

**AARAMBH**  
**SOCIETY FOR AUTISM AND SLOW**  
**LEARNERS CHILDREN AURANGABAD**

**Audited Financial Statements**  
**For The Year Ended**  
**31<sup>st</sup> March 2023**

**Auditors**  
**V. D. Abhyankar & Associates**  
**Chartered Accountants**  
69, 'Ajinkya', First Floor, Sarang Society,  
Near Gajanan Maharaj Mandir,  
Garkheda Road,  
Aurangabad - 431 005.



**AUDITOR'S REPORT  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2023**

(Relating to Accounts under Sub-Section 2 of Section 33 & 34 and Rule 19 of the Bombay Public Trust Act)

**NAME OF THE TRUST: AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN ABAD  
REGISTRATION NO. : F-18307**

1.	Whether accounts are maintained regularly and in accordance with provisions of the act and the rules.	Yes
2.	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
3.	Whether the cash balance and the vouchers in the custody of manager or trustees on the date of audit were in agreement with the accounts.	Yes
4.	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him.	Yes
5.	Whether a register of movable and immovable properties is properly maintained, the changes there in if any are communicated from time to time to the regional office & the defects and inaccuracies if any in the previous audit report have been duly complied with.	No
6.	Whether the manager or the trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him.	Yes
7.	Whether any property or fund of the trust was applied for any object or purpose other than the object or purpose of the trust.	No
8.	The amount outstanding for more than one year & the amounts written off if any	No
9.	Whether the tenders were invited for the repairs or construction involving expenditure exceeding Rs. 5000.	Yes
10.	Whether any money of the public trust has been invested contrary to the provisions of section 35.	No
11.	Alienation, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor.	No

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**Aurangabad Office :**

Plot No. 69, 'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431005. Ph. 0240-2332460/2970191

**Pune Office :**

Flat No. 3, Anupam Terrace Co-operative Housing Society, S.No. 132/14-17 AB 18, Karve Road, Kothrud, Pune - 411029. Mob. : 9822086466

12.	All cases of irregular, illegal or improper expenditure or failure or omission to recover the monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the Trustees or any other persons while in the management of the trustee.	No
13.	Whether the budget has been filed in the form provided by the rule 16a	No
14.	Whether the maximum or the minimum number of the trustees is Maintained.	Yes
15.	Whether the meetings are held regularly as provided in such instruments.	Yes
16.	Whether the minutes book or the proceeding of the meetings is Maintained.	Yes
17.	Whether any of the trustees has the interest in the investment of the trust.	No
18.	Whether any of the trustees is the debtor or the creditor of the trust	No
19.	Whether the 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 the audit.	Yes
20.	Any special matter which the auditor thinks fit or necessary to bring to the notice of the deputy or assistant charity	No

*As per Notes to Audit Report*

For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W

*P.A.*

CA Pallavi A Abhyankar  
Partner  
Membership No. 511611

Date: 31/10/2023  
Place: Aurangabad



**31 OCT 2023**

UPIN: 23511611B GYCVZ5907

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX-C  
(VIDE RULE 32)

(Statement of Income liable to Contribution For the Year Ending March 31, 2023)

(Amount in Rs.)

I	Income as shown in the income & expenditure account (schedule ix)	91,64,619
II	Item not chargeable to contribution under section 58 & rule 32	
1	Donation received from other public trusts & dharmadas	Nil
2	Grants received from governments & local authorities	Nil
3	Interest on sinking or depreciation fund	Nil
4	Amount spent for the purpose of secular education	38,36,103
5	Amount spent for the purpose of medical relief	Nil
6	Expenditure incurred for the purpose of veterinary treatment of animals	Nil
7	Expenditure incurred from donations for relief of distress caused by scarcity drought, flood, fire or other natural calamity	Nil
8	Deduction out of income from lands used for agricultural purposes A. Land revenue and local fund cess B. Rent payable to superior landlord C. Cost of production, if lands are cultivated by trust	Nil
9	Deductions out of income from land used for non-agricultural purposes A. Assessment ceases and other government or municipal taxes B. Ground rent payable to the supervisor landlord C. Insurance premium D. Repairs at 10% of gross rent of building E. Cost of collection at of gross rent of building let out	Nil
10	Cost of collection of income or receipts from securities stocks at 1% of such income.	Nil
11	Deductions on account of repairs in respect of buildings not rented and yielding no income at 10% of estimated gross annual rent	Nil



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III	Gross annual income chargeable to contribution (i-ii)	53,28,516
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Certified that while claiming deduction admissible under the above schedule, the Trust has not claimed any amount twice either wholly or partly against any of items mentioned in the schedule which have the effect of double deduction.

