

DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT, DIST- MAD HUBANI [BIHAR]
ANNEXURE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED MARCH 31ST, 2025

Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

a. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

b. Fixed assets

Fixed assets are stated at their original cost of acquisition / installation. All direct expenses attributable to acquisition / installation of assets have been capitalised.

c. Cash in hand as per cash book and certified by the management, whereas bank balances are subject to confirmation by bank.

d. All debit & credit balances are subject to confirmation.

Place : Patna
Date :14/07/2025

For Saroj Kumar Jha & Associates
Chartered Accountants

(Lalit Narayan Jha)
(Partner)
Membership No. – 067599

Scanned with OKEN Scanner

DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, MADHUBANI [BIHAR]

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025

[Amount in Rs.]

R E C E I P T S		DETAILS	AMOUNT
To	<u>Opening Balance-</u>		
Cash in Hand & Bank Balance		20,976.00	20,976.00
" Membership Fee			185,000.00
" Donation & Subscription			405,230.00
" Member's Donation			102,563.00
" Local Contribution			48,500.00
To	<u>Training Contribution</u>		
Beauticulture Training		135,260.00	
Naturopathy Yoga Training		155,230.00	290,490.00
Shravan Yog Kendra Vaishali			298,500.00
TOTAL	TOTAL		1,351,259.00
PAYMENT		DETAILS	AMOUNT
By	<u>ESTABLISHMENT EXPENSES:</u>		
h	Honorarium	124,000.00	
	Rent	24,000.00	
	Printing & Stationary.	10,256.00	
	Office Exp.	15,263.00	
	Newspaper & Periodicals	11,256.00	
	Travelling & Conveyance	18,956.00	
	Misc Exp.	10,056.00	213,787.00
By	<u>ACTIVITIES EXPENSES:</u>		
	Cultural Competition/ Programme.	31,458.00	
	Sports Activities	29,568.00	
	Womaen Empowerment Programme	27,458.00	
	Enviornmental Awaeness Programme	26,958.00	
	Computer Literacy Programme	29,568.00	
	Human Right Awareness Programme	27,458.00	
	Rural Development Programme	25,698.00	
	Mithila Painting Training Cum Production	28,457.00	
	Tailoring Cutting Training Cum Production	29,487.00	
	Old Age Care Programme	31,256.00	
	Career Councelling Programme	28,547.00	
	Misc Exp	26,548.00	
	Anticorruption Awareness Programme	28,569.00	371,030.00
By	<u>B.N Y.S Association</u>		
	Self Employment Training Programme	32,569.00	
	Sports Activities	31,452.00	

International Day of Yoga	28,569.00
Shravan Yog Kendra Vaishali	295,632.00
Health & Wellness Development Programme	<u>27,458.00</u>

By B R I N Y

Naturopathy Free Health Camp	54,526.00
Yoga Training camp	51,425.00
NDYH Camp	52,659.00
Yoga & diabetes Awareness Programme	47,859.00
Naturopathy Day Celebration	55,263.00
Covid-19 Prevention Awareness Programme	<u>56,987.00</u>

Audit Fee	1,500.00
-----------	----------

By Closing Balance:-

Cash in Hand & Bank Balance	30,543.00	30,543.00
-----------------------------	-----------	-----------

TOTAL	1,351,259.00
--------------	---------------------

PLACE : PATNA

In terms of our separate report of even date

DATE : 14th, July 2025



Printed with DEK

DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, MADHUBANI [BIHAR]

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

[Amount in Rs.]

INCOME		AMOUNT
By	Membershio Fee	185,000.00
"	Donation & Subscription	405,230.00
"	Member's Donation	102,563.00
"	Local Contribution	48,500.00
By	<u>Training Contribution</u>	
	Beauticulture Training	135,260.00
	Naturopathy Yoga Training	<u>155,230.00</u>
	Shravan Yog Kendra Vaishali	290,490.00
		295,632.00
TOTAL		1,327,415.00

