

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SARAH MINISTRIES, INDORE** as at 31st March, 2021 and the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the governing body of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis management. An audit includes, examining on a test basis, evidences, supporting, the amounts & disclosures in the financial statements. An audit also includes, assessing the accounting principles used & 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.

1. Further to our comments in the Annexure referred to above we report that:-

- a) We have obtained all the information & explanation which to the best of our knowledge & belief were necessary for the purpose of our audit;
- b) In our opinion proper books of accounts as required by law have been kept by the society so far as appears from our examination of those books.
- c) The society's Balance Sheet dealt with by this report is in agreement with the books of Account;
- d) In our opinion the Balance Sheet comply with the Accounting Standards which are mandatory for the Balance Sheet of the societies.
- e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :
 - i) in the case of Balance Sheet, of the state of affairs of the society as at 31st March, 2021 ;
 - ii) in the case of Income & Expenditure account, of the Surplus for the year ended on that date.
 - iii) in the case of Receipts and Payments account, of the summary of receipts and payments for the year ended on that date.

UDIN: 21023226AAAAKK3705

PLACE: INDORE
DATED: 16.09.2021.

For SARAH MINISTRIES
A. Bisada
PRESIDENT



FOR V.R.SUBRAMANIAN & CO.
CHARTERED ACCOUNTANTS

V.R. Subramanian
CA V.R.SUBRAMANIAN
(PARTNER)
(MEM: 023226 / FRN: 007786C).

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Ddevguradiya, Bye-pass, Indore - 452016.

CONSOLIDATED BALANCE SHEET AS AT 31.03.2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND:			FIXED ASSETS:		
Opening Fund 1.4.2020	231612		As per Schedule	2925676	2925676
Less : Deficit for the year	74579				
			CASH AND BANK BALANCES:		
EARMARKED FUND (FC):			Andhra Bank SB A/C 124411100003387 (FC)	282	
Opening Fund 1.4.2020	3391573		Andhra Bank SB Account (LC)	7850	
Less: Deficit for the year	530094		Cash in Hand	84705	92837
TOTAL			TOTAL		3018513

As per our report of even date annexed

For V.R.Subramanian & Co.

Chartered Accountants



V.R. Subramanian
V.R. Subramanian

Partner

(Membership No: 023226 / FRN: 007786C).

UDIN: 21023226AAAANKK3705

Place : Indore

Date : 16.09.2021

For SARAH MINISTRIES
Saradha
PRESIDENT

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Devguradiya, Bye-pass, Indore - 452016.

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

EXPENSES	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SOCIETY EXPENSES			SOCIETY INCOME		
Accounting Charges	10000		Contributions Received	50040	50040
Audit Fees	23600				
Bank Charges	1207		FC Income:		
Depreciation	15511		Contribution from Community EmpOwerment		
Legal & Professional Charges	4920		& Capacity Building	371039	371039
Rent Paid	27500				
Vehicle Insurance	41881	124619	Deficit being the excess of expenses over income		
			carried to Earmarked Fund & General Fund		
FC Expenses:			Deficit from FC (-)	530094	
Bank Charges	277		Deficit from LOCAL (-)	74579	604673
Depreciation	523620				
Medical Relief to Needy People	47936				
Provision of Higher Education to Poor & N	244300				
School Education Help to Poor Children of	85000	901133			
TOTAL		1025752	TOTAL		1025752

As per our report of even date annexed

For V.R.Subramanian & Co.

Chartered Accountants



UDIN: 21023226AAAAKK3705

Place : Indore

Date : 16.09.2021

V.R. Subramanian

V.R. Subramanian
Partner

(Membership No: 0232226 / FRN: 007786C).

FOR SARAH MINISTRIES
V.R. Subramanian
PRESIDENT

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Ddevguradiya, Bye-pass, Indore - 452016.

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance 1.4.2019			SOCIETY EXPENSES		
Andhra Bank SB A/C 124411100003387 (F	6756		Accounting Charges	10000	
Andhra Bank SB Account (LC)	66918		Audit Fees	23600	
Cash in Hand	84705		Bank Charges	1207	
			Legal & Professional Chagres	4920	
SOCIETY INCOME			Rent Paid	27500	
Other Contributions	50040		Vehicle Insurance	41881	109108
FC Income:			FC Expenses:		
Contribution from Community EmpOwermrnt			Bank Charges	277	
& Capacity Building	371039		Medical Relief to Needy People	47936	
			Provision of Higher Education to Poor & Needy Ch	244300	
			School Education Help to Poor Children of Slum	85000	377513
			CASH AND BANK BALANCES:		
			Andhra Bank SB A/C 124411100003387 (FC)	282	
			Andhra Bank SB Account (LC)	7850	
			Cash in Hand	84705	92837
TOTAL			TOTAL		579458

As per our report of even date annexed

For V.R.Subramanian & Co.

