

**Aarambh Society for Autism and Slow  
Learners Children Aurangabad**

Flat no B-14, Jabinda Residency, Shahnoormiya Dargah Chowk,  
Aurangabad-431005.

**Audited Statement of Accounts  
For Financial Year 2020-21**



**Auditor**

**M Aundhekar & Associates**  
Chartered Accountants

Plot no 55, Jai Vishwa Bharati Colony, Near Jain Sweets,  
Aurangabad- 431005.

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2021-22

PAN AADTA7120L  
Name AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN AURANGABAD  
Address Flat No. B-14, Jabinda Residency, , Deva Nagari Shahnoormiya Dargah Chowk , Kranti Chowk , AURANGABAD , Kranti Chowk S.  
O , 19-Maharashtra , 91-India , 431005  
Status AJP (Artificial Juridical Person) Form Number ITR-7  
Filed u/s 139(1) - Return filed on or before due date e-Filing Acknowledgement Number 732688150311221

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	7,430
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 7,430
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-12-2021 13:44:45 from IP address 10.1.254.19 and verified by AMBIKA BALASAHEB  
TAKALKAR having PAN AGAPT8827G on 31-12-2021 13:57:03 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AADTA7120L07732688150311221989B73A4B16105458AC73BE51321806317C3DA44

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Statement of Computation of Income

## Aarambh Society for Autism And Slow Learners Children Aurangabad

Status: Trust

Gender: - Asst Year : 2021-22 Prev Year : 2020-21  
Address: AURANAGBAD-431005. PAN: AADTA7120L  
E-mail : aarambhautismcenter@gmail.com DOI : 20/06/2012  
MobileNo: 8275284178 Res. Status : Ordinarily Resident

### SOURCES OF INCOME

Amount  
(Rs)

Amount  
(Rs)

Amount  
(Rs)

### 1 STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH 2020

1 Voluntary Contributions other than Corpus fund	50,54,707	
2 Income from Other than Voluntary Contributions	5,61,915	56,16,622
Less:		
3 Amount applied during the previous year for Revenue Account	22,26,850	
4 Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income	8,42,493	30,69,343

### 2 Taxable Amonut

25,47,279

Less:

Amount deemed to have been applied during the previous year for which Form 9A Furnished 7,75,000

Less: Accumulated for specified purpose for future years 17,72,279

### GROSS TOTAL INCOME

-

### DEDUCTIONS U/C VIA

Description	Gross	Qualifying	Deductable
Deduction U/s 80C	-	-	-
Total	-	-	-
Total(80C+80CCC+80CCD(1))	-	-	-
80TTA- Interest on saving account	-	-	-
Total Deductions	-	-	-
TOTAL INCOME (Rounded off)	-	-	-

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**Aarambh Society for Autism And Slow Learners Children Aurangabad**

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**TAX ON TOTAL INCOME**

	INCOMES	INCOME	TAX
Normal Income & Tax		-	-
Total Tax			-
Rebate U/s 87A			-
Tax After Rebate U/s 87A			-
<b>TAX AND CESS</b>			-
<b>TOTAL TAX</b>			-
<b>TDS</b>			<b>7,430</b>
<b>Balance Tax Payable / (Refund Due)</b>			<b>(7,430)</b>

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**Exempt Income**

-

**Bank Account Details**

Account Number	62244857159
Type Of Account	Saving
IFSC Code	SBIN0021139
Bank Name	STATE BANK OF INDIA

Assessee /  
Authorised Signatory

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

727788280311221

Date of e-Filing

31-Dec-2021

Name	:	AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN AURANGABAD
PAN/TAN	:	AADTA7120L
Address	:	Flat No. B-14, Jabinda Residency,,Deva Nagari Shahnoormiya Dargah Chowk,AURANGABAD,Kranti Chowk,Kranti Chowk S.O,Maharashtra,INDIA,431005
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2021-22
Financial Year	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	AGAPT8827G

(This is a computer generated Acknowledgement Receipt and needs no signature)

# 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

Acknowledgement Number -727788280311221



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

I have examined the balance sheet of AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN AURANGABADAADTA7120L [name of the trust or institution] as at 31st March 2021 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

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below: --

In my opinion and to the best of my information, and according to information given to me, 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 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name	MINAL AUNDHEKAR
Membership Number	194243
Firm Registration Number	153575w
Date of Audit	31-Dec-2021
Place	49.36.47.74
Date	31-Dec-2021

