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1) Further to our comments as mentioned above, we report as follows:

- a) We have sought and 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 accounts as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet and Statement of Income and Expenditure Account dealt with by this report are in agreement with the books of account.

**FOR RADHAKRISHNA UPADHYA & CO.,
CHARTERED ACCOUNTANTS**

Radhakrishna

(RADHAKRISHNA UPADHYA)

Proprietor

Firm Regn.No. 05642S

Membership No 20029971

Place: Bangalore

Date: 17/05/2024

UDIN: 24029971 BKBROF6217



VIDYARANYA

Mandur, Virgonagar (Via), Bangalore East, Bangalore-560049

MAINTENANCE OF SENIOR CITIZENS HOMES

(Under National Action Plan for Senior Citizens (NAPSrC))

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL-2023 TO 31ST MARCH-2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To OPENING BALANCE		By Staff Salaries	8,64,000.00
Cash on Hand	1,507.25	" Building Rent & Maintenance	2,76,000.00
" Grant arrears received from Ministry of Social Justice & empowerment Govt. of India, New Delhi (2022-23)	5,48,311.00	HEALTH CARE/NUTRITION	
" Grant received from Ministry of Social Justice & empowerment Govt. of India, New Delhi (2023-24)	16,36,192.00	By Food Exp	7,06,590.00
PAYABLES		" Clothing Oil, Soap, Etc.,	50,411.00
" General Account	7,70,615.75	" Hon. To Doctor	2,04,000.00
		" Hygiene	51,816.00
		" Medical exps.	98,561.00
		" Miscellaneous & Unforeseen	21,087.00
		" Recreation and Production Related	61,355.00
		" Toiletries	28,373.00
		" Water and Electricity	85,862.00
		OUT STANDING LAIBILITIES	
		" Sundry Creditors	86,471.00
		" Rent	2,62,200.00
		" Staff Salary	1,59,900.00
		CLOSING BALANCE	
		Cash on Hand	-
TOTAL	29,56,626.00	TOTAL	29,56,626.00

For VIDYARANYA

For RADHAKRISHNA UPADHYA & CO.
CHARTERED ACCOUNTANTS

(GENERAL SECRETARY)

(RADHAKRISHNA)

Proprietor

Place: Bangalore

Date : 17/05/2024

VIDYARANYA (R)
Mandur, (Via) Vergo Nagar
Bangalore East
Bangalore - 560 049



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VIDYARANYA

Mandur, Virgonagar (Via), Bangalore East, Bangalore-560049

MAINTENANCE OF SENIOR CITIZENS HOMES

(Under National Action Plan for Senior Citizens (NAPSrC))

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL-2023 TO 31ST MARCH-2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Staff Salaries	8,64,000.00	By Grant arrears received from Ministry of Social Justice & empowerment Govt. of India, New Delhi (2022-23)	5,48,311.00
" Building Rent & Maintenance	2,76,000.00	" Grant received from Ministry of Social Justice & empowerment Govt. of India, New Delhi (2023-24)	16,36,192.00
<u>HEALTH CARE/NUTRITION</u>			
To Food Exp	7,06,590.00		
" Clothing Oil, Soap, Etc.,	50,411.00		
" Hon. To Doctor	2,04,000.00		
" Hygene	51,816.00		
" Medical exps.	98,561.00	By Excess of expenditure over income for the year	2,70,926.00
" Miscellaneous & Unforeseen	21,087.00		
" Recreation and Production Related	61,355.00		
" Toiletries	28,373.00		
" Water and Electricity	85,862.00		
To Depreciation	7,374.00		
TOTAL	24,55,429.00	TOTAL	24,55,429.00

For VIDYARANYA

For RADHAKRISHNA UPADHYA & CO.

CHARTERED ACCOUNTANTS

(GENERAL SECRETARY)

Place: Bangalore

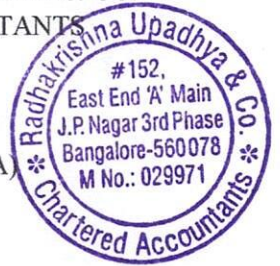
Date : 17/05/2024

VIDYARANYA (R)

Mandur, (Via) Vergo Nagar
Bangalore East
Bangalore - 560 049

(RADHAKRISHNA)

Proprietor



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VIDYARANYA

Mandur, Virgonagar (Via), Bangalore East, Bangalore-560049

MAINTENANCE OF SENIOR CITIZENS HOMES

(Under National Action Plan for Senior Citizens (NAPSrC))

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			Fixed Assets		
Opening Balance	(22,80,571.02)		CCTV & Website	73,741.59	
Add : Excess of expenditure over Income for the year	(2,70,926.00)	(25,51,497.02)	Less : Dep 10%	7,374.00	66,367.59
PAYABLES			RECEIVABLES		
General Account	33,62,588.05		Grant Receivable from Ministry of Social Justice & empowerment Govt. of India, New Delhi		7,44,724.00
Sundry Creditors	0.56	33,62,588.61	Cash on Hand		-
TOTAL		8,11,091.59	TOTAL		8,11,091.59

For VIDYARANYA

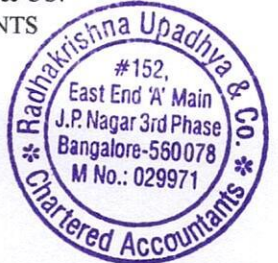
For RADHAKRISHNA UPADHYA & CO.

CHARTERED ACCOUNTANTS

(GENERAL SECRETARY)

VIDYARANYA (R)
Mandur, (Via) Vergo Nagar
Bangalore East
Bangalore - 560 049

(RADHAKRISHNA)
Proprietor



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Place: Bangalore
Date : 17/05/2024