Chartered Accountants

V.R. Subramanian

Partner

(Membership No: 023226 / FRN: 007786C).



UDIN: 21023226AAAANKK3705
For SARAH MINISTRIES
D. Subrahmanya
PRESIDENT

Place : Indore

Date : 16.09.2021

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Devguradiya, Bye-pass, Indore - 452016.

**SCHEDULE OF DEPRECIATION FORMING PART OF BALANCE SHEET:
AS AT 31.03.2021**

FC A/C

S.No.	Name of the asset	Rate of Depreciation	Op. Bal. 1.4.2020	ADDITION BEFORE 30.09.20	ADDITION AFTER 30.09.20	Sale/Deductions during the year	Depreciation for the year	Cl. Balance 31.03.2021
1	Vehicle(Ambulance)	15%	3076071	0	0	0	461411	2614660
2	Computer	40%	129487	0	0	0	51795	77692
4	Musical Instrument	10%	4050	0	0	0	405	3645
3	Furniture & Fixture	10%	100093	0	0	0	10009	90084
	TOTAL		3309701	0	0	0	523620	2786081

**SCHEDULE OF DEPRECIATION FORMING PART OF BALANCE SHEET:
AS AT 31.03.2021**

LOCAL A/C

S.No.	Name of the asset	Rate of Depreciation	Op. Bal. 01.04.2020	ADDITION BEFORE 30.09.20	ADDITION AFTER 30.09.20	Sale/Deductions during the year	Depreciation for the year	Cl. Balance 31.03.2021
1	Electrical Equipment	10%	8100	0	0	0	810	7290
2	Furniture & Fixture	10%	147005	0	0	0	14701	132305
	TOTAL		155105	0	0	0	15511	139595



For SARAH MINISTRIES

D. Subodh
PRESIDENT

GRAND TOTAL	3464806	0	0	0	0	539130	2925676
--------------------	----------------	----------	----------	----------	----------	---------------	----------------

SARAH MINISTRIES
267, AMBEDKAR NAGAR, INDORE
FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2021

LIABILITIES		ASSETS	
EARMARKED FUND (FC):		FIXED ASSETS :	
Opening Fund 1.4.2020 Less : Deficit for the year	3391573	As per Schedule	2786081
	530094		2786081
TOTAL		CASH & BANK BALANCES :	
		Andhra Bank SB A/C 124411100003387	
		Cash in Hand (FC)	
		282	
		75116	
		75398	
TOTAL		TOTAL	
		2861479	
		2861479	

UDIN: 21023226AAAAAKI3734

Place : Indore

Date : 16.09.2021

As per our report of even date annexed
For V.R.Subramanian & Co.
Chartered Accountants

For SARAH MINISTRIES
S. Subudra
PRESIDENT



V.R. Subramanian
V.R. Subramanian
Partner

(Membership No: 023226 / FRN: 007786C).

SARAH MINISTRIES
267, AMBEDKAR NAGAR, INDORE

FOREIGN CONTRIBUTION INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

EXPENSES	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Recurring Expenses:			Income:		
Bank Charges	277		Contribution from Community EmpOwermt		371039
Depreciation	523620		& Capacity Building		
Medical Relief to Needy People	47936		Deficit being the excess of expenses over income		
Expenses on Higher Education to Poor & Needy Child	244300		carried to Earmarked Fund (FC)		530094
School Education Help to Poor Children of Slum	85000				
TOTAL		901133	TOTAL		901133

As per our report of even date annexed
For V.R.Subramanian & Co.,
Chartered Accountants

UDIN: 21023226AAAAAKKI3734

Place : Indore

Date : 16.09.2021

V.R. Subramanian
Partner

(Membership No: 023226 / FRN: 007786C).

SARAH MINISTRIES
267, AMBEDKAR NAGAR, INDORE

FOREIGN CONTRIBUTION RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance			Recurring Expenses:		
Andhra Bank SB A/C 124411100003387	6756	81872	Bank Charges	277	
Cash In Hand (FC)	75116		Medical Relief to Needy People	47936	
			Provision of Higher Education to Poor & Needy Child	244300	
			School Education Help to Poor Children of Slum	85000	
Contribution from Community EmpOwermt			CLOSING BALANCE:		
& Capacity Building	371039	371039	Andhra Bank SB A/C 124411100003387		377513
			Cash in Hand (FC)	282	
				75116	75398
TOTAL		452911	TOTAL		452911

As per our report of even date annexed
For V.R.Subramanian & Co.
Chartered Accountants

UDIN: 21023226AAAAAKKI3734

Place : Indore

Date : 16.09.2021

V.R. Subramanian
Partner

(Membership No: 023226 / FRN: 007786C).



