

CELEBRATING  
**25** YEARS  
 @ **adaina**  
 1998 - 2023  
 OF RESILIENCE, INCLUSION & TRANSFORMATION



# Reflection

## Annual Report

2023-24





## From Secretary's Desk ...

When asked by one of our volunteers what it feels like to complete 25 years at Aaina, I paused to reflect—yes, it's been 25 years! This milestone brings a wave of excitement, not just for me, but for the entire team, especially Dillip, our Director of Programs and one of our longest-serving colleagues. The enthusiasm across the organization was contagious, with members suggesting 25 activities to mark the occasion, while our team came up with creative ideas like the Aaina Premier League and cultural events. The energy and innovation were overwhelming, but we had to narrow down the plans, keeping budget implications in mind. After two days of brainstorming, it was decided that the celebrations would span from Aaina's foundation day on 1st August 2023, to our legal certification day on 15th January 2024. The 25-year commemorative logo was unveiled with great enthusiasm on 1st August, accompanied by a short video created by colleagues that reminisced about Aaina's incredible journey.

A key highlight of this year was the launch of Project SHRUTI on 15th August 2023. This initiative, envisioned by Dr. Tapti Panda from Sneha Support Foundation Inc., NY, and facilitated by Sabarmatee from Sambhav, supported and collaborated by Aaina, aims to provide mobile screening for children and adults with hearing impairments. Initially rolled out in Ganjam and Nayagarh, the project was later expanded to Khurdha with the generous support of Chola Foundation (CIFCL) in October.

One of the most exciting developments during the celebration was the Aaina Premier League. Originally designed to foster teamwork among staff, the league was expanded to encourage girls' participation in sports. This culminated in the Kabaddi championship in Ganjam, with our beloved President, Ms. Lalita Missal, championing the cause to make this an annual event promoting girls in sports.

The 25-year celebration officially began on 14th January and concluded on 15th January with the Kallola Children's Film Festival, which was celebrating its 10th anniversary. The Chief of UNICEF Odisha was our honored guest and expressed hopes for Kallola to continue its impactful work. Children from our programs and our staff presented vibrant cultural performances, with a highlight being a group dance performed by the parents of children from Amo Vidyalay, alongside Aaina's staff. The grand event featured esteemed guests, including Dr. S. B. Agnihotri (Retd. IAS), Dr. GVV Sharma (IAS, Retd.), Sabarmatee, and Jagadanand, who addressed the audience and reflected on Aaina's remarkable 25-year journey. To mark Makar Sankranti, which coincided with our 25th Annual day of celebration, 25 kites carrying messages of hope and inclusivity were flown.

The celebration wasn't just about looking back; it was about looking ahead. New roles, such as Monitoring, Evaluation, and Learning (MEL), were formalized, and new team members were brought on board as we continue working toward our mission of empowering communities and fostering an inclusive society. As we celebrate 25 years of Aaina, we also invite new generations to carry forward our message of inclusion and compassion for transformation, ensuring our work remains a beacon of hope and progress for all.

(Mrs. Sneha Mishra)  
Secretary, Aaina

## Background

In the vibrant and diverse state of Odisha, a group of passionate individuals came together in 1998 to form Aaina, an organization name means "Mirror." This name symbolizes the organization's core mission: to reflect the potential and resilience within every individual, especially those who are often overlooked by society. Aaina's founders were united by a shared vision of addressing the vulnerabilities that plague marginalized communities. These socially sensitive pioneers hailed from varied backgrounds, each bringing unique perspectives and skills to the table. They were driven by a collective dream to transform the lives of persons with disabilities, women, and children, helping them to rise above their circumstances and achieve their full potential. From its early days, Aaina focused on disability advocacy, channeling its energy and resources into empowering individuals with disabilities. The organization's approach is holistic, aiming not just at physical rehabilitation but also at fostering self-sufficiency and boosting morale. Aaina believes in helping these individuals discover their hidden talents and capabilities, standing beside them as they journey towards a life of dignity and self-esteem. Aaina's work spans the length and breadth of Odisha, touching both rural and tribal populations. The organization has established a robust presence at the grassroots level while also engaging with professionals, administrative agencies, government officials, and legislators. This dual approach ensures that the needs of the most vulnerable are addressed comprehensively, from local communities to policy-making arenas.

Over the years, Aaina has become a beacon of hope and transformation, embodying the spirit of inclusion and equality. The organization's efforts are characterized by a participatory decision-making process, ensuring that the voices of the communities they serve are heard and respected. By promoting gender equality, advocating for children's rights, and responding to disaster situations, Aaina continues to create a positive impact across Odisha. Aaina's story is one of unwavering dedication and belief in the potential of every individual. It is a mirror reflecting the strength, resilience, and unyielding spirit of those it serves, and a testament to the profound difference that compassionate, targeted action can make in the world.