## 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	₹ 22,26,850
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.	Yes, ₹ 7,75,000
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.	₹ 8,42,493
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No



Sl. No.	Details	Amount
	No Records Added	

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)	₹ 17,72,279
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	Yes, FIXED DEPOSIT
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	Yes, ₹ 2,34,053, LATE RECEIPT IN EARLIER YEARS MAKING IT IMPOSSIBLE TO SPEND BEFORE END OF THE EARLIER YEARS.
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
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

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
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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 Yes

Sl. No.	Detail	Amount
1	SALARY	₹ 3,00,000
2	LOAN REPAYMENT	₹ 77,912

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

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

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





Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

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

Sl. No.	Name of the Person	Amount	Remarks
		No Records Added	

**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 of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
									No Records Added

Place 49.36.47.74  
Date 31-Dec-2021

Acknowledgement Number - 727788280311221

This form has been digitally signed by AMBIKA BALASAHEB TAKALKAR having PAN AGAPT8827G from IP Address 49.36.47.74 on 31-Dec-2021 01:20:45 PM  
Dsc SI No and issuer ,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority





## **M Aundhekar & Associates**

### **Chartered Accountants**

Plot no-55, Near Jain Sweets, Jai Vishwa Bharti Colony, Aurangabad- 431005.

Mob No 9545555135, Email Id: minalaundhekar@gmail.com

## **INDEPENDENT AUDITOR'S REPORT**

### **The Members of**

**Aarambh Society for Autism and Slow Learners Children,**

**Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.**

We have audited the accompanying standalone financial statements of Aarambh Society for Autism and Slow Learners Children Aurangabad("the Trust"), which comprise the Balance Sheet as at March 31, 2021, and the Statement of Income and Expenditure Account and the Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

### ***Basis of opinion***

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design,



implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Trust's financial reporting process

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**For M Aundhekar & Associate  
Chartered Accountants**

**FRN No.: 153575W**

*Mista*

**CA Minal Aundhekar**

**M No. 194243**

**Place: Aurangabad**

**Date: 31/12/2021**

**UDIN: 21194243AAAABC3035**

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED  
UNDER SUB - SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF  
THE BOMBAY PUBLIC TRUST ACT.**

Registered No.: F-18307, (A'bad)

Name of the Public Trust : **AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS  
CHILDREN**

For the Year ending :- 31/03/2021

Sr. No.	Particulars	Remark
(a)	Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules;	Yes
(b)	Whether receipt and disbursements are properly and correctly shown in the accounts.	Yes
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts.	Yes
(d)	Whether all books, deeds, accounts, Vouchers, Other documents or records required by the auditor were produced before him.	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein and communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit reports have been duly complied with;	No
(f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him.	Yes
(g)	Whether any property or funds of the Trust were applied for any object or purpose other than object or purpose of the Trust;	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any;	No
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	Not Applicable
(j)	Whether any money of the public trust has been invested contrary to the provisions of the section 35 .	No
(k)	alienations, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditors.	No
(l)	All cases of irregular, illegal or improper expenditure or failure or commission to recover monies or other property there or & whether such expenditure, failure, omission, or waste was cause in consequence of branch or trustee or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust.	No Cases Reported
(m)	Whether the budget has been filed in the form, provided by rule 16A	No
(n)	Whether the maximum and minimum of the trustee is maintained	Yes
(o)	Whether the meeting are held regularly as provided in such instrument.	Yes
(p)	Whether the minutes book or the proceeding of the meetings is maintained.	Yes
(q)	Whether any of the trustees has any interest in the investment of the trust.	No
(r)	Whether any of the trustees is a debtor or creditor of the trust.	No
(s)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	No
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or Assistant Charity Commissioner.	No

For M Aundhekar & Associates  
Chartered Accountants



CA Minal Aundhekar  
M no. 194243  
FRN No. 153575W  
UDIN:- 21194243AAAABC3035



Place :- Aurangabad  
Date :- 31/12/2021

**Aarambh Society for Autism and Slow Learners Children Aurangabad**  
Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

