



Mukesh Prabhu & Co.

Chartered Accountants

Auditors' Report

To,
The Members of Board
Vikas Sansthan
Office – Village – Rupaspur, Post - Sheikhabad,
Distt. – Firozabad (UP) - 283135 India

Report on the Financial Statements

We have audited the accompanying financial statements of **VIKAS SANSTHAN (PAN: AAATV3462D)** which comprises the Balance Sheet as at 31st March 2024, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.

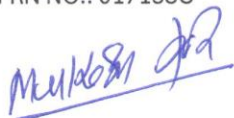
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the VIKAS SANSTHAN as at March 31st, 2024;
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

For: Mukesh Prabhu & Co
Chartered Accountants
FRN NO.: 017133C





CA. Mukesh Kumar, FCA
Proprietor
M. M. No: -418115
UDIN: 24418115BKFKCC8829

Date: 01-07-2024
Place: New Delhi

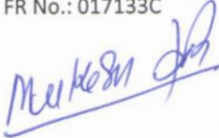
Vikas Sansthan

Vikas Ashram, Rupaspur, Post - Shikohabad, Distt. - Firozabad (UP) - 283135 India
Ph. – 9412301674, 70887765555, Email: vsansthan@yahoo.com

Consolidated Balance Sheet as on 31st March 2024

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Fund:		Assets	
Opening Balance	9130899.17	Building	2023467.70
Add: During the Year	1700928.98	Opening Balance	2129966.00
To Current Liabilities		Less: Depreciation	106498.30
Sundry Creditors	55650.00	Furniture, Fixtures & Others	2372520.77
Membership Fees	8354.00	Opening Balance	2305573.64
Loan from Members	22001.00	Add: During the Year	<u>371384.00</u>
			2676957.64
		Less: Depreciation	304436.87
		Current Assets	
		Cash in Hand	130709.00
		Cash at Bank (Canara)	12092.24
		Cash at Bank (B.O.B.)	2787179.39
		Cash at Bank (SBI FCRA, New Delhi)	3586131.42
		Cash at Bank (SBI)	5732.63
Total -	10917833.15	Total -	10917833.15

For & on Behalf Of
Mukesh Prabh & Co
Chartered Accountants.
FR No.: 017133C



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M. No.: 418115
UDIN: 24418115BKFKCC8829

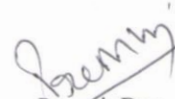
Date: 01-07-2024
Place: New Delhi

For & on Behalf of
Vikas Sansthan



Sarita Dilip Sevarthi
President

President Secretary
Vikas Sansthan
Shikohabad (Firozabad) U.P



Premvir Dev
Secretary

Vikas Sansthan

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Consolidated Income & Expenditure Account for the Period from – 01/04/2023 to 31/03/2024

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Programme Cost:		To Grant in Aid	
By Teaching Learning Material Exp.	689438.00	To Misereor, Germany	5993900.00
By NFE Establishment Exp.	171604.00	To XertifiX, Germany	3840326.00
By Games and Play Competition for Freed Child Labour Exp.	84644.00	To Bank Interest	135516.00
By NFE Rent Exp.	302520.00	To Local Contribution	850.00
By Health Check up Camp Exp.	101867.00		
By Sanitary Napkin Distribution Exp.	20000.00		
By Project Staff Training Exp.	123680.00		
By Education Support to Sponsorship Children Exp.	843394.50		
By Animators/Teachers Honorarium Exp.	1070750.00		
By Teachers Training on Teaching Methodology Exp.	44826.00		
By Bal Panchayat Leaders Training Exp.	36582.00		
By Training of The Adolescent Girls Club Exp.	17200.00		
By Bal Panchayat Review Meeting Exp.	22029.00		
By SHG Formation Exp.	10868.00		
By Capacity Building Training of SHGs Leaders Exp.	34910.00		
By Awareness Drive Exp.	9950.00		
By 10 Day Computer Training of Staff Exp.	45340.00		
By Information Centre Exp.	9500.00		
By Nutrition for NFE Children Exp.	489492.00		
By Exposure Visit for Children Exp.	33418.00		
By Exposure Visit for CRPC Members Exp.	18200.00		
By CRPC Member Strengthening Meeting Exp.	3917.00		
By Honorarium of Best CRPC Exp.	1990.00		
By IEC Material Exp.	8775.00		
By Business Training Exp.	29705.00		
By Parents Meeting Exp.	25795.00		
By Project Staff Review Meeting Exp.	52371.00		
By Reporting & Documentation Exp.	143500.00		
By Traveling Exp.	228899.00		
Personnel Cost :			
By Project Staff Honorarium Exp.	2625400.00		
Administrative Cost :			
By Stationery/Phone/Internet/ Photo Copy/ Exp.	155295.00		
By Office Maintenance Exp.	214008.00		
By Bank Charges	33329.35		
By Miscellaneous Exp.	40800.00		
By Electricity Exp.	16851.00		
By Audit Fee.	97880.00		
By Depreciation for Assets	304436.87		
By Depreciation for Building	106498.30		
By Excess Income Over Exp.	1700928.98		
Total -	9970592.00	Total -	9970592.00