Aaina's comprehensive approach integrates efforts across rural and urban settings, engaging with various stakeholders, including government officials, professionals, and local communities, to drive sustainable change and empowerment.

## Vision:

Aaina envisions an inclusive society where every individual, particularly persons with disabilities, women, children, the elderly, and other socially excluded groups, possesses identity, independence, and exercises their rights with dignity and equality. The organization strives to create a compassionate and barrier-free community that acknowledges and values the potential of each person.

## Mission:

Aaina is dedicated to recognizing and realizing the human rights of persons with disabilities and elderly individuals through participatory program interventions. The mission includes promoting gender equality and justice, empowering women in all spheres of life, and



ensuring children's rights through targeted interventions. Aaina also responds to disaster situations from a human rights perspective and continuously evolves as a dynamic, research-informed organization that influences policy through strategic advocacy.

### **Goals:**

Achieving a barrier-free community for people with disabilities, women, children, and adolescent and Ensuring a dignified, self-sufficient, and respectable life for disadvantaged individuals, regardless of their limitations.

Promoting an inclusive approach to development and fostering a stigma-free society. Facilitating participation and opportunities for vulnerable and neglected populations in all aspects of life.

### **Thematic Areas**

Aaina focuses on several key thematic areas to promote an inclusive and equitable society. These areas encompass a wide range of interventions aimed at addressing the needs of marginalized groups, particularly persons with disabilities, women, children and Adolescents. The thematic Areas are -

- Disability Inclusion
- Community Based Inclusive Development
- Awareness and Advocacy
- Child Right
- Education and Development
- Gender Equality & Women's Empowerment
- Disaster Risk Reduction and Management (DRRM) & Preparedness and Response
- Livelihood Support Services, Vocational and Skill Training
- Water, Sanitation, and Hygiene (WASH) & Menstrual Health and Hygiene Promotion
- Training and Research, Capacity Building
- Networking and Promotion, Collaboration and Partnership

Aaina's success is not only measured by the number of lives touched but also by the systemic changes it advocates for and achieves. By promoting community-based rehabilitation, inclusive education, vocational training, and health and hygiene initiatives, Aaina empowers individuals to lead self-sufficient, dignified lives. Moreover, its advocacy for gender equality and child protection underscores the organization's commitment to creating a safe, inclusive, and just society.

Aaina's mission and activities are deeply intertwined with the United Nations Sustainable Development Goals (SDGs), a universal call to action to end poverty, protect the planet, and ensure prosperity for all. Through its multifaceted programs and initiatives, Aaina addresses numerous SDGs, making a meaningful impact on the communities it serves.

## Aaina's contribution to

### SDG 1

#### No Poverty

#### End poverty in all its forms everywhere

1  
NO  
POVERTY



Poverty remains one of the most pressing challenges facing communities worldwide, encompassing not only financial hardship but also limited access to education, healthcare, and basic amenities. In the face of such adversity, organizations like Aaina play a crucial role in combating poverty and fostering sustainable development. Aaina's efforts extend beyond economic empowerment to encompass social support networks and advocacy for marginalized groups. By

fostering community cohesion and amplifying the voices of the underserved, Aaina creates a conducive environment for collective action against poverty and inequality.



Aaina works towards eradicating poverty through various livelihood programs that empower women and marginalized communities. Poverty and disability are in vicious cycles and hence a special focus on promoting income generation and livelihood activities of persons with disabilities is one of the key program across projects meant for PwDs.

- By linking women and young women with skill training institutes and providing them with vocational training.
- Creating livelihood opportunities for PwDs.
- By providing health services and nutritional support.
- By providing financial support through the IGP program.
- By promoting livelihood opportunities and ensuring women are linked to social security schemes.

Aaina is exemplifying best practices

- 403 women placed in various jobs and many others trained across India.
- 83 women and young women over the past year have supported by WOMEN SUPPORT CENTER in Phulbani, Kandhamal District,
- 10 young women received Income Generating Program (IGP) support of Rs 5000 each to establish their own small businesses. And in three blocks of Ganjam district 400 new women added to the SEWA union, 850 women renewed their SEWA union membership, 250 women involved in different economic activities, including organic farming, 187 women covered under different social security schemes, 222 women actively participated in MGNREGA, completing a minimum of 50 days of work, 250 women registered on the E-Shram Portal and 940 women covered under Farmers ID by the agriculture department.

In Khurda, 200 villages and involving the formation of 200 Disabled People's Organizations (DPOs) By converting DPOs into Self-Help Groups (SHGs) and providing income-generating program (IGP) support, 24 SHGs have been formed, and 10 PwDs have received IGP support. And 70 villages across Kamakshyanagar and Kankadahad blocks, Kamakshyanagar NAC (Notified Area Council) 68 PwDs have been linked with livelihood opportunities, and 39 PwDs have received income generation support.

