

AUDITOR'S REPORT

We have examined the attached Balance Sheet of **SITA MURLI NAV SHRISTY FOUNDATION, AT-VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]** as at 31st March, 2025 and the annexed Receipt & Payment Account of the Trust for the year ended on that date. These financial statements are responsibility of the management of **SITA MURLI NAV SHRISTY FOUNDATION**. Our responsibility is to express on 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 and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also 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.

We report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) We have verified the Cash & Bank Balances on Production of Certificate.
- (iii) The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The Samiti has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances, paper/documents and notes to accounts as per Schedule "B".
 - (a) In the case of Balance Sheet, of the state of affairs as at 31.03.2025 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For SAROJ KUMAR JHA & ASSOCIATES
Chartered Accountants



(Lalit Narayan Jha)
(Partner)
M.N -067599

Place: Patna

Date: 16/05/2025

Head Office : 210/P3, Krishna Apra Plaza, Sector-18, Noida, U.P-201301
Branch Office : "The Legum CBI, Bldg, Bus Stand Mithapur, Patna -800001(Bihar)
Other Branch Offices - Delhi, Kolkata, Gurgaon And Jamshedpur
Phon : 8051309157; 7858870885, E-mail : calnjha@gmail.com, skja.bihar@gmail.com

SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]
BALANCE SHEET AS AT MARCH 31ST, 2025

[Amount in Rs.]

SOURCES OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. GENERAL FUND:			
As per previous year		(1,78,169.29)	
Add: Cprpus Fund			
Excess of Income over Expenditure Transferred from I & E A/c	<u>1,015.28</u>		(1,77,154.01)
II Loans From Members			3,17,334.00
III Outstanding Salary			38,500.00
	TOTAL		1,78,679.99
APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. FIXED ASSETS:			
Gross Block		1,92,457.30	
Less: Depreciation		<u>20,113.72</u>	
Net Block			1,72,343.58
II. CURRENT ASSETS,LOANS & ADVANCES			
<i>Cash in hand</i>		1,611.00	
Balance With Indian Overseas Bank A/c No-1059		<u>7,225.43</u>	
<u>Receivables</u>		8,836.43	
As Per Schedule-C		<u>-</u>	
		8,836.43	
III. CURRENT LIABILITIES & PROVISION			
Net Current Assets [III - IV]		<u>2,500.00</u>	6,336.43
Round Off			(0.02)
	TOTAL		1,78,679.99
Notes to the Account and Accounting Policies		'B'	
<i>The Schedules referred to above form an integral part of the Balance Sheet</i>			
In terms of our separate report of even date For SAROJ KUMAR JHA & ASSOCIATES Chartered Accountants			
(Lalit Narayan Jha) Proprietor			
PLACE : PATNA			
DATE : May 16th, 2025			



SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025

[Amount in Rs.]

RECEIPTS		DETAILS	AMOUNT
To <u>Opening Balance:</u>			
Cash in Hand		1,34,913.00	
Balance With Indian Overseas Bank (A/C No-237701000001059)		<u>3,300.43</u>	1,38,213.43
" Membership Fee			65,500.00
" Donation & Subscription			5,15,230.00
" BNYS Yoga Mahotsava Contribution			7,15,230.00
" Ayurveda Day seminar Contribution			3,12,560.00
" Member's Donation			62,500.00
" Local Contribution			30,200.00
<u>Grant-In-Aid</u>			
" MDNIY 100 days IDY 2023 (Ministry of Ayush Govt. of India)		<u>2,00,000.00</u>	
" MDNIY 100 days IDY 2024 (Ministry of Ayush Govt. of India)			2,00,000.00
By <u>SIDDHARTH SHIKSHA NIKETAN VAISHALI</u>			
Receipt From Students:		10,52,000.00	10,52,000.00
Loan From Smt. Rambha Devi		<u>-</u>	
To <u>Training Contribution</u>			
Naturopathy Yoga Training Services			1,65,230.00
TOTAL	TOTAL		32,56,663.43
PAYMENT		DETAILS	AMOUNT
By <u>ESTABLISHMENT EXPENSES:</u>			
Salary on Voluntary Basis		2,08,000.00	
Rent		36,000.00	
Printing & Stationary.		7,569.00	
Office Exp.		6,152.00	
Newspaper & Periodicals		13,256.00	
Travelling & Conveyance		10,256.00	
Misc Exp.		<u>16,523.00</u>	2,97,756.00
By <u>ACTIVITIES EXPENSES:</u>			
Cultural Competition/ Programme.		10,452.00	
Sports Activities		9,145.00	
Woman Empowerment Programme		6,985.00	
Environmental Awareness Programme		8,856.00	
Computer Literacy Programme		10,254.00	
Human Right Awareness Programme		8,841.00	
Rural Development Programme		7,856.00	
Mithila Painting Training Programme		41,523.00	
Tailoring Cutting Training Programme		25,698.00	
Old Age Care Programme		11,256.00	
Career Counselling Programme		9,563.00	
Misc Exp		8,452.00	
Anticorruption Awareness Programme		<u>6,695.00</u>	1,65,576.00
By <u>B M G Y Y S JATHI</u>			
Self Employment Training Programme		8,756.00	
Organic Farming Awareness Programme		18,569.00	
Sports Activities		<u>15,423.00</u>	42,748.00