For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W



CA Pallavi A Abhyankar  
Partner  
M No. 511611

Date: 31/10/2023  
Place: Aurangabad

UDIN: 23511611B6YLVZ5707



**31 OCT 2023**

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX-D

1. Name of the Trust : Aarambh Society For Autism and Slow Learners Children Aurangabad
2. Registered Number : F-18307
3. Financial year : 2022-2023

Sr. No.	Particulars	Description			
1	Permanent account number of Trust	AADTA7120L			
2	Registration no. under section 12AA of Income Tax rules, 1961	N.A.			
3	Acknowledgement no. of Previous three years Income tax return & Date of Filing ITR.	Sr. No.	Acknowledgement No.	Date of Return	F.Y.
		1	581835610240920	24/09/2020	2019-20
		2	732688150311221	31/12/2021	2020-21
		3	791650661071122	07/11/2022	2021-22
4	PAN no. of all trustees	Sr. No.	Trustees Name	PAN No.	
		1	Ambika Takalkar	AGAPT8827G	
		2	Balasaheb Takalkar	ACGPT9291G	
		3	Dr. Amita Purohit	AFHPP4514L	
		4	Milind Kank	AOGPK0350E	
		5	Pramod Gaikwad	AEAPG6640J	
		6	Vaishali Kulkarni	AUXPS2046P	
		7	Shashank Kono	AOEPK4772R	
		8	Milind Damodare	ABGPD0743C	
		9	Chetan Patil	BZPPP9434E	

For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W

*Pals*

CA Pallavi A Abhyankar  
Partner

Membership No. 511611

Date: 31/10/2023

Place: Aurangabad

UDIN: 23571611B5YCVZ5707



Aarambh Society For Autism and Slow Learners Children

*Ambika*  
Ambika Takalkar  
Managing Trustee

*Balasaheb*  
Balasaheb Takalkar  
President

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THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX

[VIDE RULE 17 (1)]

Name of the Public Trust : Aarambh Society For Autism and Slow Learners Children Aurangabad  
Plot No.2, Medical Housing Society  
Shahanoorwadi Aurangabad-431005  
REGISTRATION NO. : F18307

Income and Expenditure Account for the year ending March 31, 2023

Expenditure	Rs.	Rs.	Income	Rs.
To Expenditure in respect of properties: Rates, Taxes, Cesses	-	-	By Rent	-
Repairs and maintenance	-	-	By Interest On Securities	-
Salaries	-	-	On Loans (On Fixed Deposits etc.)	-
Insurance	-	-	On bank account (Saving Account)	54,955
Depreciation	4,71,075	4,71,075	By Dividend	-
Other Expenses	-	-	By Donations in cash or kind	-
To Establishment Expenses	-	-	By Grants from Government for Educational Activities	-
To Remuneration to Trustees	-	-		
To Remuneration	-	-		
To Legal Expenses	-	-	By Income from other sources (As per Schedule "G")	91,09,664
To Audit Fees	-	24,525	By Income on Sale of Investments	-
To Contribution and Fees	-	18,000	By Profit on Sale of Fixed Assets	-
To Amount written off: (a) Bad debts	4,593	4,593	By Transfer from Reserve	-
(b) Loan scholarship	-	-		
(c) Irrecoverable rents	-	-		
(d) Other Items	-	-		
To Amounts transferred to Reserve or Specific Funds Transferred to Indigent Patient Fund A/c [Refer Schedule H - Note No. (10)]	-	-		
To Expenditure on objects of the trust (a) Religious	-	-		
(b) Medical Relief (As per Schedule "F")	-	-		
(c) Educational (As per Schedule "F1")	38,36,103	38,36,103		
(d) Relief of Poverty	-	-		
(f) Other charitable objects	-	-		
To Surplus carried over to Balance Sheet	-	48,10,324		
Total	91,64,619	91,64,619	Total	91,64,619