For SARAH MINISTRIES
D. Desai
PRESIDENT

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Devguradiya, Bye-pass, Indore - 452016.

**SCHEDULE OF DEPRECIATION FORMING PART OF BALANCE SHEET:
AS AT 31.03.2021**

FC A/C

S.No.	Name of the asset	Rate of Depreciation	Op. Bal. 1.4.2020	ADDITION BEFORE 30.09.20	ADDITION AFTER 30.09.20	Sale/Deductions during the year	Depreciation for the year	Cl. Balance 31.03.2021
1	Vehicle(Ambulance)	15%	3076071	0	0	0	461411	2614660
2	Computer	40%	129487	0	0	0	51795	77692
4	Musical Instrument	10%	4050	0	0	0	405	3645
3	Furniture & Fixture	10%	100093	0	0	0	10009	90084
	TOTAL		3309701	0	0	0	523620	2786081

For SARAH MINISTRIES:

Devi Sarda

PRESIDENT



SARAH MINISTRIES

8/101 Kalindi Mid-Town, Devguradiya, Bye-pass, Indore - 452016.
BALANCE SHEET (LOCAL FUNDS) AS AT 31.03.2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND:			FIXED ASSETS:		
Opening Fund 1.4.2020	231612	157034	As per Schedule	139595	139595
Less: Deficit for the year	74579		CASH AND BANK BALANCES:		
			Cash in Hand (LC)	9589	17439
			Andhra Bank SB Account	7850	
TOTAL		157034	TOTAL		157034

INCOME AND EXPENDITURE ACCOUNT (LOCAL FUNDS) FOR THE YEAR ENDED ON 31.03.2021

EXPENSES	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
SOCIETY EXPENSES			SOCIETY INCOME		
Accounting Charges	10000		Contributions Received	50040	50040
Audit Fees	23600				
Bank Charges	1207				
Depreciation	15511				
Legal & Professional	4920				
Rent Paid	27500				
Vehicle Insurance	41881				
		124619			74579
TOTAL		124619	TOTAL		124619

As per our report of even date annexed
For V.R.Subramanian & Co.
Chartered Accountants



UDIN: 21023226AAAAKJ3432

For SARAH MINISTRIES

Place : Indore

Date : 16.09.2021

V.R. Subramanian
V.R. Subramanian
Partner

PRESIDENT

(Membership No: 0232226 / FRN: 007786C).

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Ddevguradiya, Bye-pass, Indore - 452016.

RECEIPT AND PAYMENT ACCOUNT (LOCAL FUNDS) FOR THE YEAR ENDED ON 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance : 1.04.2020					
Cash in Hand	9589	76507	Accounting Charges	10000	
Andhra Bank SB A/C	66918		Audit Fees	23600	
			Bank Charges	1207	
SOCIETY INCOME		50040	Legal & Professional	4920	
Other Contributions	50040		Rent Paid	27500	
			Vehicle Insurance	41881	109108
			Closing Balance : 31.03.19		
			Cash in Hand (LC)	9589	
			Andhra Bank SB A/C	7850	17439
TOTAL		126547	TOTAL		126547

UDIN: 21023226AAAANKJ3432

Place : Indore

Date : 16.09.2021



As per our report of even date annexed
For V.R.Subramanian & Co.
Chartered Accountants

V.R. Subramanian
V.R. Subramanian
Partner

(Membership No: 0232226 / FRN: 007786C).

For SARAH MINISTRIES
D. S. Sacha
PRESIDENT

SARAH MINISTRIES

8/101 Kalindi Mid-Town, Devguradiya, Bye-pass, Indore - 452016.

**SCHEDULE OF DEPRECIATION FORMING PART OF BALANCE SHEET:
AS AT 31.03.2021
LOCAL A/C**

S.No.	Name of the asset	Rate of Depreciation	Op. Bal. 01.04.2020	ADDITION BEFORE 30.09.20	ADDITION AFTER 30.09.20	Sale/Deductions during the year	Depreciation for the year	Cl. Balance 31.03.2021
1	Electrical Equipment	10%	8100	0		0	810	7290
2	Furniture & Fixture	10%	147005	0		0	14701	132305
	TOTAL		155105	0	0	0	15511	139595

FOR SARAH MINISTRIES
Desodia
PRESIDENT

