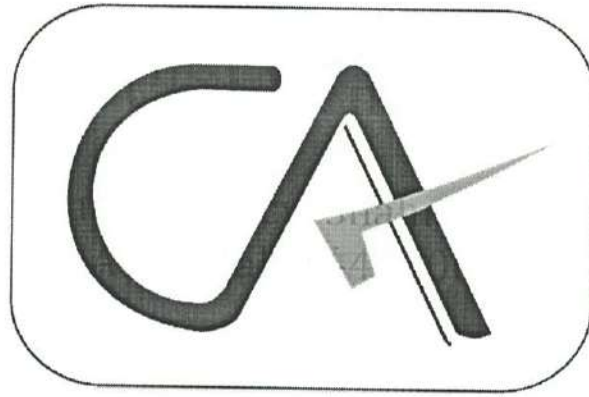


**Aarambh Society for Autism and Slow  
Learners Children Aurangabad**

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

**Audited Statement of Accounts  
For Financial Year 2021-22**



**Auditor**

**M Aundhekar & Associates**  
Chartered Accountants

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

Acknowledgement Number:791650661071122

Date of filing : 07-Nov-2022

**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  
**2022-23**

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 AOP/BOI Form Number ITR-7  
Filed u/s 139(1) - Return filed on or before due date e-Filing Acknowledgement Number 791650661071122

Taxable Income and Tax details	
Current Year business loss, if any	1 0
Total Income	1,60,270
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 9,257
(+)Tax Payable /(-)Refundable (6-7)	8 (-) 9,260
Accreted Income & Tax Detail	
Accreted Income as per section 115TD	9 0
Additional Tax payable u/s 115TD	10 0
Interest payable u/s 115TE	11 0
Additional Tax and interest payable	12 0
Tax and interest paid	13 0
(+)Tax Payable /(-)Refundable (17-18)	14 0

This return has been digitally signed by AMBIKA BALASAHEB TAKALKAR in the capacity of Managing Director having PAN AGAPT8827G from IP address 106.202.165.105 on 07-Nov-2022

DSC Sl. No. & Issuer 3499341 & 8340637978621498409CN=IDSign sub CA for Consumers 2014,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AADTA7120L07791650661071122B760508B9319736F95756AD69E5271D641E5BD2D

**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 : 2022-23 Prev Year : 2021-22  
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)
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### 1 STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH 2020

1 Voluntary Contributions other than Corpus fund		3,334,869	
2 Income from Other than Voluntary Contributions		578,461	3,913,330
Less:			
3 Amount applied during the previous year for Revenue Account		2,445,093	
4 Amount applied during the previous year for CApital Account		1,468,237	3,913,330

### 2 Income From Other Source

Income From other source		160,265	160,265
--------------------------	--	---------	---------

**GROSS TOTAL INCOME** 160,265

### DEDUCTIONS U/C VIA

Description	Gross	Qualifying	Deductable
Deduction U/s 80C	-	-	-
Total(80C+80CCC+80CCD(1))		-	-
80TTA- Interest on saving account		-	-
<b>Total Deductions</b>			-

**TOTAL INCOME (Rounded off)** 160,265

## Aarambh Society for Autism And Slow Learners Children Aurangabad

### TAX ON TOTAL INCOME

	INCOMES	INCOME	TAX
Normal Income & Tax		160,265	-
Total Tax			-
Rebate U/s 87A			-
Tax After Rebate U/s 87A			-
TAX AND CESS			-
TOTAL TAX			-
TDS			9,257
Balance Tax Payable / (Refund Due)			(9,257)

