



M.K. Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA
Ritesh Agarwalla, M.Com, F.C.A., DISA (ICAI)
Preety Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)

FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
Charitable or religious trusts or institutions**

We have examined the Balance Sheet of

**AYANG TRUST
GARAMUR, P.O.: GARAMUR – 785 104,
Dist. :- MAJULI (ASSAM)**

as at 31st March, 2022

[name of the trust or institution]

And the Income and Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the head office and the branches of the above-named institution by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view :-

- i. in the case of the Balance Sheet of the state of affairs of the above-named institution as at 31st March, 2022 and
- ii. in the case of the Income and Expenditure account, of the excess of income over expenditure for the period from 01st April, 2021 to 31st March, 2022.

The prescribed particulars are annexed hereto.



For M.K. BARDOLOI & CO.
Chartered Accountants,
Firm Regn. No. :- 315123E

[Signature]

(M.K. BARDOLOI)

Sr. Partner

Membership No. :- 052300

UDIN :- 22052300AMNNPP3735

Place :- Jorhat
Date :- 08.07.2022.

Notes :

1. *Strike out whichever is not applicable.
2. This Report has to be given by--
 - i. a chartered accountant within the meaning of the chartered Accountants Act, 1949 (38 of 1949); or
 - ii. any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 to 1956), entitled to be appointed to act as an auditor of the company registered in that State.
3. Where any of the matters stated in this Report is answered in the negative, or with a qualification the report shall state the reasons for the same.

ANNEXURE
STATEMENT OF PARTICULARS

Application of income for charitable or religious purposes.

Amount of income of the previous year applied to charitable or religious purposes in India during that year. Rs. 2,88,00,306.51

Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. NO

Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly*/in part only for such purposes. NIL

Amount of income eligible for exemption under section 11(1)(c) [Give details] NIL

Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) NIL

Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. **Cash and bank balances –
Rs. 45,64,795.49**

Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. NO

Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-

a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NO

b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or NO

c. has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof NO

**II. Application or use of income or property for the benefit
of persons referred to in section 13 [3].**

Whether any part of the income or property of the *trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person? If so, give details of the amount, rate of interest charged and the NO



Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

NO

Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.

NO

Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.

YES

Details	Amount (Rs.)
Salary paid to Sri Bipin Shivaji Dhane Chairperson of the Trust	Rs. 4,00,150.00
Salary paid to Sri Krishna Kanta Pegu (Trustee)	Rs. 78,912.00

Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

NO

Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received.

NO

Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NO

Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No.	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL



	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
al	NIL	NIL	NIL	NIL	NIL

ice :- Jorhat
te :- 08.07.2022.



For, **M.K. BARDOLAI & CO.**
Chartered Accountants,
Firm Reg. No. 1513E

M.K. Bardolai

(M.K. BARDOLAI)
Sr. Partner

Membership No.: 052300
Membership No.: 052300

FOR
Bipin Shrivastava Dhanu
MANAGING TRUSTEE
AYANG TRUST



Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA
Agarwalla, M.Com, F.C.A., DISA (ICAI)
Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the **AYANG TRUST (ACCOUNT :- CONSOLIDATED), KULAMUA VILLAGE, GARAMUR - 785 104** which comprise the Balance Sheet as on 31st March, 2022 and the Statement of Income and Expenditures and Statement of Receipts and Payments for the year ended on that date, 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 and cash flows of the Company in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon 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 control relevant to the Organization's preparation and fair presentation of the financial statements 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 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.

Opinion

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



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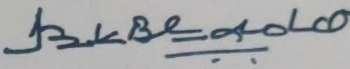
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- In the case of the Balance Sheet, of the state of affairs of the *Ayang Trust* (Consolidated Account), for the period ended on 31st March, 2022;
- In the case of the Statement of Income & Expenditures, of the excess of Income over Expenditure for the year ended on 31st March, 2022; and
- In the case of Statement of Receipts and Payments for the year ended on 31st March, 2022, of the cash flows for the period ended on that date.



Place :- Jorhat
Date :- 08.07.2022.

For M.K. BARDOLOI & CO.,
Chartered Accountants
Firm Regn. No. :- 315123E



(M.K. BARDOLOI)

Sr. Partner

Membership No. : 052300

UDIN :- 22052300AMNNDZ1782

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785104

BALANCE SHEET (CONSOLIDATED) AS ON 31.03.2022.

