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Surendra S. Nayak
B.Com., F.C.A.,

S.S. Nayak & Co.
CHARTERED ACCOUNTANTS

Ref.:

Date :

AUDITOR'S REPORT

We have audited the Balance Sheet of ARALU as at 31st March 2019 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institution. 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by law have been kept by the Institution so far it appears from our examination of those books.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India.

(a) in the case of Balance Sheet, of the state of affairs of the Institution as at 31st March 2019; and

(b) in the case of Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

BANGALORE:
DATED: 28.05.2019

for S.S NAYAK & CO.,
CHARTERED ACCOUNTANTS
ICAI FRN 011615 S

S.S. Nayak
(SURENDRA S. NAYAK)
Proprietor
M. No. 44045



ARALU
Admin off: JERUSALEM COLONY, BEHIND KARNATAKA COLLEGE, BIDAR 585401
BALANCE SHEET AS AT 31.03.2019

LIABILITIES		AMOUNT
		Rs.
GENERAL FUND: Balance b/f Less: Excess of Expenditure over Income	2,04,437.18 (27,693.19)	
		1,76,743.93
Unutilised Grants		10,985.24
TOTAL		1,87,729.23
ASSETS		AMOUNT
		Rs.
FIXED ASSETS: (As per Schedule)		10,499.99
Rent Advance		6,000.00
Telephone Deposit		2,000.00
Tax Deducted at Source		67,890.00
Closing Balance:		
Cash on Hand		2,334.54
Cash at State Bank of Mysore 16770	89,442.72	
Cash at State Bank of Mysore 05180	9,561.98	
		99,004.70
TOTAL		1,87,729.23

BIDAR:
Dated: 28.05.2019

" AS PER OUR REPORT OF EVEN DATE "
for S.S NAYAK & CO.,
CHARTERED ACCOUNTANTS
FRN 011615 S



(SURENDRA S. NAYAK)
Proprietor
M.No. 44045

ARALU
Admin off: JERUSALEM COLONY, BEHIND KARNATAKA COLLEGE, BIDAR 585401
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

EXPENDITURE	SCH	AMOUNT
To		Rs.
PROGRAMME EXPENSES:		
1. Pre Primary Education Centre - ASHA	4,61,299.00	
2. Residential School for orphanage children-ASHA	16,03,969.00	
3. Child Rights Education- VISTHAR	7,71,132.00	
4. Safe Village Programme	69,391.00	
Office Rent		29,05,791.00
Honorarium to Co ordinators		60,000.00
Printing & Stationery		4,02,280.00
Honorarium to Accountant		16,525.00
Computer Maintenance		65,000.00
Office Expenses		5,250.00
Bank Charges		9,800.00
Depreciation		560.50
		1,856.19
TOTAL		34,67,062.69
INCOME		AMOUNT
By		Rs.
Utilisation of Specific Grants:		
Unutilised Grants b/f		49,727.04
Grant received from:		
ASHA FOR EDUCATION	19,11,000.00	
VISTHAR TRUST	7,30,547.70	
HOPE NOW	65,000.00	
		27,06,547.70
Less: Unutilised Grant c/f		27,56,274.74
		10,985.24
Community Contribution		27,45,289.50
Bank Interest		1,42,100.00
Service charges from ICICI		20,746.00
Income Tax Refund		5,08,834.00
Membership Fee & Contribtuion		3,500.00
Contributions		900.00
Excess of Expenditure over Income		18,000.00
		27,693.19
TOTAL		34,67,062.69

BIDAR:
Dated: 28.05.2019

" AS PER OUR REPORT OF EVEN DATE "
for S.S NAYAK & CO.,
CHARTERED ACCOUNTANTS
FRN 011615 S



Surendra
(SURENDRA S. NAYAK)
Proprietor
M.No. 44045

ARALU
Admin off: JERUSALEM COLONY, BEHIND KARNATAKA COLLEGE, BIDAR 585401
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2019

RECEIPTS		AMOUNT
To		Rs.
Opeining Balance:		
Cash on Hand		
Cash at Bank:		6,645.04
Cash at State Bank of India 05180	43,263.78	
Cash at State Bank of India 16770	70,166.22	
Grant received from:		1,13,430.00
ASHA FOR EDUCATION	19,11,000.00	
VISTHAR TRUST	7,30,547.70	
HOPE NOW	65,000.00	
Community Contribution		27,06,547.70
Bank Interest		1,42,100.00
Service charges from ICICI		20,746.00
Income Tax Refund		5,08,834.00
Interest on Income Tax Refund		71,480.00
Membership Fee & Contribtuion		3,500.00
Contributions		900.00
		18,000.00
TOTAL		35,92,182.74
PAYMENTS		AMOUNT
By		Rs.
PROGRAMME EXPENSES:		
1. Pre Primary Education Centre - ASHA	4,61,299.00	
2. Residential School for orphanage children-ASHA	16,03,969.00	
3. Child Rights Education- VISTHAR	7,71,132.00	
4. Safe Village Programme	69,391.00	
Office Rent		29,05,791.00
Honorarium to Co ordinators		60,000.00
Printing & Stationery		4,02,280.00
Honorarium to Accountant		16,525.00
Computer Maintenance		65,000.00
Office Expenses		5,250.00
Tax Deducted at Source		9,800.00
Bank Charges		25,637.00
		560.50
Closing Balance:		
Cash on Hand		
Cash at State Bank of India 64153016770	89,442.72	2,334.54
Cash at State Bank of India 54016443808	9,561.98	
TOTAL		99,004.70
		35,92,182.74

BIDAR:
Dated: 28.05.2019



for S.S NAYAK & CO.,
CHARTERED ACCOUNTANTS
FRN 011615 S

Surendra S. Nayak
(SURENDRA S. NAYAK)
Proprietor
M.No. 44045

ARALU
SCHEDULE FOR FIXED ASSETS AS AT 31.03.2019

PARTICULARS	AS AT 01.4.2018	ADDITIONS	TOTAL	DEPRECIATION		AS AT 31.3.2019
				RATE	AMOUNT	
FURNITURE & FIXTURES	3,657.37	-	3,657.37	15%	548.61	3,108.76
EQUIPMENTS	545.79	-	545.79	15%	81.87	463.92
MOTOR CYCLE	6,927.76	-	6,927.76	15%	1,039.16	5,888.60
CYCLES	225.07	-	225.07	15%	33.76	191.31
COMPUTER & ACCESSORIES	6.14	-	6.14	60%	3.68	2.46
TYPEWRITER	108.76	-	108.76	15%	16.31	92.45
CELL PHONE	263.57	-	263.57	15%	39.54	224.03
BOOKS	621.72	-	621.72	15%	93.26	528.46
	12,356.18	-	12,356.18		1,856.19	10,499.99