EXPENDITURE		AMOUNT
To	<u>ESTABLISHMENT EXPENSES:</u>	
	Honorarium	124,000.00
	Rent	24,000.00
	Printing & Stationary.	10,256.00
	Office Exp.	15,263.00
	Newspaper & Periodicals	11,256.00
	Travelling & Conveyance	18,956.00
	Misc. Expenses	<u>10,056.00</u>
		213,787.00
To	<u>ACTIVITIES EXPENSES:</u>	
	Cultural Competition/ Programme.	31,458.00
	Sports Activities	29,568.00
	Womaen Empowerment Programme	27,458.00
	Enviornmental Awaeness Programme	26,958.00
	Computer Literacy Programme	29,568.00
	Human Right Awareness Programme	27,458.00
	Rural Development Programme	25,698.00
	Mithila Painting Training Cum Production	28,457.00
	Tailoring Cutting Training Cum Production	29,487.00
	Old Age Care Programme	31,256.00
	Career Councelling Programme	28,547.00
	Misc Exp	26,548.00
	Anticorruption Awareness Programme	<u>28,569.00</u>
		371,030.00
To	<u>B.N Y.S Association</u>	

Self Employment Training Programme	32,569.00
Sports Activities	31,452.00
International Day of Yoga	28,569.00
Shravan Yog Kendra Vaishali	295,632.00
Health & Wellness Development Programme	<u>27,458.00</u>
	415,680.00

To B R I N Y

Naturopathy Free Health Camp	54,526.00
Yoga Training camp	51,425.00
NDYH Camp	52,659.00
Yoga & diabetes Awareness Programme	47,859.00
Naturopathy Day Celebration	55,263.00
Covid-19 Prevention Awareness Programme	<u>56,987.00</u>
	318,719.00

To Audit Fee	1,500.00
To Depreciation	6,020.04
To Excess of Income over Expenditure Transferred to B/S	678.96

TOTAL	1,327,415.00
--------------	---------------------

In terms of our separate report of even date

PLACE : PATNA

DATE : 14th, July 2025



DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, 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		66,378.78	
Excess of Income over Expenditure Transferred from I & E A/c		<u>678.96</u>	67,057.74
II Other Liabilities			2,868.00
	TOTAL		69,925.74
APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. FIXED ASSETS:			
Gross Block		46,902.78	
Less: Depreciation		<u>6,020.04</u>	
Net Block			40,882.74
II. CURRENT ASSETS,LOANS & ADVANCES			
<i>Cash in hand</i>		30,543.00	
<i>Receivables</i>		-	
As Per Schedule-C		<u>-</u>	
		30,543.00	
III. CURRENT LIABILITIES & PROVISION			
Net Current Assets [III - IV]		<u>1,500.00</u>	29,043.00
Round Off			-
	TOTAL		69,925.74
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 <i>Lalit</i> (Lalit Narayan Jha) Proprietor			
PLACE : PATNA			
DATE : 14th, July 2025			

Scanned with OKI

Scanned with OKI Scanner

DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, 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 EPRECIA	FOR THE YEAR	AS ON 31.03.2025
	FURNITURE & FIXTURES	12,106.36	-	-	12,106.36	10%	1,210.64	10,895.72
	SEWINING MACHINE	3,959.94	-	-	3,959.94	15%	593.99	3,365.95
	ALMIRAH	4,437.05	-	-	4,437.05	15%	665.56	3,771.49
	BOOKS	8,201.25	-	-	8,201.25	10%	820.13	7,381.13
	FANS	9,110.05	-	-	9,110.05	15%	1,366.51	7,743.54
	NATUROPATHY EQUIPMENT	1,508.60	-	-	1,508.60	15%	226.29	1,282.31
	YOGA INSTRUMENT	7,579.53	-	-	7,579.53	15%	1,136.93	6,442.60
TOTAL		46,902.78	-	-	46,902.78		6,020.04	40,882.74

PLACE : PATNA

DATE : 14th, July 2025



In terms of our separate report of even date

Scanned with OKER

A U D I T O R ' S R E P O R T

We have examined the attached Balance Sheet of **DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)**, AT- CHITRAGUPT COLONY, DIST. – MADHUBANI, [BIHAR] as at 31st March, 2025 and the annexed Receipt & Payment Account of the Sans than for the year ended on that date. These financial statements are responsibility of the management of **DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)**. 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: 14/07/2025