# AROGYA WORLD INDIA TRUST

# Financial Statements for the year ending 31st March 2020

PAN: AADTA 5132 C
Assessment Year: 2020-21

Nityananda & Co., Chartered Accountants #76, First Floor, Ranga Rao Road, Shankarpuram, Bengaluru 560 004

## NITYANANDA & CO.





FORM NO. 10B [See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable Trust

We have examined the balance sheet of AROGYA **WORLD INDIA TRUST, AADTA 5132 C** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 2020 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us 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 2020 and
- (ii) in the case of the Income and Expenditure, of the Surplus of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto.

Date: 06th November 2020

Place: Bengaluru

UDIN: 20510494AAAAFX2678

For Nityananda & Co., Chartered Accountants Firm Reg No: 012595S

Vijayalakshmi C J Partner

M. No: 510494

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#### **ANNEXURE**

## STATEMENT OF PARTICULARS

## I. Application of income for charitable

<i>(</i>		
1.	Amount of income of the previous year applied to	
	charitable purposes in India during that year.	23,46,073/-
2.	Whether the Trust has exercised the option under clause	
İ	(2) of the Explanation to section 11 (1)? If so, the details of	
	the amount of income deemed to have been applied to	No
	charitable or religious purposes in India during the	
	previous year	
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	Yes
	derived from property held under trust wholly for such	
1	purposes.	4,43,887/-
4.	Amount of income eligible for exemption under section	No
	11(1)(c) [Give details]	
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)	1,90,000/-
6.	Whether the amount of income mentioned in item 5	1,50,000/-
	above has been invested or deposited in the manner laid	No
	down in section 11(2)(b)? If so, the details thereof.	NO
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	N-
	of the previous year under section 11(1B)? If so, the	No
	details thereof	
8.	Whether, during the previous year, any part of income	
1	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	No
	accumulated or set apart for application thereto, or	
<u></u>	application thereto, or	



(b)	has ceased to remain invested in any security	***************************************
	referred to in section 11(2)(b)(i) or deposited in any	No
	account referred to in section 11(2)(b)(ii) or section	
	11(2) (b) (iii) or	
(c)	has not been utilized for purposes for which It	
	was accumulated or set apart during the period	No
	for which it was to be accumulated or set apart,	
	or in the year immediately following the expiry	
	thereof? If so, the details thereof.	

## 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	No
plication and principles	amount, rate of interest charged and the nature of security,	
a sept in the control of the control	if any .	
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	No
	of the property and the amount of rent or compensation	
	charged, if any.	
3.	Whether any payment was made to any such person during	
	the previous year by way of salary, allowance or otherwise?	No
	If so, give details.	
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	No .
	received, if any.	·
5.	Whether any share, security or other property was	
	purchased by or on behalf of the Trust during the previous	No
	year from any such person? If so, give details thereof	
	together with the consideration paid	
L		



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
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
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

# III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

SI. No	Name and address of the concern	Where the concern is a company, Number and class of shares held	Nominal value of the investment	the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
	Total				

Date: 06<sup>th</sup> November 2020

Place: Bengaluru

UDIN: 20510494AAAAFX2678

For Nityananda & Co., Chartered Accountants Firm Reg No: 012595S

Vijayalakshmi C J Partner

M. No: 510494

		AROGYA WC	OGYA WORLD INDIA TRUST		
		BEN	BENGALURU		
		BALANCE SHEET	BALANCE SHEET AS AT 31st MARCH 2020		
LIABILITIES	AS AT 31.03.2020	AS AT 31.03.2019	ASSETS	AS AT 31.03.2020	AS AT 31.03.2019
	Rs.	Rs.		Rs.	Rs.
Corpus Fund	3,34,295	3,34,295	3,34,295 Property, Plant and Equipment (Schedule-A)	2,744	3,229
General Fund Opening Balance Add/(Less): Surplus/(Deficit) for the year Closing Balance Sundry Creditors for Expenses	3,59,728 5,84,673 <b>9,44,401</b> 5,40,470	5,92,808 (2,33,080) <b>3,59,728</b> 77,500	5,92,808 Term Deposits (2,33,080) Cash in Hand 3,59,728 Cash at Bank Tax deducted at source 77,500 Other receivables	2,00,000 16,741 15,12,041 84,000 3,640	2,00,000 19,253 4,98,066 47,800 3,175
TOTAL	18,19,166	7,71,523	TOTAL	18.19,166	7.71.523
Significant Accounting Policies and Notes on Financial Statements, Schodule B.	n Financial Statemen	nte Cebediile D		22-12-12-	