**Balance Sheet as on 31/03/2021**

Sr. No	Particulars	Sch No.	As on 31/03/2021	As on 31/03/2020
<b><u>Sources of Funds</u></b>				
I	Corpus Funds	1	23,023	23,023
II	Specific Fund	2	1,500,000	1,500,000
III	Loans and Liabilities	3	91,715	164,715
IV	Excess of Income over Expenditure		6,416,999	3,261,280
	<b>Total</b>		<b>8,031,737</b>	<b>4,949,018</b>
<b><u>Application of Funds</u></b>				
I	<b>Non Current Assets</b>			
a)	Fixed Assets	19		
	Gross Block		2,038,740	2,170,668
	Less: Depreciation		295,002	310,921
	Net Block		1,743,737	1,859,747
II	Investments	4	4,557,363	1,340,377
III	<b>Current Assets</b>			
a)	Current Assets, Loans & Advances			
	Deposit Assets	5	200,000	200,000
	Accounts Receivables	6	-	25,500
	Cash and Bank Balance	7	1,730,424	1,699,280
	Other Current Assets	8	20,776	17,316
			1,951,200	1,942,096
b)	Less: Current Liabilities & Provisions			
	Duties & Taxes	8	8,063	10,150
	Provisions	9	192,500	71,840
	Sundry Creditors	10	20,000	55,212
	Other Current Liabilities	11	-	56,000
			220,563	193,202
	<b>Net Current Assets</b>		<b>1,730,637</b>	<b>1,748,894</b>
	<b>Total</b>		<b>8,031,737</b>	<b>4,949,018</b>

Significant Accounting Policies & Notes on Accounts 20

As per even dated Report Attached

For M Aundhekar & Associates  
Chartered Accountants  
Firm Reg. No.: FRN153575W

CA Minal Aundhekar  
M No. 194243

Place: Aurangabad  
Date: 30/12/2021  
UDIN: 21194243AAAABC3035



For Aarambh Society for Autism and Slow Learners  
Children Aurangabad

Ambika Takalkar  
Managing Trustee

Balasaheb Takalkar  
President

**Aarambh Society for Autism and Slow Learners Children Aurangabad**  
Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

**Income & Expenditure Account for the year ended 31/03/2021**

Sr. No	Particulars	Sch No.	As on 31/03/2021	As on 31/03/2020
<b><u>Income</u></b>				
I	Donations	12	5,054,707	2,822,869
II	School Fees	13	71,300	817,400
III	Other Income	15	256,562	219,332
<b>Total Income</b>			<b>5,382,569</b>	<b>3,859,601</b>
<b><u>Expenditure</u></b>				
I	<b>Direct Expenses</b>			
a)	Schooling & Therapy Expenses	16	1,574,620	2,057,645
b)	Event & Workshops Expenses	17	123,490	287,501
			<b>1,698,110</b>	<b>2,345,146</b>
II	Other Expenses	18	233,738	390,541
III	Depreciation	19	295,002	310,921
<b>Total Expenditure</b>			<b>2,226,850</b>	<b>3,046,608</b>
<b>Net Surplus/(Deficit) for the year</b>			<b>3,155,719</b>	<b>812,993</b>
Surplus/Deficit brought forward from earlier years			3,261,280	2,448,287
<b>Balance Surplus/(Deficit) to be transferred to Balance Sheet</b>			<b>6,416,999</b>	<b>3,261,280</b>

As per even dated Report Attached


For M Aundhekar & Associates  
Chartered Accountants  
Firm Reg. No.: FRN153575W

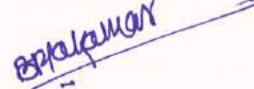
  
CA Minal Aundhekar  
M No. 194243

Place: Aurangabad  
Date: 30/12/2021  
UDIN: 21194243AAAAABC3035



For Aarambh Society for Autism and Slow Learners  
Children Aurangabad

  
Ambika Takalkar  
Managing Trustee

  
Balasaheb Takalkar  
President

**Aarambh Society for Autism and Slow Learners Children Aurangabad**  
Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