Liabilities	Amount	Assets	Amount	Amount
General Fund :		Fixed Assets :		
As per last a/c	1,78,11,966.59	As per Annexure - I enclosed	1,95,79,755.87	1,95,79,755.87
Add :- Excess of Income over expenditures during the year	71,26,495.77	Loans & Advances :		
	2,49,38,462.36	Salary Advances to Staff	71,000.00	
		Agricultural Loan to Beneficiaries	2,14,480.00	
		Programme advance with staffs	1,93,431.00	
			4,78,911.00	
		Other Advances :		
		Security Deposit against Room Rent	1,50,000.00	
		Advance paid to MD's Organic	1,65,000.00	
				7,93,911.00
		Closing Balances :		
		Cash in hand	1,17,077.40	
		Cash at Bank :		
		PNB, Garamur Br., 2200010013554 - (Ayang Trust)	16,11,208.37	
		PNB, Garamur Br., 2200010063814 (MITA-Trust)	9,672.14	
		FD with PNB, Garamur Br.-2200100009409 (Trust)	10,00,000.00	
		FD with PNB Garamur Br.-2200100009874 (Trust)	10,00,000.00	
		PNB, Garamur Br., 2200050001755 - (School Building)	2,61,590.01	
		PNB, Garamur Br., 2200050001786 (School)	31,931.80	
		SBI, Garamur Branch., A/c No. 36559580158 (School)	4,37,148.49	
		PNB, Garamur Br., 2200050001793 (Livelihood)	70,832.28	
		Axis Bank, Garamur Br., A/c No. 922010007515967	25,335.00	
				45,64,795.49
Total -- Rs.	2,49,38,462.36		Total -- Rs.	2,49,38,462.36

AUDITOR'S REPORT

Signed in terms of our audit report of even date

For, **M. K. BARDOLOI & CO.**

Chartered Accountants,

FRANCHISEE

Firm Regn. No. :- 315123E

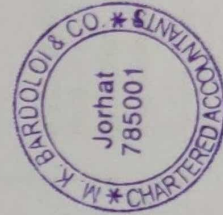
(Signature)

(M. K. BARDOLOI)

(Signature)

Membership No. :- 052300

Membership No. :- 052300



FOR
(Signature)
MANAGING TRUSTEE
AYANG TRUST

Place :- Jorhat

Date :- 08.07.2022.

AYANG TRUST

INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED) FOR THE YEAR ENDED 31.12.2016

Jorhat
785001

" The Humming Bird School Hostel Expenditures :

Salary to Staff	5,25,653.00
Hostel Groceries	6,67,011.00
Hostel Vegetables	2,21,577.00
Hostel Non-vegetables	3,91,619.00
Miscellaneous Expenses	98,040.00
Repair & Maintenance	3,43,078.00
Travelling & Local Conveyance	23,283.00
Medical Expenses	83,019.00
Printing & Stationery	10,400.00
	23,63,680.00

" Expenditures to-wards Mental Illness Treatment :

Staff Salary	60,598.00
Medicine Expenses	1,23,996.00
Volunteer Fees	25,450.00
Printing & Stationery	19,589.00
Travelling & Local Conveyance	4,400.00
Refreshment Expenses	7,229.00
Miscellaneous Expenses	17,469.00
	2,58,731.00

" Expenditure to-wards Lively Hood Programme :

Staff Salary	16,79,641.00
Travelling & Local Conveyance	2,19,496.00
House Rent	1,29,976.00
Refreshment Expenses	97,978.00
Training Expenses	9,74,859.00
Events Expenses	7,740.00
Printing & Stationery	35,838.00
Marketing Expenses	5,11,222.00
Miscellaneous Expenses	1,97,715.00
	38,54,465.00

" Expenditures to-wards Community Library :

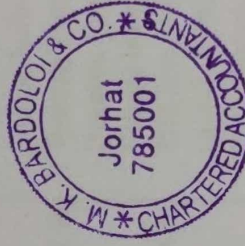
Staff Salary	13,73,371.00
Sponsorship of Students	9,37,540.00
Travelling & Local Conveyance	103423
House Rent	71,145.00
Training Expenses	78,845.00
Events Expenses	10,635.00
Printing & Stationery	78,713.00
Miscellaneous Expenses	23,412.00
Books for Community Library	12,13,556.00
	38,90,640.00