For & on Behalf Of
Mukesh Prabhu & Co
Chartered Accountants
FR No.: 017133C



Mukesh Prabhu

CA. Mukesh Kumar, FCA
M. No.: 418115
UDIN: 24418115BKFKCC8829
Date: 01-07-2024
Place: New Delhi

For & on Behalf of
Vikas Sansthan

Sarita Dhillip

Sarita Dhillip Sevathi
President

President
Secretary
Vikas Sansthan
Shikohabad (Firozabad) U.P

Premvir Dev

Premvir Dev
Secretary

Vikas Sansthan

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Consolidated Receipt & Payments Account of the Period of – 01/04/2023 to 31/03/2024

Receipt	Amount (Rs.)	Payments	Amount (Rs.)
To Balance b/d:		Fixed Assets Cost:	
Cash in Hand	143330.00	By 2 Motor Bike Exp.	153600.00
Cash at Bank (Canara)	369300.50	By Furniture/Fixture & Others Exp.	217784.00
Cash at Bank (B.O.B.)	1103690.68	Programme Cost:	
Cash at Bank (SBI FCRA, New Delhi)	3103812.72	By Teaching Learning Material Exp.	689438.00
Cash at Bank (SBI)	5580.63	By NFE Establishment Exp.	171604.00
To Grant in Aid		By Games and Play Competition for Freed Child Labour Exp.	84644.00
To Misereor, Germany	5993900.00	By NFE Rent Exp.	302520.00
To XertifiX, Germany	3840326.00	By Health Check up Camps Exp.	101867.00
To Bank Interest	135516.00	By Sanitary Napkin Distribution Exp.	20000.00
To Local Contribution	850.00	By Project Staff Training Exp.	123680.00
To Current Liabilities		By Education Support to Sponsorship Children Exp.	843394.50
Sundry Creditors	55650.00	By Animators/Teachers Honorarium Exp.	1070750.00
		By Teachers Training on Teaching Methodology Exp.	44826.00
		By Bal Panchayat Leaders Training Exp.	36582.00
		By Training of The Adolescent Girls Club Exp.	17200.00
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		By Traveling Exp.	228899.00
			Cont.....(2)



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Personnel Cost :

By Project Staff Honorarium Exp. 2625400.00

Administrative Cost :

By Stationery/Phone/Internet/ Photo Copy/ Exp. 155295.00

By Office Maintenance Exp. 214008.00

By Bank Charges 33329.35

By Miscellaneous Exp. 40800.00

By Electricity Exp. 16851.00

By Audit Fee. 97880.00

By Closing Balance :

Cash in Hand 130709.00

Cash at Bank (Canara) 12092.24

Cash at Bank (B.O.B.) 2787179.39

Cash at Bank (SBI FCRA, New Delhi) 3586131.42

Cash at Bank (SBI) 5732.63

Total - 14751956.53

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Mukesh Kumar



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