**Schedules forming part of Accounts**

Particulars	As on 31/03/2021	As on 31/03/2020
<b>Schedule- 1</b>		
<b>Corpus Funds</b>		
Life Membership Fees	23,023	23,023
<b>Total</b>	<b>23,023</b>	<b>23,023</b>
<b>Schedule- 2</b>		
<b>Specific Funds</b>		
Movable Property Fund	15,00,000	15,00,000
<b>Total</b>	<b>15,00,000</b>	<b>15,00,000</b>
<b>Schedule- 3</b>		
<b>Loans and Liabilities</b>		
Anamat (Loan from Trustees)		
Ambika Takalkar	-	42,700
Amrita Purohit	17,000	17,000
B.P. Takalkar	28,691	28,691
Kalyani Patil	10,000	10,000
Pramod Giakwad	18,800	18,800
Shashank Kano	-	18,300
Vaishali Sanjay Kulkarni	-	12,000
Yogita Patil	17,224	17,224
<b>Total</b>	<b>91,715</b>	<b>1,64,715</b>
<b>Schedule- 4</b>		
<b>Investments</b>		
Accrued Interest on Fixed Deposits	57,363	21,229
Fixed Deposits	45,00,000	13,19,148
<b>Total</b>	<b>45,57,363</b>	<b>13,40,377</b>
<b>Schedule- 5</b>		
<b>Deposit Assets</b>		
Rent Deposit	2,00,000	2,00,000
<b>Total</b>	<b>2,00,000</b>	<b>2,00,000</b>
<b>Schedule- 6</b>		
<b>Accounts Receivables</b>		
Bus Fees Receivable	-	1,500
Tution Fees Receivable	-	24,000
<b>Total</b>	<b>-</b>	<b>25,500</b>
<b>Schedule- 7</b>		
<b>Cash and Bank Balance</b>		
Cash in Hand	11,912	21,748
IDBI Bank A/c	2,17,763	2,11,046
COSMOS Bank	2,63,346	-
State Bank of India A/c	12,37,402	14,66,486
<b>Total</b>	<b>17,30,424</b>	<b>16,99,280</b>





**Schedule- 8****Other Current Assets**

Advance Given For Hall Booking of Event	-	3,100
TDS Receivable	8,846	14,216
TDS Receivable for A.Y. 2021-22	7,430	-
Credit	4,500	-
<b>Total</b>	<b>20,776</b>	<b>17,316</b>

**Schedule- 9****Duties & Taxes**

Professional Tax Payable	3,750	8,900
TDS Payable	4,313	1,250
<b>Total</b>	<b>8,063</b>	<b>10,150</b>

**Schedule- 10****Provisions**

Rent Payable	1,92,500	-
Legal Fees Payable	-	45,000
Audit Fees Payable	-	26,840
<b>Total</b>	<b>1,92,500</b>	<b>71,840</b>

**Schedule- 11****Sundry Creditors**

Ambika Takalkar	-	35,212
Deshmukh Enterprises	20,000	20,000
<b>Total</b>	<b>20,000</b>	<b>55,212</b>

**Schedule- 12****Other Current Liabilities**

Advanced Tution Fees Received	-	56,000
<b>Total</b>	<b>-</b>	<b>56,000</b>

**Schedule- 13****Donations**

Doantions Received	50,54,707	28,22,869
<b>Total</b>	<b>50,54,707</b>	<b>28,22,869</b>

**Schedule- 14****School Fees**

Tution Fees	68,700	7,12,500
Competition Participation Fees	2,600	-
Bus Fees	-	1,04,900
<b>Total</b>	<b>71,300</b>	<b>8,17,400</b>

**Schedule- 15****Other Income**

Interest on Saving Account	36,602	43,058
Interest on Fixed Deposits	1,68,100	88,389
Interest on IT Refund	820	-
Income from Aarambh Art Zone	51,040	87,885
<b>Total</b>	<b>2,56,562</b>	<b>2,19,332</b>

**Schedule- 16****Schooling & Therapy Expenses**

Teachers Salary	7,67,000	10,94,485
Stipend	48,500	-
Therapy Expenses	87,500	1,61,100
Petrol & Diesel Expenses (For School Bus)	17,500	1,73,600
Rent (School Building)	6,00,000	5,44,370
Electricity Expenses	15,910	21,690
Printing and Stationery	38,210	62,400
<b>Total</b>	<b>15,74,620</b>	<b>20,57,645</b>



**Schedule- 17**

**Events & Workshops Expenses**

Aarambh Art Zone Expenses	73,000	50,029
Expenses for Events	50,490	2,37,472
<b>Total</b>	<b>1,23,490</b>	<b>2,87,501</b>

**Schedule- 18**

**Other Expenditure**

Accounting Charges	72,001	54,000
Promotion Expenses	-	37,700
Bank Charges	266	1,701
Postage & Courier	9,844	3,945
Legal Fees	-	15,000
Telephone Expenses	-	2,090
Travelling Expenses	925	12,891
Staff Welfare Expenses	-	5,600
Repairs & Maintenance	26,906	60,244
Office Expenses	21,413	60,419
Audit fees	18,000	15,000
Local Conveyance	-	3,000
Professional Fees	69,000	85,340
Insurance	-	24,711
Health and Sanitization	6,884	-
Website Expenses	4,499	-
Professional Tax	4,000	8,900
<b>Total</b>	<b>2,33,738</b>	<b>3,90,541</b>