### Exempt Income

-

### Bank Account Details

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

*Ambaleq*  
Assessee /  
Authorised Signatory



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

**Balance Sheet as on 31/03/2022**

Sr. No	Particulars	Sch No.	As on 31/03/2022	As on 31/03/2021
<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
IV	Excess of Income over Expenditure		7,569,713	6,416,999
	<b>Total</b>		<b>9,092,736</b>	<b>8,031,737</b>
<b><u>Application of Funds</u></b>				
I	<b>Non Current Assets</b>			
a)	Fixed Assets	19		
	Gross Block		7,331,160	2,038,739
	Less: Depreciation		315,523	295,002
	Net Block		7,015,637	1,743,737
II	Investments	4	-	4,557,363
III	<b>Current Assets</b>			
a)	Current Assets, Loans & Advances			
	Deposit Assets	5	200,000	200,000
	Accounts Receivables	6	-	-
	Cash and Bank Balance	7	1,891,819	1,730,424
	Other Current Assets	8	21,280	20,776
			2,113,099	1,951,200
b)	Less: Current Liabilities & Provisions			
	Duties & Taxes	8	9,500	8,063
	Provisions	9	6,500	192,500
	Sundry Creditors	10	20,000	20,000
	Other Current Liabilities	11	-	-
			36,000	220,563
	<b>Net Current Assets</b>		<b>2,077,099</b>	<b>1,730,637</b>
	<b>Total</b>		<b>9,092,736</b>	<b>8,031,737</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: 28/09/2022  
UDIN: 22194243AVWOSX2432



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 31/03/2022**

Sr. No	Particulars	Sch No.	As on 31/03/2022	As on 31/03/2021
<b><u>Income</u></b>				
I	Donations	12	3,334,869	5,054,707
II	School Fees	13	143,401	71,300
III	Other Income	15	435,060	256,562
<b>Total Income</b>			<b>3,913,330</b>	<b>5,382,569</b>
<b><u>Expenditure</u></b>				
I	<b>Direct Expenses</b>			
a)	Schooling & Therapy Expenses	16	1,790,336	1,578,620
b)	Event & Workshops Expenses	17	272,917	123,490
			<b>2,063,253</b>	<b>1,702,110</b>
II	Other Expenses	18	381,840	229,738
III	Depreciation	19	315,523	295,002
<b>Total Expenditure</b>			<b>2,760,616</b>	<b>2,226,850</b>
<b>Net Surplus/(Deficit) for the year</b>			<b>1,152,714</b>	<b>3,155,719</b>
Surplus/Deficit brought forward from earlier years			6,416,999	3,261,280
<b>Balance Surplus/(Deficit) to be transferred to Balance Sheet</b>			<b>7,569,713</b>	<b>6,416,999</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: 28/09/2022  
UDIN: 22194243AVWOSX2432



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 31/03/2022	As on 31/03/2021
<b><u>Schedule- 1</u></b>		
<b>Corpus Funds</b>		
Life Membership Fees	23,023	23,023
<b>Total</b>	<b>23,023</b>	<b>23,023</b>
<b><u>Schedule- 2</u></b>		
<b>Specific Funds</b>		
Movable Property Fund	1,500,000	1,500,000
<b>Total</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b><u>Schedule- 3</u></b>		
<b>Loans and Liabilities</b>		
Anamat (Loan from Trustees)		
Amrita Purohit	-	17,000
B.P. Takalkar	-	28,691
Kalyani Patil	-	10,000
Pramod Giakwad	-	18,800
Yogita Patil	-	17,224
<b>Total</b>	<b>-</b>	<b>91,715</b>
<b><u>Schedule- 4</u></b>		
<b>Investments</b>		
Accrued Interest on Fixed Deposits	-	57,363
Fixed Deposits	-	4,500,000
<b>Total</b>	<b>-</b>	<b>4,557,363</b>
<b><u>Schedule- 5</u></b>		
<b>Deposit Assets</b>		
Rent Deposit	200,000	200,000
<b>Total</b>	<b>200,000</b>	<b>200,000</b>
<b><u>Schedule- 6</u></b>		
<b>Accounts Receivables</b>		
Bus Fees Receivable	-	-
Tuition Fees Receivable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b><u>Schedule- 7</u></b>		
<b>Cash and Bank Balance</b>		
Cash in Hand	97,394	11,912
IDBI Bank A/c	2,683	217,763
COSMOS Bank	937,334	263,346
State Bank of India A/c	854,408	1,237,402
<b>Total</b>	<b>1,891,819</b>	<b>1,730,424</b>