## SDG2

### ZERO HUNGER

#### AAINA ACTIONS IN THE YEAR

2 ZERO HUNGER



Achieving Zero Hunger is crucial for overall global development. Hunger and malnutrition impede human development, affecting health, education, and economic productivity. Moreover, sustainable agriculture practices help protect the environment, preserve biodiversity, and mitigate climate change impacts, ensuring food security for future generations. Aaina has been dedicated to addressing issues related to disability, gender, and overall community development. Their multifaceted approach includes ensuring food security, enhancing nutrition, and promoting sustainable agricultural practices.



- By conducting campaigns like the Gift and Apple Campaign, distributing nutritious food to children in vulnerable communities.
- By focusing on improving health and nutritional status in slums.
- Targeting children, adolescents, pregnant women, lactating mothers, and persons with disabilities.
- By promoting organic farming, poultry, goatery, and other agricultural activities
- By conducting Livelihood support programs.
- Support for Persons with Disabilities (PwDs) Ensures PwDs receives adequate nutrition and healthcare.
- By organizing nutrition shows to improve dietary habits of community members, particularly children and adolescents.

## Aaina is exemplifying best practices

- Facilitated organic farming and linked women with agricultural activities to ensure food security and enhance income.
- Covered 940 women under Farmers ID by the agriculture department, enabling them to access agricultural benefits and support.
- Supported PWDs with livelihood opportunities in farming, which contributes to food security and their economic well-being.
- Linked women with skill training institutes that offer training in agricultural practices, enhancing their ability to contribute to food production and security.



### SDG3

### GOOD HEALTH AND WELL-BEING

Ensure healthy lives and promote well-being for all at all ages

3 GOOD HEALTH AND WELL-BEING



Good Health and Well-being aims to ensure healthy lives and promote well-being for all at all ages. It focuses on a wide range of health-related issues, including reducing maternal mortality, ending epidemics, achieving universal health coverage, and providing access to safe and effective medicines and vaccines for all. Aaina has undertaken several initiatives to contribute to SDG 3 by improving health outcomes and promoting well-being among children, women, and persons with disabilities (PWDs).



- By enhancing the health and well-being of children and PWDs through rehabilitation and therapeutic services.
- By improving the mental health and well-being of women and young women who have experienced domestic violence.
- By improving the health and well-being of children with disabilities through therapeutic services and special education.
- Identifying children and persons with hearing loss through its project Shruti.

Reached out to 8310 people in Ganjam, Nayagarh and Khurdha district. Out of which 3210 were identified with hearing loss and nearly 40 children are provided with hearing aid support.

- By elevating the health status of Reproductive, Maternal, Newborn, Child plus Adolescent Health (RMNCH-A+) and Persons with Disabilities (PwDs) in selected areas.
- By improving the health and nutritional status of women and young women through education and vocational training. Aaina is exemplifying best practices
- Therapeutic services, counseling, and rehabilitation support for 30 children and 10 persons with disabilities.
- Integration of health services with educational support for children with disabilities.
- Ensured 23 children with disabilities regularly attend formal school, integrating health and education support.
- Provided counseling services to 83 women and young women, supporting their mental health and well-being.
- Offered free legal services to victims of domestic violence, contributing to their psychological and emotional well-being.
- Identified 3210 children and adult with hearing loss in 3 districts through mobile van camps and more than 40 children are provided with hearing aid support.
- Provided regular physiotherapeutic services to 61 children with special needs in the centre and home based services given to more than 250 children in Khurdha, Bhubaneswa Municipal Corporation area and Dhenkanal districts.
- Offered special education services to 112 children with special needs, integrating health and educational support.
- Conducted health camps and awareness sessions on reproductive health, reaching over 380 visitors.
- Identified 47 persons with disabilities and provided monthly screening and therapeutic services.





## SDG4

### Quality Education

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

4 QUALITY  
EDUCATION



Sustainable Development Goals 4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. It encompasses various targets, including ensuring that all girls and boys complete free, equitable, and quality primary and secondary education, ensuring access to quality early childhood development, care, and pre-primary education, and increasing the number of youth and adults who have relevant skills for employment and entrepreneurship. Aaina has implemented several projects and initiatives that directly contribute to the targets of SDG 4 by improving access to quality education for children, women, and persons with disabilities.



- Special education and vocational training for children and persons with disabilities.
- Support for children with disabilities to attend formal schools regularly.
- Linking children with disabilities to formal education by forming resource centers and education hubs.
- Providing special education and therapeutic services to children with special needs.
- Formal education and skill development training for women and young women who have dropped out of school.
- Counseling and educational support for women and young women who have experienced domestic violence.

Aaina is exemplifying best practices

- Ensured that 23 out of 30 children with disabilities regularly attend formal schools.
- Admitted 3 children with disabilities into formal schools.
- Enabled 6 PWDs to actively engage in vocational training, enhancing their skills for employment.
- Enrolled 274 children with disabilities in pre-school, primary, and high schools in Khurdha and Dhenkanal district.

