

GANAPA & ASSOCIATES

CHARTERED ACCOUNTANTS

Ramesh Jambanna Ganapa

B.com., F.C.A.

OFF : 276214

Office: " Ganapa ", #628/50, 1st Floor, K.B.Extension,9th Cross, Shivanandswamy Compound, DAVANGERE - 577 002.

AUDIT REPORT

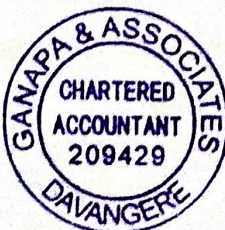
(1) We have examined the Consolidated Balance Sheet of " VIMUKTHI VIDYA SAMSTHE ", DHAMMA, NH - 4, DAVANGERE ROAD, MATADA KURUBARA HATTI (M.K.HATTI) - POST, CHITRADURGA - 577502, KARNATAKA. As at 31ST MARCH, 2023 and the Consolidated Income and Expenditure Account for the year ended on that date. These financial Statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

(2) We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(3) WE REPORT THAT :

- (1) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (2) In our opinion, proper the books of accounts as required by law have been kept by the above association so far as appears from our examination of the books.
- (3) The Consolidated Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
- (4) In our opinion and to the best of our information, and according to the explanations give to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India, subject to our observations as per annexure.
 - a. In the case of Balance Sheet of the state affairs of the associations as at 31-03-2023 and
 - b. In the case of the Income and Expenditure Account, of the Excess of Income over Expenditure (Surplus) for the year ended on that date.

UDIN : 23209429BGSZXW9691
Place : DAVANGERE.
Date : 09.06.2023.



For GANAPA & ASSOCIATES
Chartered Accountants

(RAMESH JAMBANNA GANAPA)
Proprietor
M.No. - 209429

VIMUKTHI VIDYA SAMSTHE
DHAMMA, NH - 4, DAVANGERE ROAD, MATADA KURUBARA HATTI (M.K.HATTI) - POST,
CHITRADURGA - 577502, KARNATAKA.
CONSOLIDATED ACCOUNT

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023.

| EXPENDITURE | AMOUNT Rs. | INCOME | AMOUNT Rs. |
|---|---------------------|---------------------------------------|---------------------|
| To Programme Expenses : | | By Grant Received From : | |
| Medical camp and referral service for children with disabilities | 22,436.00 | Open Hands India Project - UK 2022-23 | 10,30,294.71 |
| Enrolling in to schools for children with disabilities | 10,300.00 | Mensen met een Missie-Neherlands | 12,44,455.05 |
| counseling on personal hygiene for adolescent girls | 12,669.00 | " Bank Interest | 14,031.00 |
| Career guidance to continue higher education | 11,640.00 | " Donation from Publics | 60,500.00 |
| Skill up-gradation training | 63,190.00 | " Donation from Samvada Bangalore, | 5,337.00 |
| Linking with MNREGP for employment generation | 27,152.00 | | |
| Awareness on Eco-system | 16,340.00 | | |
| Eco friendly activities on Dhamma land Chitradurga | 27,799.00 | | |
| Promotion of organic farmers forum | 18,504.00 | | |
| Training on peace building | 50,393.00 | | |
| Awareness on solidarity through IEC materials, folk art forms ,etc | 49,985.00 | | |
| Identification of volunteers and training in peace building | 73,357.00 | | |
| Organising debate, cultural and art programs in schools and colleges | 45,737.00 | | |
| Training in interfaith peace building | 27,134.00 | | |
| Engage committees for community development work | 87,950.00 | | |
| Organising discussion with leaders from communities on development | 14,890.00 | | |
| Conducting programs like folk art, folk dance, folk skit in communities | 30,815.00 | | |
| Meeting with stakeholders for promotion of solidarity in communities | 24,609.00 | | |
| Celebration of solidarity festivals at local and district level | 39,314.00 | | |
| Monthly review meeting and capacity building training | 29,897.72 | | |
| Field Organisers/coordinator Honorarium and travel | 12,09,492.00 | | |
| Field Accountant cum documentalist & cook honorarium | 1,53,500.00 | | |
| Evaluation | 18,702.00 | | |
| By B- Administrative cost | | | |
| Printing, Stationary, postage , news paper, journals etc | 50,586.68 | | |
| Field Office Rent | 24,000.00 | | |
| Repairs, renovation, guest treat, electricity bill, etc | 1,30,103.72 | | |
| Audit fees | 15,000.00 | | |
| Honorarium | 58,930.00 | | |
| Bank charges | 804.00 | | |
| " Excess of Income Over Expenditure (Surplus) | 9,387.64 | | |
| | 23,54,617.76 | | 23,54,617.76 |