Date:

Place: Bengaluru

for Arogya World India Trust

Vide Our Report of even date attached Chartered Accountants
Firm Registration No: 0125958

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Membership No. 510494

RUST Chairman

Trustee

		AROGYA WO	ROGYA WORLD INDIA TRUST		
		BEN	BENGALURU		
ONI	ME AND EXPEND	ITURE ACCOUN	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020		
EXPENDITURE	2019-20	2018-19	INCOME	2019-20	2018-19
	Rs	Rs		Rs	Rs
To Programme Expenses-Health Awareness	20,81,003	14,83,604	By Programme Income-Health Awareness	26,34,510	9,66,000
Consultancy Charges	40,000	30,000	Donation	3,00,000	4,50,000
Business Centre Charges	99,357	93,808			
Travelling Expenses	1,16,477	6,694	Interest Received	29,403	35,373
Printing and Stationery	12,202	7,067	Other Income	16,047	ı
Postage and Courier Charges	3,822	5,092			
Telephone Expenses	2,375	5,912	5,912 Deficit:Excess of expenditure over Income	ı	2,33,080
Rates & Taxes	4,500	4,500			
Audit Fee	25,000	25,000			
Miscellaneous Expenses	10,066	22,205			
Depreciation	485	571			
Surplus:Excess of Income over expenditure	5,84,673				
TOTAL	29,79,960	16,84,453	TOTAL	29,79,960	16,84,453
Significant Accounting Policies and Notes on Financial Statements-Schedule B	Financial Statem	ents-Schedule B			

Date:

Place: Bengaluru

for Arogya World India Trust

Trustee

Chairman

for Nityananda & Co, Chartered Accountants Firm Registration no: 012595S ا Vijayalakshmi C J Partner

Vide Our Report of even date attached

Membership No. 510494

Pengaluru   Receipts and Payment Account   1-April 2019 to 31-March-2020     Interest-FD   Pank   Total (Rs.)   Payments   Payment	_				Arogva World India Trust	India Trust			
Receipts and Payment Account           1-April 2019 to 31-March-2020           Cash         Bank         Total (Rs.)         Payments         Ca           19,253         4,98,066         4,98,066         Professional and Technical fee         Ca           ne-Health Awareness         19,253         19,253         Rusiness Centre Charges         Ca           ne-Health Awareness         -         25,78,010         25,78,010         Office Expenses         1           und         -         25,78,010         25,78,010         Printing and Stationery         1           und         -         2,503         25,023         Travelling Expenses         2           -         2,200         13,847         IG-lephone Expenses         2           -         2,203         2,888         Bank Charges         2           SB         -         2,888         Bank Charges         2           -         20,300         20,300         20,300         Cashin-hand         1           Bank         -         20,300         Cashin-hand         1         1			5		Benga	luru			
1-April 2019 to 31-March-2020           Cash         Bank         Total (Rs.)         Payments         Ca           19,253         4,98,066         4,98,066         Professional and Technical fee         Ca           19,253         19,253         19,253         Rusiness Centre Charges         Ca           ne-Health Awareness         25,78,010         25,78,010         Payments to Sundry creditors         1           nd         -         3,00,000         3,00,000         Printing and Stationery         1           und         -         2,503         25,023         Travelling Expenses         2           und         -         740         740         Telephone Expenses         2           -         2,200         13,847         16,047         Postage and Courier Charges         2           -         2,288         2,888         Bank Charges         2         2           -         20,300         20,30					Receipts and Par	yment Account			:
Cash         Bank         Total (Rs.)         Payments         Ca           19,253         4,98,066         4,98,066         Professional and Technical fee         19,253           19,253         19,253         Business Centre Charges         19,253           19,253         19,253         Business Centre Charges           19,253         19,253         Business Centre Charges           19,253         25,78,010         25,78,010           10,000         3,00,000         Printing and Stationery           10,000         3,00,000         3,00,000           10,000         3,00,000         3,00,000           10,000         3,00,000         3,00,000           10,000         3,00,000         3,00,000           10,000         3,00,000         3,00,000           10,000         3,00					1-April 2019 to 3	11-March-2020			
By Programme Expenses-Health Awareness   4,98,066   4,98,066   Professional and Technical fee   19,253   Business Centre Charges		Receipts	Cash	Bank	Total (Rs.)	Payments	Cash	Bank	Total (Rs.)
Programme Expenses-Health Awareness         By Programme Expenses-Health Awareness           19,253         -         4,98,066         4,98,066         Professional and Technical fee           ne-Health Awareness         -         19,253         Business Centre Charges           ne-Health Awareness         -         25,78,010         25,78,010         Office Expenses           nd         -         25,023         25,023         Travelling Expenses         2           nd         -         740         740         Telephone Expenses         2           FD         -         740         Telephone Expenses         2           FD         -         2,888         2,888         Bank Charges         2           SB         -         20,300         20,300         20,300         4           Bank         62,380         Gosing Balance         8         1           Bank         Cosing Balance         1         1							i		
19,253       4,98,066       4,98,066       Professional and Technical fee         19,253       -       19,253       Business Centre Charges         ealth Awareness       -       25,78,010       25,78,010       Office Expenses         -       3,00,000       3,00,000       Printing and Stationery       1         -       25,023       25,023       Travelling Expenses       2         -       740       740       Telephone Expenses       2         -       2,200       13,847       16,047       Postage and Courier Charges       2         -       2,888       2,888       Bank Charges       2         -       20,300       20,300       40,140       40,140       40,140         62,380       62,380       62,380       62,380       40,140	리	Opening Balance			1	3y Programme Expenses-Health Awareness	1	16,00,034	16,00,034
19,253       -       19,253       Business Centre Charges         ealth Awareness       -       25,78,010       25,78,010       Office Expenses         -       3,00,000       3,00,000       Printing and Stationery       1         -       25,023       25,023       Travelling Expenses       2         -       25,023       25,023       Travelling Expenses       2         -       2,200       13,847       16,047       Postage and Courier Charges       2         -       2,888       2,888       Bank Charges       2         -       20,300       20,300       Withdrawal from Bank       2         -       20,300       62,380       Glosing Balance       2         -       20,300       62,380       Glosing Balance       2         -       20,300       62,380       Closing Balance       2		Bank Accounts	1	4,98,066	4,98,066	Professional and Technical fee	ı	10,000	10,000
Payments to Sundry creditors           ealth Awareness         -         25,78,010         25,78,010         Office Expenses           -         3,00,000         3,00,000         9,00,000         Printing and Stationery         7           -         2,00         13,847         16,047         Postage and Courier Charges         2           -         2,200         13,847         16,047         Postage and Courier Charges         2           -         2,888         2,888         Bank Charges         2           -         20,300         20,300         Withdrawal from Bank         2           -         20,300         62,380         Glosing Balance         2           -         20,300         62,380         Closing Balance         2           -         20,300         62,380         Closing Balance         2		Cash-in-hand	19,253	1	19,253	Business Centre Charges	-	752,66	99,357
ealth Awareness         -         25,78,010         25,78,010         Printing and Stationery         7           -         3,00,000         3,00,000         Printing and Stationery         7           -         25,023         25,023         Travelling Expenses         2           -         740         740         Telephone Expenses         2           -         2,200         13,847         16,047         Postage and Courier Charges         2           -         2,888         2,888         Bank Charges         2         2           -         20,300         20,300         Withdrawal from Bank         2         2           -         20,300         62,380						Payments to Sundry creditors	1	77,500	77,500
- 3,00,000 3,00,000 Printing and Stationery - 25,023 25,023 Travelling Expenses - 740 740 Telephone Expenses - 2,200 13,847 16,047 Postage and Courier Charges - 2,888 2,888 Bank Charges - 287 287 Withdrawal from Bank - 20,300 20,300 Co,300		Programme Income-Health Awareness	1	25,78,010	25,78,010	Office Expenses	3,650	5,748	968'6
- 25,023		Donation	1	3,00,000	3,00,000	Printing and Stationery	12,202	ı	12,202
- 740 740 Telephone Expenses  2,200 13,847 16,047 Postage and Courier Charges  - 2,888 Bank Charges  - 287 287 Withdrawal from Bank  - 20,300 20,300 62,380 Closing Balance  Bank Accounts  Cash-in-hand  1,02,02,030 Cash-in-hand		Interest Received	-	25,023	25,023	Travelling Expenses	45,043	71,434	1,16,477
2,200       13,847       16,047       Postage and Courier Charges         -       2,888       2,888       Bank Charges         -       287       287       Withdrawal from Bank         -       20,300       20,300         62,380       62,380       Closing Balance         Bank Accounts       Cash-in-hand       1		Interest on IT Refund		740	740	Telephone Expenses	2,375	1	2,375
- 2,888 Bank Charges - 287 287 Withdrawal from Bank - 20,300 20,300 62,380 62,380  Closing Balance Bank Accounts Cash-in-hand		Other Income	2,200	13,847	16,047	Postage and Courier Charges	3,822	-	3,822
- 287 287 Withdrawal from Bank - 20,300 20,300 62,380 62,380 Closing Balance Bank Accounts Cash-in-hand		Accured Interest-FD	1	2,888	2,888	Bank Charges	•	299	199
62,380 62	_	Accured Interest-SB	1	287	287	Withdrawal from Bank	1	62,380	62,380
62,380 62,380 Closing Balance Closing Balance Bank Accounts Cash-in-hand	_	TDS Refund	Γ	20,300	20,300				
Closing Balance Bank Accounts Cash-in-hand		Withdrawal from Bank	62,380		62,380				
Closing Balance   Bank Accounts   Cash-in-hand									
Bank Accounts Cash-in-hand						Closing Balance			
Cash-in-hand						Bank Accounts	ı	15,12,041	15,12,041
02 022						Cash-in-hand	16,741	I,	16,741
05,055 54,55,101 35,22,994 10tal		Total	83,833	34,39,161	35,22,994	Total	83,833	34,39,161	35,22,994