- Linked 109 children with disabilities to the Banishree scholarship and 48 to escort allowances.
- Provided regular special education services to 112 children with special needs.
- Enrolled 445 young women and women through NIOS to complete their 10th and 12th grades, with 332 successfully receiving their certificates.
- Conducted skill development training for 415 young women and women in trades like nursing, home nursing, sewing machine operation, and mobile assembling.
- Provided 15 days of computer fundamental training to 90 women and young women.
- Linked 15 young women with skill centers like SHUSRUSHA and SAHANA Clothing for skill development and employment opportunities.
- Conducted 15 training programs to sensitize SHG members on violence against women (VAW) and gender issues.

## SDG -5 GENDER EQUALITY

5 GENDER  
EQUALITY



Sustainable Development Goals SDG 5 aims to achieve gender equality and empower all women and girls. It encompasses various targets, including ending all forms of discrimination against women and girls, eliminating violence against women and girls, ensuring women's full and effective participation in leadership, and ensuring universal access to sexual and reproductive health and reproductive rights. Aaina has made substantial contributions to achieving SDG 5 by promoting gender equality, empowering women and girls, and addressing violence and discrimination.



- To promote gender equality through unionization and empowerment of women, facilitating their access to schemes and entitlements and providing livelihood opportunities to prevent distress migration.
- To empower women and young women by providing gender training, formal



- education, and vocational training, thereby enhancing their economic independence and leadership skills.
- To provide counseling and free legal services to women and young women who have experienced domestic violence, and to promote gender equality through sensitization programs.
  - To promote the inclusion and empowerment of women and girls with disabilities by linking them to education, health, and livelihood opportunities.

### **Aaina is exemplifying best practices**

- Added 400 new women to the SEWA union and renewed membership for 850 women.
- Facilitated women's participation in trade-wise meetings at GP, block, and district levels, empowering them to address issues and access resources.
- Ensured 222 women participated in MGNREGA and completed a minimum of 50 days of work.
- Provided gender training to 3,500 women and young women.
- Conducted leadership development training, enabling women to take on decision-making roles.
- Linked 500 women and young women with skill training institutes to improve their employability.
- Provided counseling services to 83 women and young women, supporting their mental health and well-being.
- Conducted 15 training programs to sensitize SHG members on violence against women (VAW) and gender issues.
- Linked 15 young women with skill centers like SHUSRUSHA and SAHANA Clothing for skill development and employment opportunities.
- Linked most children with disabilities to government schemes and facilities, promoting their inclusion and empowerment.
- Provided leadership development orientation to PWDs, enabling them to work as a team and take on decision-making roles in their families and communities.

## SDG -8

### Decent work and economic growth

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

8 DECENT WORK AND ECONOMIC GROWTH



10th Kallola Film Festival, January 14, 2024

The 10th Kallola Film Festival was held on January 14, 2024, marking a decade of celebrating and showcasing children's creative expression and social consciousness through film. This unique festival, organized annually, provides a platform for children to make and present films that highlight a range of pressing social issues. The 2024 event was graced by a distinguished panel of guests, including Shri Anant Mohapatra, Mr. William Hanlon (Chief Field Officer, UNICEF), Shri Jitendra Mishra (renowned filmmaker), Ms. Mandakini Kar (Chairperson, OSCPCR), Ms. Kasturi Mohapatra (former Chairperson, SCPD & OSCPCR), Ms. Bhoomika Das (actress), along with Aaina's executive members, well-wishers, and representatives from civil societies. Their presence emphasized the importance of promoting social responsibility among young filmmakers.



The festival began with a screening of impactful short films made by children from different backgrounds and regions. Among the many films showcased, "The Right Glass" by Biswanath Rath conveyed its message within 1 minute 20 seconds, followed by "Khushi" by Sangram Keshari, "Parivartan" by Gaurav Upadhyaya, and "Waw" by Usha Rani Patra—all highlighting essential social messages within short timeframes.

The segment on films created by young students was particularly inspiring. The film "Aji Thu Ekathi" by students from Xavier High School, Khandagiri, used visual storytelling to discuss empathy and understanding among young children. Another film, "Mana Badalila", made by children from the Child Care Institution (CCI), Puri, explored the topic of self-realization and personal change, capturing the transformative power of kindness. "Parichannata", produced by students from Manikeswari High School, Bhawanipatna, presented a narrative on acceptance and combating social stigma.

Several individual filmmakers also contributed to the festival's lineup. "DENNAA – The Wings" by Mr. Santosh Panda portrayed the indomitable spirit of a young girl determined to overcome adversity, a theme that deeply resonated with the audience. "Drustanta" depicted the transformative power of education, with a young woman returning to her village to inspire change, moving the villagers away from outdated beliefs towards rational thinking.