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

TDS Receivable	12,023	20,776
TDS Receivable for A.Y. 2022-23	9,257	-
<b>Total</b>	<b>21,280</b>	<b>20,776</b>

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

Professional Tax Payable	3,750	3,750
TDS Payable	5,750	4,313
<b>Total</b>	<b>9,500</b>	<b>8,063</b>

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

Rent Payable	-	192,500
Salary Payable	6,500	-
<b>Total</b>	<b>6,500</b>	<b>192,500</b>

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

Deshmukh Enterprises	20,000	20,000
<b>Total</b>	<b>20,000</b>	<b>20,000</b>

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

Advanced Tution Fees Received	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Doantions Received	3,334,869	5,054,707
<b>Total</b>	<b>3,334,869</b>	<b>5,054,707</b>

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

Tution Fees	143,401	68,700
Competition Participation Fees	-	2,600
<b>Total</b>	<b>143,401</b>	<b>71,300</b>

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

Interest on Saving Account	59,075	36,602
Interest on Fixed Deposits	94,663	168,100
Interest on IT Refund	704	820
Other Income	51,625	-
Income from Aarambh Art Zone	228,993	51,040
<b>Total</b>	<b>435,060</b>	<b>256,562</b>

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

Salary	1,070,109	771,000
Stipend	-	48,500
Therapy Expenses	172,000	87,500
Petrol & Diesel Expenses (For School Bus)	38,207	17,500
Rent (School Building)	442,500	600,000
Electricity Expenses	16,600	15,910
Printing and Stationery	50,920	38,210
<b>Total</b>	<b>1,790,336</b>	<b>1,578,620</b>





**Schedule- 17****Events & Workshops Expenses**

Aarambh Art Zone Expenses	153,617	73,000
Expenses for Events	119,300	50,490
<b>Total</b>	<b>272,917</b>	<b>123,490</b>

**Schedule- 18****Other Expenditure**

Accounting Charges	72,000	72,001
Diwali Gift	22,500	-
Bank Charges	18,234	266
Postage & Courier	16,285	9,844
Legal Fees	6,500	-
Property Tax & Water Tax	18,000	-
Travelling Expenses	36,505	925
Staff Welfare Expenses	4,500	-
Repairs & Maintenance	14,230	26,906
Office Expenses	53,784	28,297
Audit fees	18,000	18,000
Local Conveyance	7,130	-
Professional Fees	86,672	69,000
Website Expenses	7,500	4,499
<b>Total</b>	<b>381,840</b>	<b>229,738</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: 28/09/2022



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 30.9.2021	After 30.9.2021			
Computer & Laptop	40%	50,866	-	-	-	20,346	30,520
Furniture	10%	452,194	-	-	-	45,219,40	406,975
Therapy & other Equipments	15%	166,758	-	-	-	25,014	141,744
Books	40%	5,285	-	-	-	2,114	3,171
BSNL Modem	15%	943	-	-	-	141	802
Web Camera & Biometric Machine	15%	1,642	-	-	-	246	1,396
Vehicle Tata Magic	15%	516,928	-	-	-	77,539	439,389
Electrical Equipment	15%	143,240	-	-	-	21,486	121,754
Musical Instruments	15%	30,874	-	-	-	4,631	26,243
Shade	10%	160,672	-	-	-	16,067	144,605
Computer Software	40%	20,814	-	-	-	8,326	12,488
Biometric Machine	15%	4,696	-	-	-	704	3,992
Outdoor Games Equipements	15%	47,175	-	-	-	7,076	40,099
Projector	15%	43,350	-	-	-	6,503	36,847
Setup Box	15%	1,572	-	-	-	236	1,336
Watchman Room	10%	7,729	-	-	-	773	6,956
CCTV	15%	30,599	-	-	-	4,590	26,009
Bed	15%	52,719	-	-	-	7,908	44,811
Plant and Machinery	15%	-	-	876,678	-	65,751	810,927
Land at Waluj	0%	-	907,000	3,803,746	-	-	4,710,746
Mobile Handset	15%	5,681	-	-	-	853	4,828
<b>Total</b>		<b>1,743,737</b>	<b>907,000</b>	<b>4,680,424</b>	<b>-</b>	<b>315,523</b>	<b>7,015,638</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 2021-22**