" Other Project Expenditures : Flood Relief Repair & Maintenance of Covid Care Centre	2,45,771.00	7,85,411.00		
	5,39,640.00			
" Depreciation as per Annexure - I		22,83,041.82		
" Excess of Income over expenditures transferred to Balance Sheet		71,26,495.77		
Total -- Rs.		2,95,46,174.10	Total -- Rs.	2,95,46,174.10

AUDITOR'S REPORT

Signed in terms of our audit report of even date

For, M.K. BARDOLOI & CO.
For M.K. BARDOLOI & CO.,
Chartered Accountants,
Firm Regn. No. :- 315125E



(Signature)

(M.K. BARDOLOI)

Sr. Partner

Membership No. :- 052900

Place :- Jorhat

Date :- 08.07.2022.

FOR
Bipin Shraya Dhar
MANAGING TRUSTEE
AYANG TRUST

RECEIPTS AND PAYMENTS (CONSOLIDATED) ACCOUNT FOR THE YEAR ENDED ON 31.03.2022.

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance :			By Administrative Expenditure (Ayang Trust) :		
Cash in hand			Staff Salary	26,08,523.00	
Cash at Bank :			Events Expenses	22,555.00	
PNB, Garamur Br., 2200010013554 - (Ayang Trust)		68,688.40	Miscellaneous Expenses	1,04,243.00	
PNB, Garamur Br., 2200010063814 (MITA-Trust)		11,74,188.47	Printing & Stationery	1,21,082.00	
FD with PNB, Garamur Br.-2200100009409 (Trust)		6,296.38	Travelling & Local Conveyance	2,64,263.00	
FD with PNB Garmur Br.-2200100009874 (Trust)		10,00,000.00	House Rent	3,97,457.00	
PNB, Garamur Br., 2200050001755 - (School Building)		10,00,000.00	Audit Expenses	1,14,460.00	
PNB, Garamur Br., 2200050001786 (School)		4,52,661.08	Electricity Expenses	24,000.00	
SBI, Garmur Branch. A/c No. 36559580158 (School)		1,90,059.00	Repair & Maintenance	1,26,184.00	
PNB, Garamur Br., 2200050001793 (Livelihood)		4,03,856.49	Food & Refreshment	1,90,242.00	
		31,589.08	Training Expenses	79,500.00	
			Donation Expenses	70,000.00	
			General Insurance	56,583.00	
			TDS Expenses	14,471.00	
			Gratuity Expenses	1,45,218.00	
			Bank Charges	7,105.51	
					43,45,886.51
" School Collections :			" The Humming Bird School Expenditures :		
Fees Collections from Students		43,27,338.90	Salary to Staff	25,27,333.00	
			Books & Copies for student	4,50,705.00	
			Student Uniform	2,26,246.00	
			Repair & Maintenance	6,33,002.00	
			Medical Expenses	47,641.00	
			School Events Expenses	1,23,565.00	
			Miscellaneous	19,141.00	
			Travelling & Local Conveyance	44,081.00	
			Electricity expenses	40,911.00	
			Refreshment Expenses	42,814.00	
			Printing & Stationery	61,867.00	
			Training Expenses	34,835.00	
			Repair & Maintenance of Science Laboratory	3,85,682.00	
					46,37,823.00
" Donations & Subscriptions (from) :					
Ms. Amita Chaudhury		15,00,000.00			
Sri Anil Kantilal Samaiya		5,50,000.00			
Arogya Seva		3,13,000.00			
A.T.E Chandra Foundation		5,00,000.00			
Axis Bank Ltd. (Humming Bird School)		21,13,750.00			
Babu Joseph		7,56,000.00			
Cargill		4,50,000.00			
Bengal Finance Pvt. Ltd.		71,00,000.00			
Indian Institute of Entrepreneurship		3,21,552.00			
Public Donation & Subscriptions		19,82,718.60			
Innifitt Systems Pvt Ltd.		5,00,000.00			
Internship Fees		20,000.00			
L & T Technology Service Pvt. Ltd.		15,00,000.00			
NABARD		4,86,950.00			
Radhika Margaban		1,00,000.00			
River Side Natural School		47,400.00			
Sandeep Kaur		5,000.00			