Another notable film was "Nagabali Ra Abhiman", created by students from Pitamahal Ashram School, which addressed environmental degradation and its repercussions on the local community. Through an engaging storyline, the film followed a young girl, Chabbi, who questions the river's continuous erosion only to discover that it was a consequence of human negligence, raising environmental awareness.

In addition to film screenings, a radio jingle titled "Jeje Ku Corona Sikhya" by students of M Hindi High School, Bolangir, used creative dialogue to spread COVID-19 awareness, encouraging adherence to safety measures such as wearing masks and maintaining social distance.

Among other short films, "Sikhaa" by Pradeep Kumar Jena highlighted the disparity in food distribution between genders, underscoring the importance of equal nutrition. His other work, "Chumki", told the story of a young girl's struggle for clean water and education, portraying her determination to overcome life's challenges. "Anamika", another thought-provoking piece by Ranjana Pandey Panigrahi, followed the journey of a girl burdened by societal expectations, only to symbolically restart her life, representing the resilience and dreams of many young girls.

The festival culminated in a warm and joyous cultural performance by children from different project locations and Aaina staff members, adding to the festive spirit of the day. Filmmakers and their teams were honored with facilitation for their contributions to the festival, celebrating their dedication to storytelling and social activism.

The 10th Kallola Film Festival exemplified the potential of young filmmakers in addressing social issues and sparking dialogue on crucial topics, ranging from environmental conservation to gender equality. The event successfully showcased children's creative and critical thinking abilities, promoting social responsibility and positive change through visual media. This festival continues to be a cornerstone for encouraging children's voices and perspectives on social challenges, underscoring Aaina's commitment to fostering young talent and community awareness.

## Legacy Unfolded: A Silver Saga of Aaina

On January 15, 2024, Aaina celebrated a remarkable milestone—its 25th anniversary. This landmark occasion honored the organization's longstanding commitment to fostering inclusivity, empowerment, and social change. Dignitaries from various fields joined Aaina to mark this special day, including Ms. Sulata Deo, Honorable Member of Parliament (Rajya Sabha); Dr. S.B. Agnihotri, IAS (Retd), CITARA, IIT Mumbai; Dr. Sabarmatee, Secretary of Sambhav; Dr. A. Padhi, Principal Secretary of Agriculture, Farmer's Empowerment & Handlooms, Textiles & Handicrafts Department; Shri Jagadanand, former Information Commissioner and co-founder of CYSD; and Prof. Sucheta



Priyabadini, Maa Rama Devi Chair Professor at RDWU. These distinguished guests, along with Aaina's executive members and well-wishers, elevated the day with their presence and insights.

The event began with a warm welcome and recognition of the esteemed guests, followed by their speeches, each offering reflections on Aaina's impactful journey and vision. Ms. Sulata Deo, Honorable MP, Rajya Sabha, formally launched Aaina's 25th-anniversary website, a digital tribute to the organization's legacy and achievements. Dr. Sabarmatee shared inspiring experiences from her community work and expressed her commitment to collaborate with Aaina, aiming to integrate persons with disabilities into agriculture-based livelihoods. Shri Jagadanand, co-founder of CYSD, commended Aaina's unwavering inclusivity despite challenges. Dr. S. B. Agnihotri underscored the importance of data segregation for persons with disabilities within Sustainable Development Goals (SDGs) and Human Development Goals, advocating for policy-level changes to enhance support for persons with disabilities.



A heartwarming felicitation ceremony followed, recognizing the dedication of Aaina's long-serving employees. Mr. Nathaniel Missel and Mr. Dillip Ku Biswal, who each completed over 20 years of committed service, were celebrated alongside staff who achieved milestones of 15, 10, and 5 years. Former Aaina staff members, who contributed since 2005 and have since moved on, were also honored, reinforcing the enduring sense of community within the organization. Current Aaina team members received a special acknowledgment for their daily contributions, fostering an atmosphere of gratitude and camaraderie.

The 25th-anniversary celebration extended beyond a single day, unfolding as a series of meaningful events over six months. Highlights included the unveiling of Aaina's commemorative logo and an updated website. A beautiful quilt project symbolized Aaina's connection with the communities it serves, with community-crafted quilts displayed prominently at the event. The Aaina Premier League brought staff together in a spirit of unity and friendly competition, showcasing their commitment to teamwork. Additionally, Aaina presented an extensive documentation of its journey, sharing impactful stories, challenges overcome, and successes achieved on the ground. This documentation highlighted the organization's growth and its dynamic





approach to addressing social issues over the past 25 years.

Aaina's 25th-anniversary celebration was not only a moment to reflect on past achievements but also an opportunity to envision the future. The organization reaffirmed its dedication to creating a more inclusive society, setting the stage for continued growth, innovation, and collaboration. The event underscored Aaina's legacy of resilience and compassion, with a renewed commitment to positively impacting communities across Odisha and beyond.