# **Aarambh Society for Autism and Slow Learners Children Aurangabad**

Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

## **Schedule-20: Significant Accounting Policies & Notes to Accounts**

### **1. Background**

AARAMBH is a registered non-governmental organization in public trust F-18307 working to provide quality special education, therapy and vocational training to the autistic and slow learner children since 2011. It is a first Autism center in the Marathwada region. It offers complete care and a happy, dignified and secure life filled with love, compassion, and achievement-oriented activities to autistic and slow learner children. AARAMBH also conducts workshops for the special children parents for their education and guidance. It receives income in the form of Donations, School Fees and Bank Interest which it spends on education, therapy and trainings of autistic and slow learner children.

### **2. Significant Accounting Policies**

#### **a)General**

The Financial Statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards. The preparation required adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities. Differences between the actual results and estimates are recognised in the year in which they become known or materialises.

#### **b)Fixed Assets**

The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets.

#### **c)Depreciation**

Depreciation has been provided on Fixed Assets under Written Down Value method at the rates and in the manner prescribed under the Income Tax Act,1961.

#### **d)Revenue Recognition**

Income from Schooling and Interest on deposits are recognised on accrual basis. Donations Other Income are recognised on receipt basis.

#### **e) Investments**

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long term investments.

#### **f) Impairment of Assets**

The Trust assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the trust estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the income and expenditure account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.



**g) Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognised when the trust has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A Contingent Asset is neither recognised nor disclosed in the financial statements.


**h) Donation in Kind**

Donation in kind is recognized at zero value in the books of accounts of trust.

2. In the opinion of the Trustees, the current assets, loans & advances will realise a value not less than the amounts stated in the BalanceSheet, if realised in the ordinary course of business.
3. The Corpus Fund includes fund assigned by the executive committee as corpus.
4. The balance with the banks in current accoutns and fixed deposits were confirmed by the respective banks.
5. Previous year figures have been regrouped /reclassified wherever necessary to suit the current year's layout.

As per even dated Report Attached


**For M Aundhekar & Associates**  
**Chartered Accountants**  
Firm Reg. No.: FRN153575W

  
CA Minal Aundhekar  
M No. 194243

Place: Aurangabad  
Date: 30/12/2021



**For Aarambh Society for Autism and  
Slow Learners Children Aurangabad**

  
Ambika Takalkar  
Managing Trustee

  
Balasaheb Takalkar  
President

**Aarambh Society for Autism and Slow Learners Children Aurangabad**  
Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

**Schedule-19: Fixed Assets & Depreciation**

Name of the Asset	Rate of Dep.	Opening Balance	Additions		Deletion During the year	Dep. For the year	Closing Balance
			Before 30.9.2020	After 30.9.2020			
Computer & Laptop	40%	53,777	31,000	-	-	33,911	50,866
Furniture	10%	5,02,434	-	-	-	50,240	4,52,194
Therapy & other Equipments	15%	1,36,333	-	55,000	-	24,575	1,66,758
Books	40%	8,809	-	-	-	3,524	5,285
BSNL Modem	15%	1,110	-	-	-	167	943
Web Camera & Biometric Machine	15%	1,932	-	-	-	290	1,642
Vehicle Tata Magic	15%	6,08,151	-	-	-	91,223	5,16,928
Electrical Equipment	15%	1,68,518	-	-	-	25,278	1,43,240
Musical Instruments	15%	36,322	-	-	-	5,448	30,874
Shade	10%	1,78,525	-	-	-	17,852	1,60,672
Computer Software	40%	34,691	-	-	-	13,876	20,814
Biometric Machine	15%	5,525	-	-	-	829	4,696
Outdoor Games Equipments	15%	55,500	-	-	-	8,325	47,175
Projector	15%	51,000	-	-	-	7,650	43,350
Setup Box	15%	1,850	-	-	-	278	1,572
Watchman Room	10%	8,588	-	-	-	859	7,729
CCTV	15%	-	35,999	-	-	5,400	30,599
Bed	15%	-	-	56,994	-	4,275	52,719
Mobile Handset	15%	6,683	-	-	-	1,002	5,681
<b>Total</b>		<b>18,59,747</b>	<b>66,999</b>	<b>1,11,994</b>	<b>-</b>	<b>2,95,002</b>	<b>17,43,737</b>




**Aarambh Society for Autism and Slow Learners Children Aurangabad**  
Flat no B-14, Jabinda Residency, Shanoormiya Dargah Chowk, Aurangabad-431005.