Sherya Friends Sofline Services India Ltd Sunbird Trust The Life Foundation Wipro Young Volunteers Organisation Nudge Lifeskills Fund	84,000.00	2,83,94,762.60	" The Humming Bird School Hostel Expenditures : Salary to Staff Hostel Groceries Hostel Vegetables Hostel Non-vegetables Miscellaneous Expenses Repair & Maintenance Travelling & Local Conveyance Medical Expenses Printing & Stationery	5,25,653.00	23,63,680.00
	4,08,540.00			6,67,011.00	
	52,27,000.00			2,21,577.00	
	1,20,000.00			3,91,619.00	
" Other Receipts : Bank Interest MITA Fees Sale (Leko - Livelihood Programme)	9,00,000.00	8,04,911.50	" Expenditures to-wards Mental Illness Treatment : Staff Salary Medicine Expenses Volunteer Fees Printing & Stationery Travelling & Local Conveyance Refreshment Expenses Miscellaneous Expenses	98,040.00	2,58,731.00
	20,08,852.00			3,43,078.00	
	8,00,000.00			23,283.00	
	1,87,395.00			83,019.00	
" Loans & Advances : Salary Advances Agricultural Loan refund by Beneficiaries Programme Advance	1,65,630.00	21,45,719.00	" Expenditure to-wards Lively Hood Programme : Staff Salary Travelling & Local Conveyance House Rent Refreshment Expenses Training Expenses Events Expenses Printing & Stationery Marketing Expenses Miscellaneous Expenses	10,400.00	38,54,465.00
	4,51,886.50			60,598.00	
	3,34,500.00			1,23,996.00	
	3,72,020.00			25,450.00	
" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	14,39,199.00		" Expenditure to-wards Lively Hood Programme : Staff Salary Travelling & Local Conveyance House Rent Refreshment Expenses Training Expenses Events Expenses Printing & Stationery Marketing Expenses Miscellaneous Expenses	4,400.00	38,54,465.00
				7,229.00	
				17,469.00	
				16,79,641.00	
" Expenditure to-wards Lively Hood Programme : Staff Salary Travelling & Local Conveyance House Rent Refreshment Expenses Training Expenses Events Expenses Printing & Stationery Marketing Expenses Miscellaneous Expenses			" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	2,19,496.00	38,90,640.00
				1,29,976.00	
				97,978.00	
				9,74,859.00	
" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library			" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	7,740.00	38,90,640.00
				35,838.00	
				5,11,222.00	
				1,97,715.00	
" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library			" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	13,73,371.00	38,90,640.00
				9,37,540.00	
				103423	
				71,145.00	
" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library			" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	78,845.00	38,90,640.00
				10,635.00	
				78,713.00	
				23,412.00	
" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library			" Expenditure to-wards Community Library : Staff Salary Sponsorship of Students Travelling & Local Conveyance House Rent Training Expenses Events Expenses Printing & Stationery Miscellaneous Expenses Books for Community Library	12,13,556.00	38,90,640.00



"	Other Expenditures : Flood Relief Repair & Maintenance of Covid care centre	2,45,771.00 5,39,640.00	7,85,411.00
"	Capital Expenditures : Plant & Machinery (Livelihood) Laboratory Equipments (Education) Furniture (HBS) Camera (Admin) Library Books Furniture (Admin) Furniture (Community Library) Computer (Community Library) Tab for Livelihood Furniture (Livelihood) CC TV Camera Hostel Building School Building	8,02,604.00 1,49,663.00 2,00,832.00 66,000.00 61,224.00 1,27,209.00 10,000.00 3,49,500.00 20,000.00 53,305.00 1,04,700.00 61,81,546.00 5,37,087.00	86,63,670.00
"	Loans & Advances : Salary Advances to Staff Agricultural Loan to Beneficiaries Programme advance paid Advance paid to MD's Organic	2,70,000.00 5,86,500.00 16,32,630.00 1,65,000.00	26,54,130.00
"	Closing Balances : Cash in hand Cash at Bank : PNB, Garamur Br., 2200010013554 - Ayang Trust PNB, Garamur Br., 2200010063814 (MITA-Trust) FD with PNB, Garamur Br.-2200100009409 (Trust) FD with PNB Garmur Br.-2200100009874 (Trust) PNB, Garamur Br., 2200050001755 - School Build PNB, Garamur Br., 2200050001786 (School) SBI, Gamur Branch., A/c No. 36559580158 (School) PNB, Garamur Br., 2200050001793 (Livelihood) Axis Bank, Garamur Br., A/c No. 922010007515967	1,17,077.40 16,11,208.37 9,672.14 10,00,000.00 10,00,000.00 2,61,590.01 31,931.80 4,37,148.49 70,832.28 25,335.00	45,64,795.49
Total -- Rs.		3,60,19,232.00	3,60,19,232.00