# Financial Analysis

that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

That Management are also responsible for overseeing the Society's financial reporting process

## Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Other Matter

- a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2023 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
- b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For S K Jena & Associates  
Chartered Accountants

Firm Registration Number: 015089N

Date : 14.09.2024

Place : Bhubaneswar



(CA Subrat Kumar Jena, FCA)  
Proprietor  
Membership Number: 094986

UDIN : 24094966BKCMBR7167

S K JENA & ASSOCIATES  
Chartered Accountants



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## INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

### Opinion

We have audited the financial statement of AAINA, Plot No. 70/9530, Ground Floor, Jaydev Vihar, Bhubaneswar, Odisha-751013, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2024 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31<sup>st</sup> March, 2024 and NIL Income over Expenditure and its Receipts and Payments for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement





**AAINA**  
**PLOT NO: 703530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR**  
 Regd. No: 29699/199/1998-99  
 (CONSOLIDATED)

**BALANCE SHEET AS ON 31st MARCH 2024**

Particulars	SCH No	FCRA	INDIAN	Consolidated
<b>CAPITAL &amp; LIABILITIES</b>				
<b>I. CAPITAL FUND B/R</b>				
A. General Reserve	1	7,77,999.85	6,61,547.09	14,39,546.94
		7,77,999.85	6,61,547.09	14,39,546.94
B. Section 11(2) Accumulated Fund (FY-2022-23 Opening Balance) Less: Amount utilised during the year		-	-	-
<b>Closing Balance</b>		-	-	-
C. Membership fees Add: Transfer During the Year		-	34,500.00	34,500.00
		-	34,500.00	34,500.00
D. Restricted Grant Fund (RGR-Programs)		-	-	-
<b>II. LIABILITIES</b>				
A. Non Current Liabilities		-	-	-
B. Current Liabilities	2	8,74,46.00	3,747.00	9,11,930.00
Short Term Loans & Advances	3	8,51,149.00	25,26,264.00	34,77,413.00
Other Current Liabilities		17,32,895.83	32,22,331.00	49,55,226.83
<b>ASSETS AND PROPERTIES</b>				
<b>I. Non Current Assets</b>				
Fixed Assets (Refer Schedule-A)				
Investment	4	2,53,524.00	13,96,422.00	16,49,946.00
		4,26,052.00	7,50,516.00	11,76,570.00
<b>II. Current Assets</b>				
Cash in hand	5	1,25,27	1,25,27	1,25,27
Bank Balance	6	10,05,710.85	9,65,253.00	19,70,963.85
Other Current Assets	7	47,650.00	96,253.00	1,43,903.00
Miscellaneous	8	-	12,808.00	12,808.00
		17,32,895.83	32,22,331.00	49,55,226.83

In terms of our attached Report of even date

For AAINA

Date: 14.09.2024

Place: Bhubaneswar



(Sheha Mishra)  
 Secretary  
**Aaina**  
 Bhubaneswar

For S K Jena & Associates  
 Chartered Accountants



(CA Subrat Kumar Jena, FCA)  
 Proprietor  
 Membership No. 094966

**AAINA**  
**PLOT NO: 703530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR**  
 Regd. No: 29699/199/1998-99  
 (CONSOLIDATED)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2024**

Amount in (Rs.)

Particulars	SCH No	FCRA	INDIAN	Consolidated
<b>INCOME</b>				
Gross Income	9	1,34,82,755.11	1,02,46,001.51	2,37,28,756.62
Liability Written Back	3	-	-	-
<b>Total (A)</b>		1,34,82,755.11	1,02,46,001.51	2,37,28,756.62
<b>APPLICATION OF INCOME</b>				
<b>II. EXPENDITURE</b>				
Programme Expenses	10	1,12,40,414.00	91,52,273.20	2,04,32,687.20
Admin Expenses	11	18,25,405.49	12,87,471.19	31,12,876.68
Capital Application		-	-	-
Repayment of Loan		-	-	-
Depreciation	A	41,331.00	1,57,025.00	1,98,356.00
<b>Total (B)</b>		1,32,07,150.48	1,05,36,769.39	2,37,43,919.87
Excess of Income Over Expenditure Transferred to General Fund		2,75,604.62	(9,90,767.88)	(1,15,163.26)
<b>Total (C)</b>		2,75,604.62	(9,90,767.88)	(1,15,163.26)

In terms of our attached Report of even date

For AAINA

Date: 14.09.2024

Place: Bhubaneswar

(Sheha Mishra)  
 Secretary  
**Aaina**  
 Bhubaneswar



For S K Jena & Associates  
 Chartered Accountants

(CA Subrat Kumar Jena, FCA)  
 Proprietor  
 Membership No. 094966



**AAINA**  
**PLOT NO: 705530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR**  
 Regd. No: 2060916911988-99  
 (CONSOLIDATED)

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2024**

Amount in (Rs.)