Subject to audit report on even date  
For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W

CA Pallavi A Abhyankar  
Partner  
Membership No. 511611  
Date: 31/10/2023  
Place: Aurangabad  
UDIN: 231161136YCVZ5767



Aarambh Society For Autism and Slow Learners Children Aurangabad

*Amblga*  
Amblga Takalkar  
Managing Trustee

*Balasaheb Takalkar*  
Balasaheb Takalkar  
President

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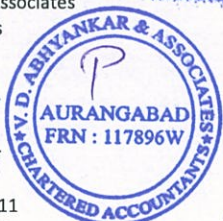
Name of the Public Trust :Aarambh Society For Autism and Slow Learners Children Aurangabad  
Plot No.2, Medical Housing Society  
Shahanoorwadi Aurangabad-431005  
REGISTRATION NO. : F18307

CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD 01/04/2022 TO 31/03/2023

Receipts	Amount (Rs)	Amount (Rs)	Payments	Amount (Rs)	Amount (Rs)
To Opening Balance		18,91,819	By Expense for object of trust		38,83,221
State Bank of India-159	8,54,408		Account Writing Charges	83,500	
Cosmos Bank	9,37,334		Audit fees	18,000	
IDBI Bank -3386 FCRA	2,683		Rent	6,90,000	
Cash	97,394		Salary	17,42,631	
To Bus Fees		1,45,900	Courier Expenses	6,797	
To Tuition Fees		5,75,901	Legal & Professional Fees	61,385	
To Art Zone Income		2,81,894	Local Conveyance	11,514	
To Bank Interest		54,955	Membership Fees	2,500	
To Donation		80,95,666	Petrol & Diesel Expenses	95,405	
To Interest on Income tax refund		503	Postage & Courier	5,000	
To Uniform Income		9,800	Office Expenses	56,181	
To Duties & Taxes		90,300	Printing & Stationery	71,138	
Professional Tax Payable	14,550		Electricity Expenses	25,030	
Tds on Professional Fees	6,750		Advertisement Expenses	10,618	
TDS on Rent	69,000		Bank Charges	779	
To Provision		48,100	Repairs & Maintenance	1,56,809	
Account Writing Charges	15,000		Reward Expenses	12,000	
Audit Fees Payable	18,000		TDS Interest	375	
Salary Payable	15,100		Telephone Expenses	9,792	
To Current Assets			Watchman Salary	84,000	
TDS		21,280	Website Expenses	7,500	
To Sundry Creditors		24,07,583	Written off	4,593	
			Travelling Expenses	61,021	
			Vehicle Insurance	40,101	
			Event Workshop Expenses	6,26,552	
			By Duties & Taxes		74,000
			Professional Tax Payable	3,750	
			Tds on Professional Fees	8,250	
			TDS on Rent	62,000	
			By purchase of fixed asset		22,74,456
			Electrical Equipment	53,300	
			Sangopan Project at Waluj	3,68,108	
			Furniture & Fixture	61,335	
			Therapy Equipments & Toyes	15,565	
			Vehicle-School Bus	17,76,148	
			By Loans and Advances		3,00,000
			Ferro Equip		
			By Payment against Liabilities		23,79,575
			Salary Payable	6,500	
			Sundry Creditors	23,48,974	
			TDS	24,101	
			By Closing Balance		47,12,450
			Fixed Deposit	17,00,000	
			State Bank of India-159	5,22,852	
			Cosmos Bank	24,48,758	
			IDBI Bank -3386 FCRA	2,466	
			Cash	38,374	
Total		1,36,23,701	Total		1,36,23,701

Subject to audit report on even date  
For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W

CA Pallavi A Abhyankar  
Partner  
Membership No. 511611  
Date: 31/10/2023  
Place: Aurangabad  
UDIN: 23511611BGCYCV25707



Aarambh Society For Autism and Slow Learners Children Aurangabad

Ambika Takalkar  
Managing Trustee

Balasaheb Takalkar  
President

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Aarambh Society For Autism and Slow Learners Children Aurangabad  
SCHEDULES FORMING PART OF THE ACCOUNTS  
SCHEDULE 'A'