AUDITOR'S REPORT

Signed in terms of our audit report of even date

For **M.K. BARDOLLOI & CO.**
Chartered Accountants,
FRM Reg. No. 1543 PSE



h k B L = 2010

(**M. K. BARDOLLOI**)

Sr. Partner

Membership No. : 032300

Place :- Jorhat

Date :- 08.07.2022.

FOR
Bipin Shrivastava
MANAGING TRUSTEE
AYANG TRUST

ACCOUNT :- CONSOLIDATED

Annexure -- I

Statement of Fixed Assets as on 31.03.2022.

Sl. No.	Particulars	O.B. as on 01.04.2021	Additions before September	Additions after September	WDV as on 31.03.2022	Rate of Depreciation	Depreciation during the year	W.D.V. as on 31.03.2022
1	Building	93,14,684.44	5,37,087.00		98,51,771.44	10%	9,85,177.14	88,66,594.30
2	Hostel Building		30,00,887.00	31,80,659.00	61,81,546.00	10%	4,59,121.65	57,22,424.35
3	Furniture	5,32,343.00		2,00,832.00	7,33,175.00	10%	63,275.90	6,69,899.10
4	Furniture [Education]	1,64,009.00			1,64,009.00	10%	16,400.90	1,47,608.10
5	Furniture [Livelihood]	18,000.00			18,000.00	10%	1,800.00	16,200.00
6	Furniture [MITA]	6,270.00			6,270.00	10%	627.00	5,643.00
7	Furniture (Admin)	1,64,896.00			1,64,896.00	10%	16,489.60	1,48,406.40
8	Furniture (Community Library)		18,280.00	1,08,929.00	1,27,209.00	10%	12,720.90	1,14,488.10
9	Computer & Printers	1,98,305.00			1,98,305.00	40%	79,322.00	1,18,983.00
10	Computer & Accessories : [Livelihood]	54,600.00			54,600.00	40%	21,840.00	32,760.00
11	Computer & Printers [Trust]	78,483.00	2,300.00	51,005.00	1,31,788.00	40%	52,715.20	79,072.80
12	Computer [Community Library]			3,49,500.00	3,49,500.00	40%	1,39,800.00	2,09,700.00
13	Tab (Livelihood)		20,000.00		20,000.00	40%	8,000.00	12,000.00
14	Mobile [Admin]	9,710.00			9,710.00	40%	3,884.00	5,826.00
15	Kitchen Equipments	58,928.00			58,928.00	15%	8,839.20	50,088.80
16	Motor Cycle	39,478.00			39,478.00	15%	5,921.70	33,556.30
17	Motor Cycle	1,04,340.00			1,04,340.00	15%	15,651.00	88,689.00
18	Miscellaneous Fixed Assets	2,23,309.00			2,23,309.00	15%	33,496.35	1,89,812.65
19	Electrical Equipments (Building)	2,32,514.00			2,32,514.00	15%	34,877.10	1,97,636.90
20	Mahindra Bolero Camper	6,53,539.00			6,53,539.00	15%	98,030.85	5,55,508.15
21	Weaving Machinery	68,031.00			68,031.00	15%	10,204.65	57,826.35
22	Books	2,51,101.25		61,224.00	3,12,325.25	10%	28,171.33	2,84,153.93
23	Forge Traveller	10,26,587.00			10,26,587.00	15%	1,53,988.05	8,72,598.95
24	Camera		66,000.00		66,000.00	15%	9,900.00	56,100.00
25	Laboratory Equipments		1,49,663.00		1,49,663.00	15%	22,449.45	1,27,213.55
26	Plant & Machinery (Livelihood)		50,000.00	7,52,604.00	8,02,604.00	15%	63,945.30	7,38,658.70
27	CC TV (HBS)			1,04,700.00	1,04,700.00	40%	20,940.00	83,760.00
	Total -- Rs.	1,31,99,127.69	38,54,217.00	48,09,453.00	2,18,62,797.69		22,83,041.82	1,95,79,755.87

AUDITOR'S REPORT

Signed in terms of our audit report of even date
For, M.K. BARDOLLOI & CO.

Chartered Accountants,
FRN No. 100000033E
Firm Regn. No. :- 315123E



FOR
Bipin Sinha Dhar
MANAGING TRUSTEE
AYANG TRUST

Place :- Jorhat
Date :- 08.07.2022

(M.K. BARDOLLOI)

Chartered Accountant
Membership No. :- 052300

Membership No. :- 052300

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785614

Bank Reconciliation Statement as on 31.03.2022

1. PNB, Garamur Branch (A/c No. 2200050001793)

Particulars				Amount
Bank balance as per cash book as on 31.03.2022				70,832.26
Add :- Cheque issued but not presented to bank for payment				
Sl. No.	Date	Cheque No.	Amount	
1	22.03.2022	494643	3,060.00	
2	28.03.2022	494653	20,845.00	
3	28.03.2022	494652	6,410.00	
4	27.03.2021	414233	4,796.00	
				35,111.00
Bank balance as per bank statement as on 31.03.2022				1,05,943.26

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785614

Bank Reconciliation Statement as on 31.03.2022

2. PNB, Garamur Branch (A/c No. 2200010013554)

Particulars				Amount
Bank balance as per cash book as on 31.03.2022				16,11,208.37
Add :- Cheque issued but not presented to bank for payment				
Sl. No.	Date	Cheque No.	Amount	
1	31.03.2022	RTGS	3,529.00	
2	31.03.2022	627112	5,000.00	
				8,529.00
Bank balance as per bank statement as on 31.03.2022				16,19,737.37

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785614

Bank Reconciliation Statement as on 31.03.2022

3. PNB, Garamur Branch (A/c No. 2200050001755)

Particulars				Amount
Bank balance as per cash book as on 31.03.2022				2,61,590.01
Add :- Cheque issued but not presented to bank for payment				
Sl. No.	Date	Cheque No.	Amount	
1	29.03.2022	RTGS	1,00,000.00	
				1,00,000.00
Bank balance as per bank statement as on 31.03.2022				3,61,590.01



AYANG TRUST
(ACCOUNT :- CONSOLIDATED)
KULAMURA VILLAGE, GARMUR, MAJULI – 785 104 (ASSAM)

FINANCIAL YEAR : 2021-22

Notes on Accounts for the Year Ended 31st March, 2022.

1. Significant Accounting Policies:

- a) The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India.
- b) The closing stock has been physically verified by the Management and valued at cost as per the practice of the concern.
- c) The deprecation on Fixed Assets have been provided on WDV method at the rates & manner considering the life span of the lives of the assets as determined by the management of the Society.

2. Disclosure of Accounting Policies :

The accounts are prepared on the fundamental accounting assumption of going Concern consistency and accrual.

3. Revenue Recognition :

Expenses & Income considered payable & receivables respectively are accounted for on accrual basis.

4. Effects of Changes in the Accounting Policies:

There have been no changes in the accounting policies during the previous year from the earlier basis.

5. Prior Period & Extraordinary items:

There are no extraordinary and prior period items, which were debited/ credited to the Income & Expenditure Account during the year.

Auditor's Report

Signed in terms of our attached report of even date.



For M.K. BARDILOI & CO.,
For M.K. BARDILOI & CO.,
Chartered Accountants,
FRN No.: 315123E

M.K. Bardoiloi

(M.K. BARDILOI)

Sr. Partner

Membership No. 053300

Place :- Jorhat

Date :- 08.07.2022

FOR
Bipin Shrivastava Dham
MANAGING TRUSTEE
AYANG TRUST