Particulars	SCH No	FCRA	INDIAN	Consolidated
<b>RECEIPTS</b>				
Opening Balance	4	5,04,093.00	7,15,012.00	12,19,105.00
Fixed Deposit	5	-	-	-
Cash in Hand	6	3,64,699.47	6,26,134.74	9,90,734.21
Bank Balance	7	54,000.00	53,004.00	1,07,004.00
Advance	9	1,34,85,940.87	1,09,52,096.71	2,44,37,937.58
Gross Receipts				
TDS FY 2022-23 received				
		<b>1,44,08,533.34</b>	<b>1,23,46,247.45</b>	<b>2,67,54,780.79</b>
<b>PAYMENTS</b>				
Security Deposit Refunded	2	-	-	-
Programme Expenses	10	1,03,52,086.00	85,75,616.20	1,89,27,702.20
Admin Expenses	11	18,63,064.49	17,38,391.16	36,01,475.65
Liabilities of F.Y. 2022-23 paid during the year	12	6,72,892.00	1,91,338.00	8,64,230.00
<b>Non Recurring Expenses</b>				
Capital Application	13	41,099.00	1,93,601.00	2,34,700.00
Security Deposit & Others	14	-	34,000.00	34,000.00
Transfer to Corpus Fund	15	-	-	-
<b>Closing Balance</b>				
Fixed Deposit	4	4,26,052.00	7,50,518.00	11,76,570.00
Cash in Hand	5	-	1,255.27	1,255.27
Bank Balance	6	10,05,719.85	9,63,074.82	19,68,794.67
Advance	7	47,600.00	88,253.00	1,45,853.00
		<b>1,44,08,533.34</b>	<b>1,23,46,247.45</b>	<b>2,67,54,780.79</b>

In terms of our attached Report of even date

For AAINA

Date : 14.09.2024

Place : Bhubaneswar

(Sheela Mishra)

Secretary

(Gajpati Patnaik)

Treasurer

ainaa

Bhubaneswar

For S K Jena & Associates

Chartered Accountants

(CA Subrat Kumar Jena, FCA)

Proprietor

ainaa

Bhubaneswar

Membership No. 094986

**AAINA**  
**PLOT NO: 705530 GROUND FLOOR, JAYADEV VIHAR, BHUBANESWAR**  
 Regd. No: 2060916911988-99  
 (CONSOLIDATED)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2024**

Amount in (Rs.)

Particulars	SCH No	FCRA	INDIAN	Consolidated
<b>INCOME</b>				
Gross Income	9	1,34,82,756.11	1,02,46,001.51	2,37,28,756.62
Liability Written Back	3	-	-	-
Total (A)		<b>1,34,82,756.11</b>	<b>1,02,46,001.51</b>	<b>2,37,28,756.62</b>
<b>APPLICATION OF INCOME</b>				
<b>EXPENDITURE</b>				
Programme Expenses	10	1,12,46,144.00	91,92,273.20	2,04,38,417.20
Admin Expenses	11	19,25,405.49	12,87,471.16	32,12,876.65
Capital Application		-	-	-
Repayment of Loan		41,331.00	1,57,025.00	1,98,356.00
Depreciation	A	1,32,07,150.48	1,09,36,769.36	2,41,43,919.85
Total (B)		<b>2,03,10,930.97</b>	<b>1,14,76,538.72</b>	<b>3,17,87,469.74</b>
Excess Of Income Over Expenditure Transferred to General Fund		2,75,645.62	(3,90,767.85)	(1,15,162.23)
Total (C)		<b>2,75,645.62</b>	<b>(3,90,767.85)</b>	<b>(1,15,162.23)</b>

In terms of our attached Report of even date

For AAINA

Date : 14.09.2024

Place : Bhubaneswar

(Sheela Mishra)

Secretary

(Gajpati Patnaik)

Treasurer

ainaa

Bhubaneswar

For S K Jena & Associates

Chartered Accountants

(CA Subrat Kumar Jena, FCA)