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance</b>		<b>1,730,424</b>	<b>Liabilities</b>		<b>778,604</b>
Bank Accounts	1,718,511		Taxes Paid	76,913	
Cash-in-hand	11,913		Expenses Payable	656,000	
			Last Year Audit Fees Paid	-	
<b>Investments</b>		<b>4,557,269</b>	Leagal Fees payable	-	
Fixed Deposit Matured	4,557,269		Loan Repayment	45,691	
			<b>Fixed Assets Purchased</b>		<b>5,587,424</b>
<b>Current Assets</b>		<b>61,158</b>	Land	4,710,746	
Sundry Debtors	52,312		Plant & Machinery	876,678	
Income Tax Refund	8,846		Therapy Equipments & Toyes Purchased	-	
Bus Fees Receivables	-		<b>Investments</b>		<b>-</b>
Tution Fees Receivable	-		Fixed Deposit during the year	-	
<b>Indirect Incomes</b>		<b>3,805,736</b>	<b>Indirect Expenses</b>		<b>1,896,740</b>
Art Zone Income	176,681		Schooling & Therapy Expenses	1,227,759	
Bank Interest	59,075		Events & Worksops Expenses	272,917	
Donation Receipts	3,334,870		Other Expenses	396,064	
Interest on Fixed Deposit	85,404		<b>Closing Balance</b>		<b>1,891,819</b>
Interest on IT Refund	704		Bank Accounts	1,794,425	
Tution & Competation Fees, Other Income	149,002		Cash-in-hand	97,394	
<b>Total</b>		<b>10,154,587</b>	<b>Total</b>		<b>10,154,587</b>

As per even dated Report Attached

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

*M Aundhekar*

CA Minal Aundhekar  
M No. 194243



For Aarambh Society for Autism and Slow Learners Children  
Aurangabad

*Ambika Takalkar*

Ambika Takalkar  
Managing Director

*Balasaheb Takalkar*

Balasaheb Takalkar  
President

Place: Aurangabad  
Date: 28/09/2022  
UDIN: 22194243AVWOSX2432

**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 :- 28/09/2022

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

s/c 

CA Minal Aundhekar  
M no. 194243  
FRN No. 153575W  
UDIN:- 22194243AVWOSX2432



Place :- Aurangabad  
Date :- 28/09/2022





## **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, 2022, 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, 2022, 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.



**Place: Aurangabad**

**Date: 28/09/2022**

**UDIN: 22194243AVWOSX2432**

**For M Aundhekar & Associate  
Chartered Accountants**

**FRN No.: 153575W**

**CA Minal Aundhekar**

**M No. 194243**

# 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

584377410300922

Date of e-Filing

30-Sep-2022

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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	194243

(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 -584377410300922



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 AURANGABAD AADTA7120L [name of the trust or institution] as at 31st March 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

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 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	MINAL HEMANT AUNDHEKAR
Membership Number	194243
Firm Registration Number	153575W
Date of Audit Report	30-Sep-2022
Place	49.36.35.31
Date	30-Sep-2022

## 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	₹ 34,79,807
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.	₹ 4,33,523
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)	₹ 0
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	Not Applicable, -
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, ₹ 7,75,000, 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	₹ 2,97,400

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									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 49.36.35.31

Date 30-Sep-2022

Acknowledgement Number - 584377410300922

This form has been digitally signed by MINAL HEMANT AUNDHEKAR having PAN BMOPA8176N from IP Address 49.36.35.31 on 30-Sep-2022 02:13:44 PM  
 Dsc SI No and issuer C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority