

# AROGYA WORLD INDIA TRUST

Regd Office: 6, KRISHNA GARDENIA APTS, R.M.V. Extension II Stage S.O,  
Bangalore North, BANGALORE, 560094, Karnataka, INDIA

## BALANCE SHEET AS AT 31ST MARCH 2021

(All amounts in INR)

Particulars	Sch	2021	2020
<b>Sources of Funds</b>			
Fund Account	1	7,04,071	12,78,696
Current Liabilities	2	1,73,971	5,40,470
		<b>8,78,042</b>	<b>18,19,166</b>
<b>Application of Funds</b>			
Fixed Assets	3	2,332	2,744
Cash in Hand	4	5,611	16,741
Cash at Bank	5	6,09,496	15,12,041
Term Deposits	6	2,00,000	2,00,000
Tax Deducted at Source Receivable	7	57,500	84,000
Other Receivables	8	3,103	3,640
		<b>8,78,042</b>	<b>18,19,166</b>
<b>Significant Accounting Policies &amp; Notes to Accounts</b>	9		

For AROGYA WORLD INDIA TRUST



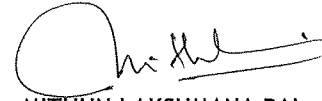
NALINI SALIGRAM  
Founder Trustee



SUSHEELA VENKATARAMAN  
Chairperson

As per our report of even date attached

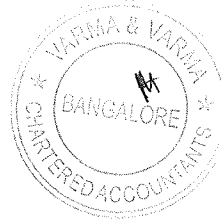
For VARMA & VARMA  
Chartered Accountants  
FRN 004532S



MITHUN LAKSHMANA PAI  
Partner  
M No.219813

Place : Bangalore  
Date : 15.01.2022

Place : Bangalore  
Date : 04.02.2022



# AROGYA WORLD INDIA TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

(All amounts in INR)

Particulars	2021	2020
<b>Income</b>		
Programme Income - Health Awareness	8,000	26,34,510
Donations	9,80,000	3,00,000
Interest Received	33,964	29,403
Other Income	-	16,047
	<b>10,21,964</b>	<b>29,79,960</b>
<b>Expenditure</b>		
Programme Expenses - Health Awareness	11,81,426	20,81,003
Consultancy Charges	3,32,000	40,000
Business Center Charges	9,243	99,357
Communication Expenses	-	2,375
Printing & Stationery	-	12,202
Postage and Courier Charges	1,640	3,822
Rates and Taxes	-	4,500
Audit fees	50,000	25,000
Travelling & Conveyance Expenses	17,620	1,16,477
Depreciation	412	485
Miscellaneous Expenses	4,248	10,066
	<b>15,96,589</b>	<b>23,95,287</b>
<b>Excess of income over expenditure for the year</b>	<b>(5,74,625)</b>	<b>5,84,673</b>
<b>Excess of Income over Expenditure carried forward to Balance Sheet</b>	<b>(5,74,625)</b>	<b>5,84,673</b>

Significant Accounting Policies & Notes to Accounts

9

For AROGYA WORLD INDIA TRUST

NALINI SALIGRAM  
Founder Trustee

SUSHEELA VENKATARAMAN  
Chairperson

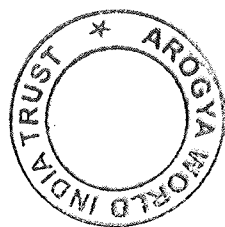
As per our report of even date attached

For VARMA & VARMA  
Chartered Accountants  
FRN 004532S

MITHUN LAKSHMANA PAI  
Partner  
M No.219813

Place : Bangalore  
Date : 15.01.2022

Place : Bangalore  
Date : 04.02.2022



# AROGYA WORLD INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

(All amounts in INR)

Particulars	2020-2021			2019-2020		
	Cash	Bank	Total	Cash	Bank	Total
<b>Receipts</b>						
Opening Balance						
- Cash in Hand	16,741	-	16,741	19,253	-	19,253
- Balance with Banks	-	15,12,041	15,12,041	-	4,98,066	4,98,066
Programme Income- Health Awareness	-	8,000	8,000	-	25,78,010	25,78,010
TDS Refund	-	-	-	-	20,300	20,300
Accrued Interest- SB	-	-	-	-	287	287
Accrued Interest - FD	-	-	-	-	2,888	2,888
Donations	-	9,80,000	9,80,000	-	3,00,000	3,00,000
Income Tax Refund	-	26,500	26,500	-	-	-
Interest on IT Refund	-	1,060	1,060	-	740	740
Interest Received	-	33,441	33,441	-	25,023	25,023
Withdrawal from bank	-	-	-	62,380	-	62,380
Other Income	-	9,912	9,912	2,200	13,847	16,047
	<b>16,741</b>	<b>25,70,954</b>	<b>25,87,695</b>	<b>83,833</b>	<b>34,39,161</b>	<b>35,22,994</b>
<b>Payments</b>						
Programme Expenses- Health Awareness	-	11,91,428	11,91,428	-	16,00,034	16,00,034
Professional and Technical Fee	-	5,41,250	5,41,250	-	10,000	10,000
Business Centre Charges	-	18,260	18,260	-	99,357	99,357
Payments to Sundry Creditors	-	56,500	56,500	-	77,500	77,500
Office Expenses	-	-	-	3,650	5,748	9,398
Printing & Stationery	-	-	-	12,202	-	12,202
Travelling & Conveyance Expenses	9,490	8,130	17,620	45,043	71,434	1,16,477
Telephone Expenses	-	-	-	2,375	-	2,375
Postage & Courier Charges	1,640	-	1,640	3,822	-	3,822
Bank Charges	-	-	-	-	667	667
Withdrawal from bank	-	-	-	-	62,380	62,380
Miscellaneous Expenses	-	4,248	4,248	-	-	-
TDS paid	-	1,41,642	1,41,642	-	-	-
Closing Balance						
- Cash in Hand	5,611	-	5,611	16,741	-	16,741
- Balance with Banks	-	6,09,496	6,09,496	-	15,12,041	15,12,041
	<b>16,741</b>	<b>25,70,954</b>	<b>25,87,695</b>	<b>83,833</b>	<b>34,39,161</b>	<b>35,22,994</b>

Significant Accounting Policies &  
Notes to Accounts

9

For AROGYA WORLD INDIA TRUST

*Nalini Saligram*

NALINI SALIGRAM  
Founder Trustee

*Susheela Venkataraman*

SUSHEELA VENKATARAMAN  
Chairperson

As per our report of even date attached  
For VARMA & VARMA  
Chartered Accountants  
FRN 0045325

*Mithun Lakshmana Pai*

MITHUN LAKSHMANA PAI  
Partner  
M No.219813

Place : Bangalore  
Date : 15-01-2022



Place : Bangalore  
Date : 04-02-2022

# AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31st March 2021

## 1 . Fund Account

(All amounts in INR)

Particulars	Opening Balance as on 01.04.2020	Additions	Fund Transferred	Closing Balance as on 31.03.2021
Corpus Fund	3,34,295	-	-	3,34,295
General Fund				
Opening Balance	9,44,401			
Deficit for the year	-	(5,74,625)	-	
Closing Balance				3,69,776
<b>TOTAL</b>	<b>12,78,696</b>	<b>(5,74,625)</b>	<b>-</b>	<b>7,04,071</b>

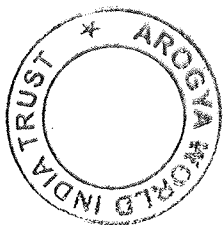


# AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31st March 2021

(All amounts in INR)

Particulars	2021	2020
<b>2. Other Current Liabilities</b>		
<b>Sundry Creditors</b>		
IMI Mobile Private Ltd	26,721	3,87,470
Meeta Kiran Walawalkar	25,200	25,200
Nandini Ganesh	20,000	20,250
Nityananda Management Consultancy	12,000	18,000
Shyamala Samy	22,500	22,500
Nityananda and Co	-	29,500
Raffles Citi Management Consultants	-	30,000
	<b>1,06,421</b>	<b>5,32,920</b>
<b>Tax Deducted at Source Payable</b>		
Opening balance	7,550	-
Add: TDS Deducted during the year	1,41,642	-
Less: TDS paid during the year	1,41,642	-
Closing balance	<b>7,550</b>	<b>7,550</b>
<b>Provisions</b>		
Provision for expenses	60,000	-
	<b>60,000</b>	<b>-</b>
<b>TOTAL</b>	<b>1,73,971</b>	<b>5,40,470</b>



# AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31.03.2021

## 3. Fixed Assets

(All amounts in INR)

Description	Opening Balance as on 01.04.2020	Additions during the year	Closing Balance as on 31.03.2021
Mobile Phone	1,062	-	903
Printer	1,682	-	1,429
<b>TOTAL</b>	<b>2,744</b>	<b>-</b>	<b>2,332</b>

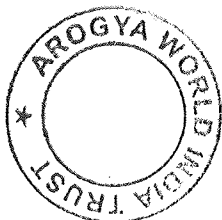


# AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31st March 2021

(All amounts in INR)

Particulars	2021	2020
<b>4. Cash in Hand</b>		
Cash in hand	-	1,362
Imprest Cash Nandini	4,759	4,887
Imprest Cash Shyamala Sami	852	10,492
<b>TOTAL</b>	<b>5,611</b>	<b>16,741</b>
<b>5. Cash at Bank</b>		
<b>Bank Account</b>		
State Bank of India (SB Account No 100707)	6,09,496	15,12,041
<b>TOTAL</b>	<b>6,09,496</b>	<b>15,12,041</b>
<b>6. Term Deposits</b>		
Fixed Deposit with the State Bank of India	2,00,000	2,00,000
<b>TOTAL</b>	<b>2,00,000</b>	<b>2,00,000</b>
<b>7. Tax Deducted at Source Receivable</b>		
TDS Receivable AY2019-2020	-	26,500
TDS Receivable AY 2020-2021	56,500	56,500
TDS Receivable AY 2016-2017	1,000	1,000
<b>TOTAL</b>	<b>57,500</b>	<b>84,000</b>
<b>8. Other Receivables</b>		
Accrued Interest	3,103	-
<b>TOTAL</b>	<b>3,103</b>	<b>3,640</b>
<b>TOTAL</b>	<b>60,603</b>	<b>87,640</b>



# AROGYA WORLD INDIA TRUST

## 9. Significant Accounting Policies and Notes to Accounts

### I. SIGNIFICANT ACCOUNTING POLICIES

#### A. 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. Receipts & Payments Account have been prepared on cash basis.

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

#### B. Revenue Recognition:

Interest Income has been recognised on accrual basis.

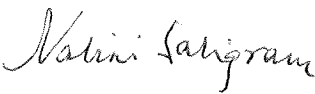
Contributions/Donations are recognized on their ultimate collection.

### II. NOTES TO ACCOUNTS

Previous year figures have been regrouped/ reclassified wherever required to make them comparable with the current year classification.

( Signature to notes 1-9 )

For AROGYA WORLD INDIA TRUST



NALINI SALIGRAM  
Founder Trustee



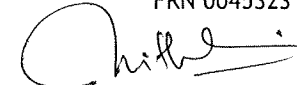
SUSHEELA VENKATARAMAN  
Chairperson

Place : Bangalore  
Date : 15.01.2022



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