Proprietor

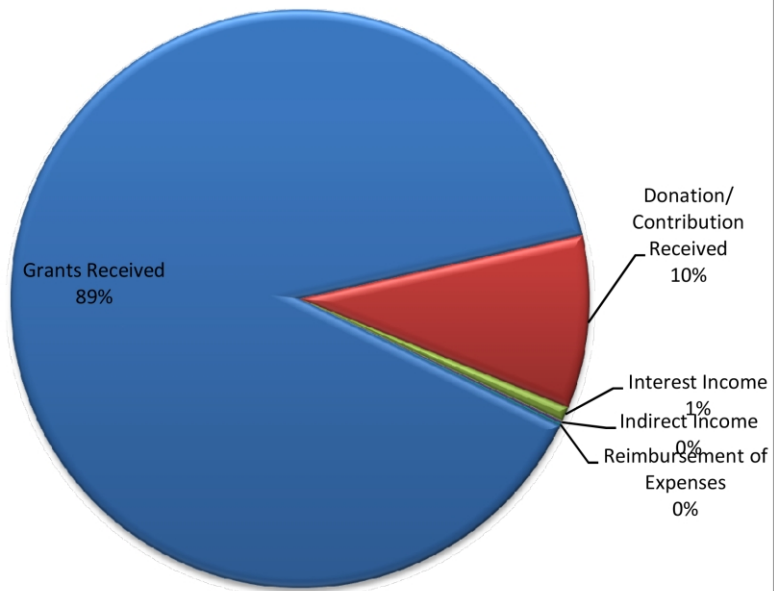
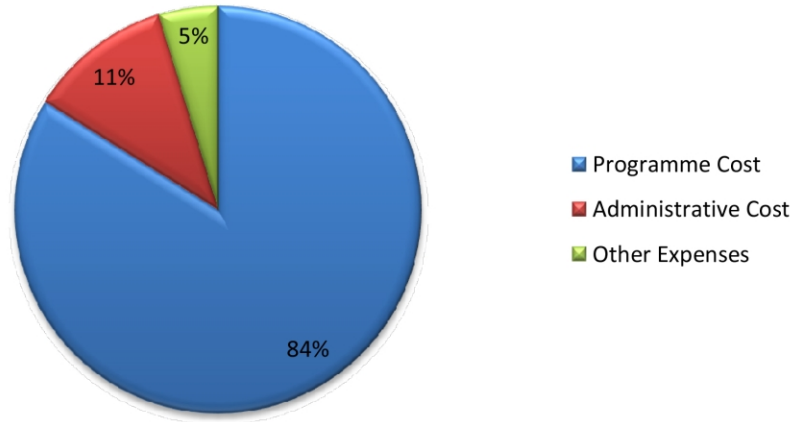
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Bhubaneswar

Membership No. 094986



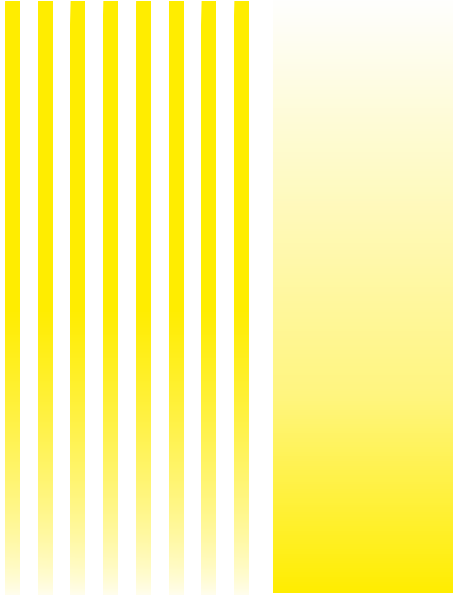
**Chart Title**



## Acronyms

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<b>CBR-</b> Community Based Rehabilitation	<b>SHG-</b> Self Help Group
<b>CFL-</b> Compact Fluorescent Lamp	<b>SMC-</b> School Management Committee
<b>CLTS-</b> Community Led Total Sanitation	<b>SSA-</b> Sarva Shiksha Abhiyan
<b>CSR-</b> Corporate Social Responsibility	<b>WASH-</b> Water Sanitation and Hygiene
<b>CWD-</b> Children with Disability	<b>W&amp;CD-</b> Women and Child Development
<b>DPO-</b> Disabled People's Organization	<b>WWD-</b> Women with Disability
<b>DFID-</b> Department for International Development	
<b>EC-</b> Executive Committee	
<b>IAY-</b> Indira Awas yojana	
<b>ICPS-</b> Integrated Child Protection Scheme	
<b>IEC-</b> Information Education Communication	
<b>IGP-</b> Income Generation Plan	
<b>ILO-</b> International labour Organisation	
<b>IHHL-</b> Individual Household Latrine	
<b>MGNREGA-</b> Mahatma Gandhi National Rural Employment Guarantee Act	
<b>MHM-</b> Menstrual Hygiene Management	
<b>NABARD-</b> National Bank for Agriculture and Rural Development	
<b>NRLM-</b> National Rural Livelihood Mission	
<b>ODF-</b> Odisha Primary Education Programme Authority	
<b>OPEPA-</b> Open Defecation Free	
<b>PACS-</b> Poorest Areas Civil Society	
<b>PRI-</b> Panchayat Raj Institution	
<b>PWD-</b> Persons with Disability	
<b>RTE-</b> Right to Education	
<b>SEWA-</b> Self Employed Women's Association	



*Realization being  
the Guiding mantra  
creativity & inclusion  
the spirit*



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