OTHER EARMARKED FUNDS	Rs.	Rs.
I) Depreciation Fund -		
As per last Balance Sheet	-	
Add : Additions during the year	-	
Less: Deletion during the year	-	-
II) Earmarked Fund		-
Total ( I+II )		-

SCHEDULE 'D'

ADVANCES	Rs.
Advance for Fixed Asset (Ferro Equipment)	3,00,000
Total	3,00,000

SCHEDULE 'E'

CASH AND BANK BALANCES	Rs.	Rs.
In Current Account with -		
Cosmos Bank	24,48,758	
IDBI Bank -3386 FCRA	2,466	
State Bank of India-159	5,22,852	
FDR with -		
-	-	
In Saving Account with -		
-	-	29,74,076
With the Manager -		
Cash in hand		38,374
TOTAL Rs :-		30,12,450

*Ambaleq*



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**SCHEDULE "B"**  
**IMMOVABLE PROPERTIES**

PARTICULARS	GROSS BLOCK			DEPRECIATION		NET BLOCK	
	As At 01.04.22	Additions	Deduction	As At 01.04.22	For the year	As At 31.03.23	As At 31.03.22
Land at Gut No.14 Waluj (2 Acer)	47,10,746	-	-	-	-	47,10,746	47,10,746
<b>TOTAL OF SCHEDULE "B"</b>	<b>47,10,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,10,746</b>	<b>47,10,746</b>

**SCHEDULE "B 1"**  
**CAPITAL WORK IN PROGRESS**

PARTICULARS	GROSS BLOCK			DEPRECIATION		NET BLOCK	
	As At 01.04.22	Additions	Deduction	As At 01.04.22	For the year	As At 31.03.23	As At 31.03.22
Sangapan Project at Waluj	-	3,68,108	-	-	-	3,68,108	-
<b>TOTAL OF SCHEDULE "B 1"</b>	<b>-</b>	<b>3,68,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,68,108</b>	<b>-</b>

**SCHEDULE "C"**  
**FURNITURE & FIXTURES AND OTHER MOVABLE ASSETS**

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As At 01.04.22	Addition Before 180 Days	Addition After 180 Days	As At 31.03.23	As At 01.04.22	For the year	As At 31.03.23	As At 31.03.22
Bed	44,811	-	-	44,811	-	6,722	38,089	44,811
Bio Metric Machine	3,992	-	-	3,992	-	599	3,393	3,992
Books	3,171	-	-	3,171	-	1,268	1,903	3,171
BSNL Modem	802	-	-	802	-	120	682	802
CCTV	26,009	-	-	26,009	-	3,901	22,108	26,009
Chairs	3,771	-	-	3,771	-	377	3,394	3,771
Computer	19,360	-	-	19,360	-	7,744	11,616	19,360
Computer Software	10,080	-	-	10,080	-	4,032	6,048	10,080
Electrical Equipment	1,21,754	3,400	49,900	1,75,054	-	15,010	1,60,044	1,21,754
Furniture & Fixture	4,03,201	6,000	55,335	4,64,536	-	43,687	4,20,849	4,03,201
Laptop	11,160	-	-	11,160	-	4,464	6,696	11,160
Mobile Handset	4,828	-	-	4,828	-	724	4,104	4,828
Musical Instruments	26,243	-	-	26,243	-	3,936	22,307	26,243
Outdoor Games Equipments	40,099	-	-	40,099	-	6,015	34,084	40,099
Plant and Machinery	8,10,927	-	-	8,10,927	-	1,21,639	6,89,288	8,10,927
Projector	36,847	-	-	36,847	-	5,527	31,320	36,847
Setup Box	1,337	-	-	1,337	-	201	1,136	1,337
Shade	1,44,605	-	-	1,44,605	-	21,691	1,22,914	1,44,605
Tally Erp 9 Software	2,409	-	-	2,409	-	964	1,445	2,409
Therapy Equipments & Toys	1,41,744	-	15,565	1,57,309	-	22,429	1,34,880	1,41,744
Vehicle-School Bus (Force Motors)	-	-	17,76,148	17,76,148	-	1,33,211	16,42,937	-
Vehicle Tata Magic	4,39,389	-	-	4,39,389	-	65,908	3,73,481	4,39,389
Watchman Room	6,956	-	-	6,956	-	696	6,261	6,956
Web Camera & Biometric Machine	1,396	-	-	1,396	-	209	1,187	1,396
<b>TOTAL OF SCHEDULE "C"</b>	<b>23,04,891</b>	<b>9,400</b>	<b>18,96,948</b>	<b>42,11,239</b>	<b>-</b>	<b>4,71,075</b>	<b>37,40,164</b>	<b>23,04,891</b>