By MRINY MADHUBANI MDNIY 100 Days IDY 2023(Ministy of Ayush Govt of India)		2,65,412 00
By MRINY Vaishali Bihar Yoga Mahotsava	<u>5,15,230 00</u>	5,15,230 00
By MRINY Muzaffarpur		
Naturopathy Free Health Camp	48,562.00	
Yoga Training camp	1,60,000.00	
NDYH Camp	55,214.00	
Yoga & diabetes Awareness Programme	42,560.00	
Naturopathy Day Celebration INO	28,569.00	
Covid-19 Prevention Awareness Programme	32,659.00	
Ayurveda Day Seminar Workshop	<u>4,15,230.00</u>	7,82,794.00
By MRINY Patna Bihar Yoga Mahotsava 2024		22,569.00
BY SIDDHARTHA SHIKSHA NIKETAN VAISHALI		
Teacher's Payment, Other Staff Payment, Sataionery etc	8,54,000.00	11,53,242.00
Furniture & Fixtures	1,81,150.00	
Student Welfare Activities	1,10,236.00	
Cash in Hand	<u>7,856.00</u>	
Audit Fee		2,500.00
By Closing Balance:-		
Cash In Hand	1,611.00	
Balance With Indian Oversease Bank A/c No-1059	<u>7,225.43</u>	8,836.43
TOTAL		32,56,663.43

In terms of our separate report of even date

PLACE : PATNA

DATE : May 16th, 2025



SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025

[Amount in Rs.]

INCOME		AMOUNT
By	Membership Fee	65,500.00
	Donation & Subscription	5,15,230.00
	BNYS Yoga Mahotsava Contribution	7,15,230.00
	Ayurveda Day seminar Contribution	3,12,560.00
	Member's Donation	62,500.00
	Local Contribution	30,200.00
By	<u>Grant- In- Aid</u>	
	MDNIY 100 days IDY 2023 (Ministy of Ayush Govt. of India)	<u>2,00,000.00</u>
		2,00,000.00
By	<u>SIDDHARTHA SHIKSHA NIKETAN VAISHALI</u>	
	Receipt From Students:	10,52,000.00
By	<u>Training Contribution</u>	1,65,230.00
	Naturopathy Yoga Training Services	
	TOTAL	31,18,450.00

EXPENDITURE		AMOUNT
To	<u>ESTABLISHMENT EXPENSES:</u>	
	Honorarium	2,46,500.00
	Rent	36,000.00
	Printing & Stationary.	7,569.00
	Office Exp.	6,152.00
	Newspaper & Periodicals	13,256.00
	Travelling & Conveyance	10,256.00
	Misc. Expenses	<u>16,523.00</u>
		3,36,256.00
To	<u>ACTIVITIES EXPENSES:</u>	
	Cultural Competition/ Programme.	10,452.00
	Sports Activities	9,145.00
	Woman Empowerment Programme	6,985.00
	Environmental Awareness Programme	8,856.00
	Computer Literacy Programme	10,254.00
	Human Right Awareness Programme	8,841.00
	Rural Development Programme	7,856.00
	Mithila Painting Training Programme	41,523.00
	Tailoring Cutting Training Programme	25,698.00
	Old Age Care Programme	11,256.00
	Career Counselling Programme	9,563.00
	Misc Exp	8,452.00



Anticorruption Awareness Programme	6,695.00	1,65,576.00
To B M G Y S JATHI Self Employment Training Programme Organic Farming Awareness Programme Sports Activities	8,756.00 18,569.00 15,423.00	42,748.00
To MRINY MADHUBANI MDNIY 100 Days IDY 2023(Ministry of Ayush Govt. of India)		2,65,412.00
To MRINY Vaishali Bihar Yoga Mahotsava		5,15,230.00
To MRINY Muzaffarpur Naturopathy Free Health Camp Yoga Training camp NDYH Camp Yoga & diabetes Awareness Programme Naturopathy Day Celebration INO Covid-19 Prevention Awareness Programme Ayurveda Day Seminar Workshop	48,562.00 1,60,000.00 55,214.00 42,560.00 28,569.00 32,659.00 4,15,230.00	7,82,794.00
To MRINY Patna Bihar Yoga Mahotsava 2024		22,569.00
To SIDDHARTHA SHIKSHA NIKETAN VAISHALI Teacher's Payment, Other Staff Payment, Sataionery etc Student Welfare Activities	8,54,000.00 1,10,236.00	9,64,236.00
To Audit Fee		2,500.00
To Depreciation		20,113.72
To Excess of Expenditure over Income Transferred to B/S		1,015.28
TOTAL		31,18,450.00

In terms of our separate report of even date

PLACE : PATNA
DATE : May 16th, 2025



SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]
SCHEDULE 'A' OF FIXED ASSETS AS ON 31ST MARCH, 2025

[Amount in Rs.]

SL. NO.	PARTICULARS	WDV	ADDITION	DELETION			DEPRECIATION	WDV
		AS ON 01.04.2024	DURING THE YEAR	DURING THE YEAR	TOTAL	RATE OF EPRECIATIO	FOR THE YEAR	AS ON 31.03.2025
	FURNITURE & FIXTURES	1,73,251.90	-	-	1,73,251.90	10%	17,325.19	1,55,926.71
	SEWING MACHINE	2,101.16	-	-	2,101.16	15%	315.17	1,785.99
	ALMIRAH	5,691.10	-	-	5,691.10	15%	853.67	4,837.44
	BOOKS	1,845.54	-	-	1,845.54	10%	184.55	1,660.99
	FANS	6,311.07	-	-	6,311.07	15%	946.66	5,364.41
	NATUROPATHY EQUIPMENT	1,197.46	-	-	1,197.46	15%	179.62	1,017.84
	YOGA INSTRUMENT	2,059.07	-	-	2,059.07	15%	308.86	1,750.21
TOTAL		1,92,457.30	-	-	1,92,457.30		20,113.72	1,72,343.58

PLACE : PATNA

DATE : May 16th, 2025

In terms of our separate report of even date