**Receipts and Payments Account for the year 2020-21**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance</b>		<b>1,699,280</b>	<b>Liabilities</b>		<b>283,456</b>
Bank Accounts	1,677,532		TDS Paid	62,405	
Cash-in-hand	21,748		Sundry Creditors	76,211	
			Last Year Audit Fees Paid	26,840	
<b>Investments</b>		<b>1,340,377</b>	Leagal Fees payable	45,000	
Fixed Deposit Matured	1,340,377		Loan Repayment	73,000	
			<b>Fixed Assets Purchased</b>		<b>142,994</b>
			BED Purchased	56,994	
<b>Current Assets</b>		<b>33,970</b>	Laptop Purchased	31,000	
Hall Adadvanced Refund	3,100		Therapy Equipments & Toyes Purchased	55,000	
Income Tax Refund	5,370				
Bus Fees Receivables	1,500		<b>Investments</b>		<b>4,500,000</b>
Tution Fees Receivable	24,000		Fixed Deposit during the year	4,500,000	
<b>Indirect Incomes</b>		<b>5,261,776</b>	<b>Indirect Expenses</b>		<b>1,678,529</b>
Art Zone Income	51,040		Schooling & Therapy Expenses	854,500	
Bank Interest	36,602		Events & Worksops Expenses	118,490	
Donation Receipts	5,054,707		Other Expenses	705,539	
Interest on Fixed Deposit	103,307				
-Interest on IT Refund	820		<b>Closing Balance</b>		<b>1,730,424</b>
Tution & Competation Fees	15,300		Bank Accounts	1,718,511	
			Cash-in-hand	11,913	
<b>Total</b>		<b>8,335,403</b>	<b>Total</b>		<b>8,335,403</b>

As per even dated Report Attached

For M Aundhekar & Associates  
Chartered Accountants  
Firm Reg. No.: FRN153575W

  
CA Minal Aundhekar  
M No. 194243



For Aarambh Society for Autism and Slow Learners Children  
Aurangabad

  
Ambika Takalkar  
Managing Director

  
Balasaheb Takalkar  
President

Place: Aurangabad  
Date:31/12/2021  
UDIN: 21194243AAAABC3035

<b>Public Trust Registration Office</b> Aurangabad <b>Trust Accounts Submission Verification Form</b>	<u>Accounting Year</u> <b>2020-2021</b>
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Acknowledgement No: ARN/256334/TA/21	Date: 31-12-2021
<b>Trust Information</b> Name of Trust: AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN AURANGABAD	
Address of Trust: AURANGABAD AURANGABAD AURANGABAD Aurangabad Aurangabad Aurangabad - 431001.	Trust Number: F-0018307(ARN)

<b>Accounts Details</b> 1. Funds and Liabilities Total (Schedule VIII)	8252300.00
2. Property and Assets Total (Schedule VIII)	8252300.00
3. Total Expenditure (Schedule IX)	2226850.00
4. Total Income (Schedule IX)	5382569.00
5. Gross Annual Income Chargeable To Contribution (Schedule IX-C)	0.00
6. Amount of Contribution Computed At the Rate Fixed Under the Subsection (1) Of Section 58 and Payable	0.00

**VERIFICATION**

We, Trustees and Auditor of above mentioned trust, declare to the best of our knowledge and belief, the information given in the financial statements, audit report and schedules which have been transmitted electronically by us vide ARN/256334/TA/21 is correct and complete and that the amounts and particulars shown above are truly stated and are in accordance with Maharashtra Public Trust Act, 1950.

Trustee 1 (Name) : \_\_\_\_\_

Signature : \_\_\_\_\_ Place: \_\_\_\_\_ Date: \_\_\_\_\_

Trustee 2 (Name) : \_\_\_\_\_

Signature : \_\_\_\_\_ Place: \_\_\_\_\_ Date: \_\_\_\_\_

Trustee 3 (Name) : \_\_\_\_\_

Signature : \_\_\_\_\_ Place: \_\_\_\_\_ Date: \_\_\_\_\_

Auditor (Name) : CA Minal Hemant Aundhekar

Signature : *Minal* Place: Aurangabad Date: 31/12/21



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