*Ambalaj*



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Aarambh Society For Autism and Slow Learners Children Aurangabad

SCHEDULES FORMING PART OF THE ACCOUNTS

SCHEDULE 'F1'

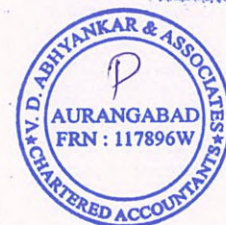
EDUCATIONAL EXPENSES

Particulars	Rs
Event Workshop Expense	6,26,552
Office Expenses	56,181
Advertisement Expenses	10,618
TDS Interest	375
Accounting Writing Charges	83,500
Bank Charges	779
Conveyance Expenses (Petrol)	95,405
Courier Charges	11,797
Electricity Bill	25,030
Website Expense	7,500
Gifts and Rewards Expenses	12,000
Watchman Salary	84,000
Printing & Stationery Expenses	71,138
Professional fees	36,860
Vehicle Insurance	40,101
Salary Expenses	17,42,631
Rent A/c	6,90,000
Repairs & Maintenance Charges	1,56,809
Travelling Expense	61,021
Membership Fees	2,500
Local Conveyance	11,514
Telephone Expense	9,792
<b>Total</b>	<b>38,36,103</b>

SCHEDULE 'G'

INCOME FROM OTHER SOURCES	Rs.
<u>Other</u>	
Art Zone Income	2,81,894
Interest on Income Tax Refund	503
<b>Total Rs. (A)</b>	<b>2,82,397</b>
<u>Educational</u>	
Tuition fees	5,75,901
Donation	80,95,666
Bus Fees	1,45,900
Uniform Fees	9,800
<b>Total Rs. (B)</b>	<b>88,27,267</b>
<b>Total Rs. = (A + B)</b>	<b>91,09,664</b>

*Amblog*



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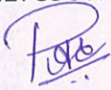
AARAMBH SOCIETY FOR AUTISM AND SLOW LEARNERS CHILDREN AURANGABAD  
Plot No.2 , Medical Housing Society, Shahanoorwadi, Aurangabad-431005  
REGISTRATION NO. : F-18307

Financial Year 2022-2023

Notes to the Accounts

1. Wherever supporting is not available for our verification in case of expenses & income figures have been accepted as per the book entries and certificate of trustees or respective authorities.
2. Investments are valued at historical cost.
3. The preparation of financial statements requires management to make estimates and assumption that affect the reported amounts of assets and liabilities, the disclosure of contingent assets & liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

For V D Abhyankar & Associates  
Chartered Accountant  
FRN: 117896W

  
CA Pallavi Abhyankar  
Partner  
M No. 511611  
Date:  
Place: Aurangabad



31 OCT 2023

## Aarambh Society For Autism and Slow Learners Children Aurangabad

REGISTRATION NO. : F18307

### SIGNIFICANT ACCOUNTING POLICIES

#### FINANCIAL YEAR 2022-2023

- **General:**  
The financial statements have been prepared with the Historical Cost Convention with the incomes and expenditures being accounted for as & when they accrued. (i.e., on Accrual basis).
- **Depreciation:**  
The Trust has provided depreciation on the Fixed Assets, whereas the payments made for acquisition of fixed assets are capitalized.
- **Investments:**  
The income accrued on Fixed Deposits is not accounted for on accrual. However, it is accounted for as and when the same is realized in the bank accounts or the fixed deposits are matured and renewed.
- **Recognitions of Funds:**
  1. **Earmarked Funds & Endowment Funds :** The Trust has utilized the funds for the purpose of the trust.

For V D Abhyankar & Associates  
Chartered Accountants  
FRN: 117896W



CA Pallavi A Abhyankar  
Partner  
Membership No. 511611  
Date : 31/10/2023  
Place : Aurangabad

**31 OCT 2023**

UDIN: 2351611B6YCVZ5707