Annap
PRESIDENT

Ramesh
SECRETARY



Report- Annexed
For GANAPA & ASSOCIATES
Chartered Accountants

(RAMESH JAMBANNA GANAPA)
Proprietor
M.No. 2209429

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2023.

| FUNDS & LIABILITIES | AMOUNT Rs. | PROPERTIES & ASSETS | AMOUNT Rs. |
|--------------------------------------|---------------------|--------------------------------|---------------------|
| <u>FUND ACCOUNT :</u> | | <u>FIXED ASSETS :</u> | |
| As per Last B/S. 9,52,347.76 | | Training Hall | 1,50,591.00 |
| Add : Surplus D.Y. 9,387.64 | 9,61,735.40 | Site | 85,844.00 |
| | | Building As per Last B/S. | 5,88,212.00 |
| | | Community Hall | 1,48,500.00 |
| <u>LOANS & ADVANCES :</u> | | Open Shed | 52,935.00 |
| Advances As per Last B/S. | 91,901.25 | <u>CURRENT ASSETS :</u> | |
| | | Cash on Hand | 50.00 |
| | | Cash at Banks | 27,504.65 |
| | 10,53,636.65 | | 10,53,636.65 |

VIMUKTHI VIDYA SAMSTHE
DHAMMA, NH - 4, DAVANGERE ROAD, MATADA KURUBARA HATTI (M.K.HATTI) - POST,
CHITRADURGA - 577502, KARNATAKA.

CONSOLIDATED ACCOUNT

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023.

| RECEIPTS | AMOUNT Rs. | PAYMENTS | AMOUNT Rs. |
|---------------------------------------|---------------|---|---------------|
| To Opening Balance B/d. | | By Programme Expenses : | |
| Cash on hand | 50.00 | Medical camp and referral service for children with disabilities | 22,436.00 |
| Cash at Bank | 18,117.01 | Enrolling in to schools for children with disabilities | 10,300.00 |
| " Grant Received From : | | counseling on personal hygiene for adolescent girls | 12,669.00 |
| Open Hands India Project - UK 2022-23 | 10,30,294.71 | Career guidance to continue higher education | 11,640.00 |
| Mensen met een Missie-Neherlands | 12,44,455.05 | Skill up-gradation training | 63,190.00 |
| " Bank Interest | 14,031.00 | Linking with MNREGP for employment generation | 27,152.00 |
| " Donation from Publics | 60,500.00 | Awareness on Eco-system | 16,340.00 |
| " Donation from Samvada Bangalore, | 5,337.00 | Eco friendly activities on Dhamma land Chitradurga | 27,799.00 |
| | | Promotion of organic farmers forum | 18,504.00 |
| | | Training on peace building | 50,393.00 |
| | | Awareness on solidarity through IEC materials, folk art forms ,etc | 49,985.00 |
| | | Identification of volunteers and training in peace building | 73,357.00 |
| | | Organising debate, cultural and art programs in schools and colleges | 45,737.00 |
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| | | Monthly review meeting and capacity building training | 29,897.72 |
| | | Field Organisers/coordinator Honorarium and travel | 12,09,492.00 |
| | | Field Accountant cum documentalist & cook honorarium | 1,53,500.00 |
| | | Evaluation | 18,702.00 |
| | | By B- Administrative cost | 50,586.68 |
| | | Printing, Stationary, postage, news paper, journals etc | 24,000.00 |
| | | Field Office Rent | 1,30,103.72 |
| | | Repairs, renovation, guest treat, electricity bill, etc | 15,000.00 |
| | | Audit fees | 58,930.00 |
| | | Honorarium | 804.00 |
| | | Bank charges | |
| | | " Closing Balance C/d. | 50.00 |
| | | Cash on Hand | 27,504.65 |
| | | Cash at Banks | |
| | 23,72,784.77 | | 23,72,784.77 |

Amrap
PRESIDENT

K. J. J.
SECRETARY



Report- Annexed
For GANAPA & ASSOCIATES
Chartered Accountants
(RAMESH JAMBANNA GANAPA)
Proprietor
M.No. 209429
21/10/23