for Arogya World India Trust

Trustee (WOW)

Chairman

Date: Place: Bengaluru



			AROGY	AROGYA WORLD INDIA TRUST	TRUST			•
				BENGALURU	!			
	SCHEI	SCHEDULE-A OF PROPERTY, PLANT	ERTY, PLANT AND	AND EQUIPMENT & DEPRICIATION AS AT 31.03.2020	EPRICIATION A	S AT 31.03.2020		(Amount in Rs)
ASSET HEADS	-	<b>GROSS BLOCK</b>			DEPRECIATION		Z	NET BLOCK
	OPENING BALANCE AS ON	ADDITIONS DURING THE	CLOSING BALANCE AS ON	OPENING BALANCE AS	FOR THE YEAR	CLOSING FOR THE YEAR BALANCE AS ON	WDV AS ON 31.03.2020	WDV AS ON 31.03.2019
	01.04.2019	YEAR	31.03.2020	ON 01.04.2019		31.03.2020		
Mobile Phone	1,250	t	1,250	1,250	188	1,438	1,062	1,250
Printer	1,979	ı	1,979	1,979	297	2,276	1,682	1,979
Total	3,229	1	3,229	3,229	485	3,714	2,744	3,229
Previous Year	(3,800)	_	(3,800)	(3,800)	(571)	(4,371)	(3,229)	(3,800)

Date: Place: Bengaluru



#### AROGYA WORLD INDIA TRUST BENGALURU

#### **SCHEDULE-B**

# SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31<sup>ST</sup> MARCH 2020

#### A. SIGNIFICANT ACCOUNTING POLICIES: -

### 1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared under the historical cost convention, evaluated on a going concern basis and are in accordance with the generally accepted accounting principles.

The society generally follows mercantile system of accounting and recognized significant items of income and expenditure on accrual basis.

#### 2. INCOME RECOGNITION:

Contributions/Donations are recognized on their ultimate collection and Interest/other income is recognized on accrual basis.

#### **B. NOTES TO ACCOUNTS:**

- 1. Previous years figures are regrouped and reclassified wherever necessary to make them comparable with the current year's presentation.
- 2. The balances with respect to Bank, creditors and other third parties are subject to confirmation.

Fo∱AROGYA WORLD INDIA TRUST

Trustee

Chairman

Place: Bengaluru

Date: