

INDEPENDENT AUDITORS' REPORT

To the Members of
Samerth Charitable Trust
Registration Number: E/9150/Ahmedabad
Ahmedabad

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Samerth Charitable Trust having registration Number: E/9150/Ahmedabad, which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account for the year ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY:

Management of the trust is responsible for keeping regular accounts that facilitate preparation of the financial statements that give a true account of the financial position and financial performance of the Trust in accordance with the requirements of The Bombay Public Trust, Act, 1950 (as applicable to Gujarat State) ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the keeping of the accounts that give a true account and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY:

Our responsibility as per Section 34(1) of the Act is to prepare these financial statements and to express 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 on 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 Trust'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 according to the explanations given to us, the Balance Sheet of the Trust for the year ended March 31, 2024 and Income & Expenditure Account for the year ending on that date are prepared, in all material respects, in accordance with the provisions of the Act and give a true & fair view in conformity with,

- (a) In the case of Balance Sheet, of the state of affairs of Samerth Charitable Trust as at March 31, 2024 and
- (b) In the case of the Income and Expenditure Account, of the excess of Income over expenditure of the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

As required by Rule 19 of the Rules framed under the Act, we report that:

1. The accounts are maintained regularly and in accordance with the provision of the Act and the Rules.
2. The Receipts and disbursements are properly and correctly shown in the Account.
3. The cash Balance and vouchers are in the custody of the manager or Trustee on the date of audit and are in agreement with the accounts.
4. Books, Deeds, Accounts, vouchers and other documents and records required by us were produced before us.
5. The inventory, certified by the Trustees of the moveable properties of the Trust has been maintained.
6. The manager / Trustee appeared before us and furnished the necessary information required by us.
7. The Property of Funds of the Trust were not applied for any object or purpose other than the objects or purpose of the Trust.
8. The amounts outstanding for more than one year are Rs. NIL and the amounts written off are Rs. NIL
9. Tenders were invited for repairs or construction as the expenditure involved exceed Rs.5000/-
10. No money of public Trust has been invested contrary to the provisions of section 35
11. No alienation of immovable property has been made contrary to the provisions of section 36 of the Act.

For, A S Shaikh & Co.

Chartered Accountants
Firm Reg. No. 139775W

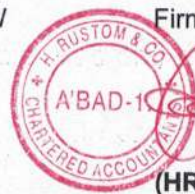


Aslam Shaikh
Proprietor

Membership No.162345
UDIN: 24162345BKEOFF1090

For H. Rustom & Co.

Chartered Accountants
Firm Reg. No. 108908W



(HRD Dalal)
Proprietor

Membership No – 31368
UDIN: 24031368BKGWBH3135

Place: Ahmedabad
Date: 13th August 2024

THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX C (Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31st March, 2024

NAME OF THE PUBLIC TRUST : Samerth Charitable Trust, REGISTRATION NO. : E-9150

ADDRESS OF TRUST : Q-402, Shrinand Nagar Part - 2, Vejalpur, Ahmedabad, PIN-380051,

PHONE NO. : +91-79-26829004, E-MAIL : samerthtrust1992@gmail.com

Name, Address and Phone Number of Trustees, whom submit the audit report: Ms. Gazala Paul, B-12, Arshad Park, Opp. Amber Tower, Sarkhej Road, Ahmedabad - 380055, 9099019370

DETAILS OF RELATING BANK ACCOUNT:

NAME OF BANK : State Bank of India, BRANCH : New Delhi Main Branch, ADDRESS : 11, Parliament Street, FCRA Cell, 4th Floor, New Delhi, NCT of Delhi – 110001.

BANK ACCOUNT NUMBER RELATING TO TRANSACTION OF FOREIGN CONTRIBUTION OF TRUST: 40096325429, FCRA NO : 041910243, DATE : 5th December 2000. Renewed on 16th December 2021

SR. NO.	PARTICULARS	AMOUNT	AMOUNT
	Gross Annual Income		35,76,54,796
	Details of income not chargeable to contribution under section 58 and Rule - 32		
I	Donation received during the year from any source		24,94,70,950
	(a) Corpus		
	(1) From Country	-	
	(2) From foreign country; FCRA No. and date	24,86,95,855	
	(b) General		
	(1) From Country	7,75,095	
	(2) From foreign country; FCRA No. and date (As above)	-	
II	Grant by Government and local authorities		9,74,71,547
	(a) Government and local authorities		
	(b) From foreign country		
	(c) By funding agencies		
	(1) From Country	4,02,57,010	
	(2) From foreign country; FCRA No. and date (As above)	5,72,14,537	
III	Amount spent for the purpose of Education		
IV	Amount spent for the purpose of Medical Relief		
V	Interest on sinking or Depreciation Fund		
VI	(A) Deduction out of Income from Lands used for Agricultural purpose:		
	a) Land revenue and Local fund / Cass		
	b) Rent payable to superior landlord		
	c) Cost of production if lands are cultivated by Trust		
	(B) Income from Lands used for Agricultural purpose:		
VII	(A) Deduction out of Income from Lands used for non Agricultural purposes :		
	a) Assessment, Casses and other Government or Municipal Taxes.		
	b) Ground rent payable to the superior landlord		
	c) Insurance premium		
	d) Repairs @ 8.33 percent of gross rent of buildings		
	e) Cost of collection @ 4 percent of gross rent of building let out.		
	(B) Income from Lands used for non-agricultural purpose:		
VIII	Cost of collection of Income or receipts from securities stoke etc, at 1 percent of such Income.		
IX	Deduction on Account of repairs in respect of Buildings not rented and yielding to income @ 8.33 percent of the estimated gross annual rent.		
	INCOME LIABLE TO CONTRIBUTION		1,07,12,299

For, Samerth Charitable Trust

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W

For H. Rustom & Co.
Chartered Accountants
Firm Regd.No. 108908W



Ms. Gazala Paul
Managing Trustee



Aslam Shaikh
Proprietor
Membership No.162345
UDIN:24162345BKEOFF1090
Place: Ahmedabad
Date: 13th August 2024



HRD Dalal
Proprietor
Membership No.31368
UDIN:24031368BKGW/BH3135
Place: Ahmedabad
Date: 13th August 2024

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Place : Ahmedabad

Date : 13th August 2024

Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30th September 1992

Address of the Trust's office : Q-402, Shrinand Nagar Part -2, Vejalpur, Ahmedabad - 380051

Balance Sheet as on 31st March 2024

Bank Account No. of Trust for transaction of Foreign Contribution: 40096325429 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31st December 2026)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2024	31.03.2023
FUNDS & LIABILITIES					
TRUST FUNDS	A	41,71,581	14,28,573	55,00,154	60,60,371
CORPUS FUND	B	24,86,95,855	23,55,253	25,11,51,108	-
GENERAL RESERVE & EARMARKED FUND	D	1,08,11,384	1,18,08,374	2,26,19,758	1,55,84,300
UNUTILIZED GRANT	H1	2,97,82,599	1,46,35,528	4,44,18,127	6,28,88,722
INCOME & EXPENDITURE ACCOUNT	E	-	2,32,863	2,32,863	3,43,481
TOTAL		29,34,61,419	3,04,60,591	32,39,22,010	8,48,76,874
ASSETS & PROPERTIES					
NET BLOCK OF FIXED ASSETS	C	41,71,581	14,28,573	56,00,154	39,27,760
GRANT RECEIVABLE	H2	10,19,950	-	10,19,950	2,88,194
CURRENT ASSETS, LOANS & ADVANCES	F	2,97,92,883	1,54,30,254	4,52,23,137	6,37,13,495
INVESTMENT	G	25,84,77,005	1,36,01,764	27,20,78,769	1,69,47,425
TOTAL		29,34,61,419	3,04,60,591	32,39,22,010	8,48,76,874

Accounting Policies & Notes forming part of accounts

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As per our Report of even date

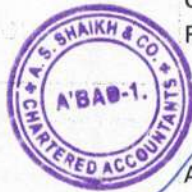
For, Samerth Charitable Trust

For, A S Shaikh & Co.
Chartered Accountants
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For, H. Rustom & Co.
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Ms Gazala Paul
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HRD DALAL
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Date:13th August 2024

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Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30th September 1992

Address of the Trust's office : Q-402, Shrinand Nagar Part -2, Vejalpur, Ahmedabad - 380051

Income and Expenditure Account for the year ending 31st March 2024

Bank Account No. of Trust for transaction of Foreign Contribution: 40096325429 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31st December 2026)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2024	31.03.2023
INCOME					
GRANTS & DONATIONS REVENUES	H	5,72,14,537	4,10,32,105	9,82,46,642	9,29,02,746
DONATION CORPUS	H	24,86,95,855	0	24,86,95,855	-
INTEREST INCOME	I	89,48,791	17,63,508	1,07,12,299	30,45,513
OTHER INCOME		0	0	0	2,36,128
TOTAL		31,48,59,183	4,27,95,613	35,76,54,796	9,61,84,387
EXPENDITURE					
EXPENDITURE ON OBJECTS OF THE TRUST	J	4,79,43,514	3,51,23,099	8,30,66,612	8,24,77,269
ADMINISTRATIVE EXPENSES	K	91,05,888	44,36,036	1,35,41,924	93,76,654
REMUNERATION TO TRUSTEES	L	12,03,120	5,95,800	17,98,920	20,86,000
AUDIT FEES	M	5,64,240	1,39,245	7,03,485	5,84,000
CHARITY COMMISSIONER CONTRIBUTION	N	50,000	0	50,000	50,000
DEPRECIATION	C	6,62,261	3,15,862	9,78,123	8,81,786
EXCESS OF INCOME OVER EXPENDITURE	E	25,53,30,160	21,85,571	25,75,15,732	7,28,678
TOTAL		31,48,59,183	4,27,95,613	35,76,54,796	9,61,84,387

Accounting Policies & Notes forming part of accounts

O

As per our Report of even date

For, Samerth Charitable Trust



Gazala Paul

Ms. Gazala Paul
Managing Trustee

Date: 13th August 2024
Place: Ahmedabad

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W



Aslam Shaikh

Aslam Shaikh
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HRD DALAL

HRD DALAL
Proprietor
Membership No. 31368
UDIN: 24031368BKGWBH3135

Date: 13th August 2024
Place: Ahmedabad

ANNEXURE - A
TRUST FUND

PARTICULARS	01.04.2023	ADDITIONS	DEDUCTIONS	31.03.2024
ASSETS FUND - NFC	15,54,850	1,89,585	3,15,862	14,28,573
ASSETS FUND - FC	23,72,909	23,60,933	6,62,261	40,71,581
TOTAL	39,27,759	25,50,518	9,78,123	55,00,154
NET INCREASE				15,72,395

Breakup of net increase:

Foreign				16,98,672
Indian				-1,26,277

ANNEXURE - B
CORPUS FUND

PARTICULARS	01.04.2023	ADDITIONS	DEDUCTIONS	31.03.2024
ASSET FUND - FC (11(1) (D)) POST 2021-(CORPUS FUND)	0	1,00,000	-	1,00,000
CORPUS FUND - FC (11(1) (D)) POST 2021	-	25,48,09,206	61,13,351	24,86,95,855
CORPUS FUND - NFC (OTHER THAN 11(1) (D))	21,32,611	2,22,642	-	23,55,253
TOTAL	21,32,611	25,51,31,848	61,13,351	25,11,51,108
NET INCREASE				24,90,18,497

Breakup of net increase:

Foreign				24,87,95,855
Indian				2,22,642

* All fund is parked in Bank fixed deposit



ANNEXURE - C
GROSS BLOCK OF ASSETS

SR.NO.	NAME OF ASSETS	DEPRE. (%)	GROSS BLOCK			DEPRECIATION				NET BLOCK									
			OPENING	ADD. Before Sept.	ADD. After Sept.	SALES	CLOSING	OPENING	ADD.	DED.	CLOSING	31.03.2024	31.03.2023						
1	LAND AT GAGODAR - NFC	0	1,07,150														1,07,150		
2	BUILDING - NFC BUILDING (Work in progress) - FC	10%	7,51,550		1,00,000					7,51,550	6,12,286	13,926					6,26,212	1,25,338	1,39,264
3	FURNITURE & FIXTURE - NFC FURNITURE & FIXTURE - FC	10%	4,53,936 18,905							4,53,936 18,905	2,50,466 8,299	20,347 1,061					2,70,813 9,360	1,83,123	2,03,470 10,606
4	COMPUTERS - NFC COMPUTERS - FC	40%	16,38,601 17,28,289		94,000					16,38,601 20,57,530	12,78,602 14,86,454	1,44,000 1,81,382					14,22,602 16,67,836	2,15,999 3,89,694	3,59,999 2,41,835
5	VEHICLES - NFC VEHICLES - FC	15%	4,74,110 36,17,028		95,000					5,69,110 53,83,026	2,11,105 20,24,435	53,701 3,71,339					2,64,806 23,95,774	3,04,304	2,63,005 15,92,593
6	EQUIPMENTS - NFC EQUIPMENTS - FC	15%	10,54,917 9,11,483		60,000					11,49,502 11,77,177	5,72,955 3,83,608	83,888 1,08,479					6,56,843 4,92,087	4,92,659	4,81,962 5,27,875
	TOTAL		1,07,55,969		3,73,946					1,34,06,487	68,28,210	9,78,123	0				78,06,333	56,00,154	39,27,759

Foreign	62,75,705	2,18,946	22,41,987	-	87,36,638	39,02,796	6,62,261	-	45,65,057	41,71,581	23,72,909
Indian	44,80,264	1,55,000	34,585	-	46,69,849	29,25,414	3,15,862	-	32,41,276	14,28,573	15,54,850

* Due to work in progress we did not provided depreciation for the Building-FC



ANNEXURE - D
GENERAL RESERVE & EARMARKED FUND

Sr.No	Particular	1.4.2023 (Rs.)	Addition (Rs.)	Deduction (Rs.)	31.03.2024 (Rs.)
A	Indian				
	SAMERTH GENERAL FUND	96,08,550	24,66,048	2,66,223	1,18,08,374
B	Foreign				
	INTEREST ON CORPUS	-	61,13,351	19,31,506	41,81,845
	SOCIAL DEVELOPMENT FUND	59,75,751	27,71,492	21,17,704	66,29,539
	TOTAL	1,55,84,301	1,13,50,891	43,15,433	2,26,19,758
NET INCREASE					70,35,458

ANNEXURE - E
INCOME & EXPENDITURE ACCOUNT

Particulars	Foreign	Indian	31.03.2024	31.03.2023
Opening Balance	-	3,43,481	3,43,481	3,16,831
Add : Surplus / (Deficit) as per Income & Expenditure Account	25,53,30,160	21,85,571	25,75,15,732	7,28,678
Less: Transfer to Trust Fund	16,98,672	(1,26,277)	15,72,395	72,598
Less: Transfer to General Fund	48,35,633	21,99,825	70,35,458	6,29,430
Less: Transfer to Corpus Fund 11(1)(d)	24,87,95,855	-	24,87,95,855	
Less: Transfer to Corpus Fund Otherthan 11(1)(d)	-	2,22,642	2,22,642	
Transfer to Balance Sheet	-	2,32,863	2,32,863	3,43,481



Annexure - F
CURRENT ASSETS, LOANS & ADVANCES

Amount in Rs.

Particulars	Foreign	Indian	Total 31.03.2024	Total 31.03.2023
CASH ON HAND	-	-	-	10,815
BANK BALANCES	13,508.64	11,50,767	11,64,276	32,53,327
SHORT TERM INVESTMENT	2,97,79,374	1,36,97,466	4,34,76,840	6,00,71,161
TDS RECEIVABLE	-	2,63,187	2,63,187	56,902
FY 2022-23 (Rs. 56,902)				
FY 2023-24 (Rs. 2,06,285)				
RENT DEPOSIT	-	3,96,000	3,96,000	3,64,000
DUTIES & TAXES	-	(77,166)	(77,166)	(42,710)
TOTAL	2,97,92,883	1,54,30,254	4,52,23,137	6,37,13,495

* Break up as per Annexure E-1



Annexure - F1
CURRENT ASSETS, LOANS & ADVANCES

Project Name	Funder Name	Bank	Short Term Investment	TDS Receivable	Rent Deposit	Interproject Advance	Duties & Taxes	31.03.2024
Foreign								
Learning and Migration Programme	American India Foundation Trust P-2	13,509	2,97,79,374	-	-	-	-	2,97,92,883
Day Care Center for Special Children	Asha for Education	-	-	-	-	-10,19,950	-	-10,19,950
Running Boys Hostel	Alay Arunkant Doshi	520	11,66,004	-	-	-	-	11,66,524
Central Highlands Restoration Project	Commonland	865	3,51,000	-	-	-	-	3,51,865
Samerth General fund	General Fund	-	50,84,567	-	-	10,19,950	-	50,84,567
Strengthening local food systems of the forest dependent communities	Global Green Grant Fund	10,284	-	-	-	-	-	10,30,234
		-	16,41,713	-	-	-	-	16,41,713
Water Harvesting Project	India Development Relief Fund-Chhattisgarh	463	26,54,936	-	-	-	-	26,55,399
Water Harvesting Project	IDRF - Khadir Pravir Tandlay	-	1,03,817	-	-	-	-	1,03,817
Livelihood Support programme	IDRF - Livelihood	85	13,96,000	-	-	-	-	13,96,085
Water Harvesting Project	India Development Relief Fund-Rapar	-	40,55,318	-	-	-	-	40,55,318
Day Care Center for Special Children	India Development Relief Fund - STK	19	36,16,073	-	-	-	-	36,16,092
Water Harvesting Project	Krupa Limited	593	16,62,000	-	-	-	-	16,62,593
Running education centre	Mahavir Trust	-	1,03,202	-	-	-	-	1,03,202
Corpus grant	Natinal Philinthropic Trust	-	-	-	-	-	-	-
Water Harvesting Project	Samerth USA-Nakhatrana	-	24,42,495	-	-	-	-	24,42,495
Running education centre	Sanghrajika Family	505	3,30,000	-	-	-	-	3,30,505
Working towards More Effective Policy to Increase incomes from NTFPs and Farming for Marginalised Communities in five blocks of Chhattisgarh State	The Ford Foundation	-	-	-	-	-	-	-
Day Care Center for Special Children	The Greycliff Foundation	174	39,56,249	-	-	-	-	39,56,249
Indian								
Educational support activities in the hamlets of Rapar and Bhachau blocks of Kutch	Arghyam Trust-Education	160	74,774	-	-	-	-77,166	1,54,30,254
Samerth Corpus Fund	Corpus	5,519	-	-	-	-	-	74,934.00
Running education centre	Cygnat	546	7,17,005	-	-	-	-	5,519.00
COVID Relief programme	C U Shah	1,795	5,31,000	-	-	-	-	7,17,550.81
Samerth General Fund	General Fund	798	-	1,59,546	3,96,000	-	-	5,32,794.86
Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	PPG Asian Paints	2,168	15,94,138	-	-	-	-	5,56,344.49
Samerth Talim Kendra	Samerth Talim Kendra Vocational unit	2,32,863	-	-	-	-	-	15,96,306.31
Running education centre	Truetzchler India	537	24,30,000	-	-	-	-	2,32,863.09
COVID Relief	Vikramlal	1,442	2,15,000	-	-	-	-	24,30,536.51
Developing Women Entrepreneurs & Improving nutrition intake in children and young women in five Gram Panchayats of Sanand	WIN Foundation	3,834	5,30,000	-	-	-	-	2,16,442.25
Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WIPRO	17,969	17,42,500	-	-	-	-77,166	5,33,833.58
Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	APPI-P-2	3,303	58,63,049	1,03,641	-	-	-	16,83,302.63
Extension of High Impact Mega Watershed Project in Partnership and Bharat Rural Livelihood Foundation	BRLF	5,39,904	-	-	-	-	-	59,69,993
Public Health Development Programme	HDFC	3,39,930	-	-	-	-	-	5,39,904
TOTAL		11,64,276	4,34,76,840	2,63,187	3,96,000		-77,166	4,52,23,137



ANNEXURE - G
INVESTMENT

Project Name	31.03.2024	31.03.2023
Foreign	25,84,77,005	55,81,382
National Philanthropic Trust-Corpus	24,86,95,855	0
National Philanthropic Trust-Revenue	41,81,845	0
Samerth General fund	55,99,305	55,81,382
Indian	1,36,01,764	1,13,66,043
Samerth General Fund	1,12,52,030	92,38,736
Samerth Corpus Fund	23,49,734	21,27,307
TOTAL	27,20,78,769	1,69,47,425

Invested in Fixed deposit - State Bank of India	15,59,86,099
Invested in Fixed deposit - Bank of India	1,12,52,030
Invested in Fixed deposit - State Bank of India (Corpus)	23,49,734
Invested in Fixed deposit - Axis Bank FC	5,22,41,883
Invested in Fixed deposit - YES Bank FC	5,02,49,023



**ANNEXURE -H
GRANTS & DONATION**

Amount in Rs.

Sr. No.	Project Name	Funder Name	Foreign	Indian	Total 2023-24
REVENUE GRANT			5,11,07,998	2,72,10,055	7,83,18,052
Relief of the poor			1,49,64,643	1,00,66,262	2,50,30,905
1	Improving Quality of Education In Areas Affected by Distress Seasonal Migration	The American India Foundation Trust	31,39,471		31,39,471
2	Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness	American friend edelgive Foundation	37,30,563		37,30,563
3	Day Care Center for Special Children	Asha for Education	25,99,000		25,99,000
4	Running Boys Hostel	Boys Hostel	4,85,217		4,85,217
5	Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness	Federal Assistance Award	3,97,172		3,97,172
6	Day Care Center for Special Children	India Development Relief Fund - STK	13,50,013		13,50,013
7	Running education centre	Mahavir Trust Edu	2,00,000		2,00,000
8	Grant support for livelihood activity	Mahavir Trust	5,22,611		5,22,611
9	Running education centres at Samakhjali	Siddhantam Tollway Pvt Ltd. (Safeway)	10,56,192		10,56,192
10	Running education centre	Cygnat		12,91,490	12,91,490
11	Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WIPRO		23,10,000	23,10,000
12	Running education centre	WIN Foundation		3,00,884	3,00,884
13	Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	PPG Asian Paints		30,71,250	30,71,250
14	Day Care Center for Special Children	The Greenciff Foundation	1484404		14,84,404
15	Running education centre	Truetzchlet India Pvt Ltd		30,92,638	30,92,638
Preservation of Environment			3,61,43,355	1,71,43,793	5,32,87,148
16	"AJEEVIKA KAYAKALPA" construction of water bodies	Ashraya Hasta Trust		22,35,000	22,35,000
17	Central Highlands Restoration Project	Commonland	73,98,379		73,98,379
18	Bio Gas pilot project	India Development Relief Fund - Bio Gas CG	5,59,851		5,59,851
19	Water Harvesting Project	India Development Relief Fund - CG	33,88,220		33,88,220
20	Relief work for community affected by Biparjoy cyclon	India Development Relief Fund - Relief	27,36,635		27,36,635
21	Water Harvesting Project at Khadir	IDRF Khadir Pravin Tandlay	6,41,958		6,41,958
22	Livelihood support programme	India Development Relief Fund - Lvelihood	13,83,446		13,83,446
23	Water Harvesting Project at Rapar	India Development Relief Fund - Rapar	15,77,782		15,77,782
24	Water Harvesting Project at Khadir	Krupa Limited	24,77,250		24,77,250
25	Working towards More Effective Policy to Increase incomes from NTFPs and Farming for Marginalised Communities in five blocks of Chhattisgarh State	The Ford Foundation	1,10,92,184		1,10,92,184
26	Reviving Traditional Water Bodies in 3 Villages of Rapar and Promoting Conservation of Rain Water Harvesting in Dholavira village of Bhachau block of Kutch District of Gujarat	Water Harvest	21,60,310		21,60,310
27	Developing a Nutri - Kitchen Garden with SHG women in Rapar Kutch	WIN Foundation - KG	0		0
28	Water Harvesting Project at Rapar	WIN Foundation - Rapar	27,27,340		27,27,340
29	Relief work for community affected by Biparjoy cyclon	C U Shah Charitable Trust		11,00,000	11,00,000
30	Water Harvesting Project	Marcus Business		50,000	50,000
31	Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	APPI		22,48,000	22,48,000
32	Extension of High Impact Mega Watershed Project in Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation	BRLF		41,00,810	41,00,810
33	Holistic Rural Development Programme	HDFC		74,09,983	74,09,983
CORPUS DONATION			24,86,95,855	-	24,86,95,855
34	CORPUS under section 11(1)(D)	National Philanthropic Trust	24,86,95,855		24,86,95,855
GRANT RETURN			0	48,856	48,856
35	Improving learning Outcomes for Children from the Baiga Tribal Community in Central Chhattisgarh	UNICEF - Education		48,856	48,856
DONATION			0	7,75,095	7,75,095
36	Donation-Individual	-		7,75,095	7,75,095
TOTAL			29,98,03,853	2,79,36,293	32,77,40,146
			5,11,07,998		



NET OF GRANTS & DONATIONS		Foreign	Indian	Total 2022-23
OPENING BALANCE OF UNUTILIZED GRANTS		3,48,69,188	2,77,31,340	6,26,00,527
ADD : GRANTS RECEIVED (Annexure - G)		5,11,07,998	2,72,10,055	7,83,18,052
ADD : DONATION (Annexure - G)		0	7,75,095	7,75,095
LESS : UN UTILIZED GRANTS (Annexure- G1)		2,97,82,599	1,46,35,528	4,44,18,127
LESS : GRANT REFUND		0	48,856	48,856
ADD: RECEIVABLE GRANTS (Annexure- G2)		10,19,950	0	10,19,950
GRANTS AND DONATIONS UTILIZED DURING THE YEAR		5,72,14,537	4,10,32,105	9,82,46,642



**ANNEXURE - H1
UN UTILIZED GRANT BREAK UP**

Sr.No.	Funder Name	Opening Balance 01.04.2023	Received	Payments	Unutilized Grant as on 31.03.2024	Foreign	Indian
Relief of the poor		1,77,08,159	2,65,96,556	2,88,71,361	1,54,33,353	81,80,447	72,52,906
1	American Friends Edelgive Foundation - Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness	7,01,623	37,53,829	44,55,452	0	0	
2	Asha for Education - Day Care Center for Special Children	10,65,775	25,99,000	24,98,251	11,66,524	11,66,524	
3	Baal Dan Charities - Nutrition support for Day care centre	1,55,492	0	1,55,492	0	0	
4	Boyas Hostel - Running Boys Hostel		4,85,217	1,33,352	3,51,865	3,51,865	
5	Federal Assistance Award - Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness		3,97,172	3,97,172	0	0	
6	Give2Asia - COVID Relief work	46,697	0	46,697	0	0	
7	IDRF Education - Day Care Center for Special Children	0	27,36,635	27,36,635	-0	-0	
8	IDRF STK - Day Care Center for Special Children	29,58,342	13,50,013	6,92,262	36,16,092	36,16,092	
9	Mahavir Trust Education - Grant Support for Livelihood Activity	4,18,932	2,00,000	6,18,932	0	0	
10	IDRF - Livelihood - Livelihood Support programme	14,972	13,83,446	2,333	13,96,085	13,96,085	
11	Nilpa Shah - Water Harvesting Project	1,50,000		1,50,000	0	0	
12	Samerth USA - Edu - Running education centre	13,46,868	0	13,46,868	-0	-0	
13	Sanghrajka Family - Running education centre	4,70,367		1,39,861	3,30,505	3,30,505	
14	Siddhantam Tollway - Running education centre	9,304	10,56,192	10,65,496	0	0	
15	WIN Foundation - Developing Women Entrepreneurs & Improving nutrition intake in children and young women in five Gram Panchayats of Sanand	1,57,278	3,65,402	5,22,680	0	0	
16	The Greencliff Foundation - Day Care Center for Special Children	0	14,84,404	2,68,230	12,16,174	12,16,174	
17	Arghyam Trust Education - Educational support activities in the hamlets of Rapar and Bhachau blocks of Kutch	74,934	0	0	74,934		74,934
18	Ashvin Maganlal Doshi - Boys Hostel in Gagodar	1,741	1,95,053	1,96,794	0		0
19	Bandhan - 3 community centre - Running education centre	1,95,053	0	1,95,053	0		0
20	Cygnnet - Running education centre	5,08,855	12,91,490	10,82,794	7,17,551		7,17,551
21	Give India - Running Day care centre	1,34,761	0	1,34,761	0		0
22	GCSR-STK - Day care centre for children /young adults with special needs	8,87,850	0	8,87,850	0		0
23	Guj CSR-Gandhinagar - Openschool programme	5,38,530	0	5,38,530	0		0
24	Manubhai Sanghrajka Family - Covid Relief programme	93,203		93,203	0		0
25	Mahavir Trust - Running education centre	10,13,608	5,22,611	14,33,017	1,03,202	1,03,202	
26	Parmiti Foundation - Covid Relief programme	40,797		40,797	0		0
27	PPG Asian Paints - Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	16,10,329	30,72,570	30,86,593	15,96,306		15,96,306
28	Samarthan - Scoping Exercise	74,241		74,241	0		0
29	Truetzchler India - Running education centre	28,98,294	30,92,638	35,60,395	24,30,537		24,30,537
30	UNICEF Education - Improving learning Outcomes for Children from the Baiga Tribal Community in Central Chhattisgarh	68,317	0	68,317	0		0
	Vikram Lal - COVID Relief	4,99,996	0	2,83,554	2,16,442		2,16,442
31	WIN Foundation NFC - Developing Women Entrepreneurs & Improving nutrition intake in children and young women in five Gram Panchayats of Sanand	4,43,076	3,00,884	2,10,126	5,33,834		5,33,834



33	WIPRO - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	11,28,927	23,10,000	17,55,624	16,83,303		16,83,303
Preservation of Environment		4,51,80,562	4,93,81,259	6,55,77,048	2,89,84,774	2,16,02,152	73,82,621
34	Commonlad - Central Highlands Restoration Project	74,84,356	73,98,379	97,98,168	50,84,567	50,84,567	
35	Frank Water P-3 - "Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India."	1,06,654		1,06,654	0	0	
36	Frank Water - "Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India."	1,95,100		1,95,100	-0	-0	
37	Global Green Grant Fund - Strengthening local food systems of the forest dependent communities	31,92,503	0	15,50,790	16,41,713	16,41,713	
38	IDRF - CG - Bio Gas pilot project	0	5,59,851	5,59,851	0	0	
39	IDRF - CG - Water Harvest project	7,10,751	33,88,220	14,43,572	26,55,399	26,55,399	
40	IDRF Khadir Pravin Tandlay - Water Harvesting Project	4,54,507	6,41,958	9,92,648	1,03,817	1,03,817	
41	IDRF - Rapar-2 - Water Harvesting Project	55,57,122	15,77,782	30,79,586	40,55,318	40,55,318	
42	IDRF Entitlement - Ensuring Social protection of marginalized Parkar Koli community	4,99,670	0	4,99,669	0	0	
43	Krupa Limited - Water Harvesting Project	10,81,584	24,77,250	18,96,240	16,62,593	16,62,593	
44	Pravinkumar Tandlay - Water Harvesting Project	13,884		13,884	0	0	
45	Samerth USA - Nakhatrana - Water Harvesting Project	64,29,244	0	39,86,749	24,42,495	24,42,495	
46	Samerth USA - Distribution of fodder and revival of step wells	2,72,122		2,72,122	0	0	
47	The Ford Foundation - Working towards More Effective Policy to Increase incomes from NTFPs and Farming for Marginalised Communities in five blocks of Chhattisgarh State	46,889	1,11,32,866	72,23,506	39,56,249	39,56,249	
48	WaterHarvest - Providing safer drinking water to marginalized communities by household and community level water harvesting initiatives	2,88,889	21,60,310	24,49,199	0	0	
49	WIN Foundation - Kitchen Garden - Developing a Nutri- Kitchen Garden with SHG women in Rapar Kutch	2,42,767	0	2,42,767	0	0	
50	WIN Foundation - RRWHS - Water Harvesting Project	72,085	0	72,085	0	0	
51	WIN Foundation - Rapar - Water Harvesting Project		23,61,938	23,61,938	0	0	
52	UNICEF WASH - WASH Humanitarian Assistance and IPC measures to respond to COVID-19 in 05 districts of Chhattisgarh	35,888		35,888	0	0	
53	Ashraya Hasta Trust - "AJEEVIKA KAYAKALPA" construction of water bodies	13,12,001	22,35,000	35,47,001	0	0	
54	C U Shah - COVID Relief programme	2,06,296	11,00,000	7,73,501	5,32,795		5,32,795
55	LIC Housing Finance - Creating water bodies for drinking and irrigation purposes in 10 villages of Rapar block	38,644	0	38,644	0	0	
56	Marcus Business - Water Harvesting Project	7,965	50,000	57,965	0	0	
57	APPI-P2 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	1,63,86,086	27,68,885	1,31,84,978	59,69,993		59,69,993
58	BRLF - Extension of High Impact Mega Watershed Project in Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation	4,68,193	41,18,837	40,47,125	5,39,904		5,39,904
59	HDFC - Holistic Rural Development Programme	77,365	74,09,983	71,47,418	3,39,930		3,39,930
TOTAL		6,28,88,721	7,59,77,815	9,44,48,409	4,44,18,127	2,97,82,599	1,46,35,528



ANNEXURE - H2
RECEIVABLE GRANT BREAK UP

Sr.No.	Funder Name	Opening Balance 01.04.2023	Received	Payments	Grant receivable as on 31.03.2024	Foreign	Indian
	Relief of the poor	-2,88,194	31,39,471	38,71,227	10,19,950	10,19,950	0
1	American India Foundation - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	-2,88,194	31,39,471	38,71,227	10,19,950	10,19,950	
	TOTAL	-2,88,194	31,39,471	38,71,227	10,19,950	10,19,950	0



ANNEXURE - I
INTEREST INCOME

Amount in Rs.

Particulars	Foreign	Indian	Total 2023-24	Total 2022-23
Interest on Fixed Deposit	86,27,811	16,61,960	1,02,89,771	27,61,782
Interest on Savings Bank Account	3,20,980	1,01,548	4,22,528	2,13,255
Interest on TDS refund	-	-	0	70,476
TOTAL	89,48,791	17,63,508	1,07,12,299	30,45,513



ANNEXURE - J
EXPENDITURE ON OBJECTS OF THE TRUST

Sr.No.	Particulars	Programme Cost	Programme Human Resource Cost	Total Amt. (Rs.)	Foreign	Indian
Relief of the poor		1,10,18,202	1,97,67,338	3,07,85,540	2,10,27,538	97,58,002
1	AIF - Improving Quality of Education In Areas Affected by Distress Seasonal Migration	4,45,167	32,99,482	37,44,649	37,44,649	
2	American Friends of Edelgive Foundation - Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness	5,400	8,20,000	8,25,400	8,25,400	
3	Asha For education - Day Care Center for Special Children	6,53,268	15,21,731	21,74,999	21,74,999	
4	Baal daan - Nutrition support for Day care centre	1,55,492	0	1,55,492	1,55,492	
5	Boys Hostel - Boys Hostel in Gagodar	6,050	24,000	30,050	30,050	
6	Federal Assistance Award - Providing support to non-profit organisations, engaged in charitable activities, to build their sustainability and future readiness	6,874	3,14,500	3,21,374	3,21,374	
7	General fund-FC	3,05,569	9,70,626	12,76,195	12,76,195	
8	Give2Asia - COVID Relief	46,697		46,697	46,697	
9	IDRF-Relief - Day Care Center for Special Children	18,00,810	90,000	18,90,810	18,90,810	
10	IDRF-STK - Day Care Center for Special Children	1,19,343	1,84,500	3,03,843	3,03,843	
11	Mahavit Trust-Education - Running education centre	53,619	5,11,889	5,65,508	5,65,508	
12	Mahavir Trust - Grant Support for Livelihood Activity	14,30,234		14,30,234	14,30,234	
13	Samerth USA-nimish - Running education centre	0	6,82,884	6,82,884	6,82,884	
14	Sidhantam tollway - Running education centre	46,496	10,19,000	10,65,496	10,65,496	
15	Ford Foundation - Working towards More Effective Policy to Increase incomes from NTFPs and Farming for Marginalised Communities in five blocks of Chhattisgarh State	15,39,649	44,39,897	59,79,546	59,79,546	
16	Win Fondation - Developing Women Entrepreneurs & Improving nutrition intake in children and young women in five Gram Panchayats of Sanand	14,792	2,83,000	2,97,792	2,97,792	
17	The Greycliff Foundation - Day Care Center for Special Children	72,000	1,64,570	2,36,570	2,36,570	
18	C U Shah Charitable Trust - Cyclon relief work	6,31,062		6,31,062		6,31,062
19	Boys Hostel - Boys Hostel in Gagodar	62,384	86,784	1,49,168		1,49,168
20	Cygnat - Running education centre	2,98,861	6,13,037	9,11,898		9,11,898
21	Guj CSR-Gandhinagar - Openschool programme	2,46,383	1,91,886	4,38,269		4,38,269
22	GCSR-STK - Day care centre for children /young adults with special needs	1,95,010	4,53,496	6,48,506		6,48,506
23	PPG - Enhancing quality of education and strengthening community engagement in five Gram Panchayats of Sanand area	6,66,049	17,70,214	24,36,263		24,36,263
24	STK - Running Day care centre	1,10,585		1,10,585		1,10,585
25	Truetzler - Running education centre	16,80,742	12,17,218	28,97,960		28,97,960
26	Vikramlal - COVID Relief work	92,568		92,568		92,568
27	Win Fondation-NFC - Developing Women Entrepreneurs & Improving nutrition intake in children and young women in five Gram Panchayats of Sanand	59,139	1,12,774	1,71,913		1,71,913
28	WIPRO - Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	2,17,077	9,75,942	11,93,019		11,93,019
29	General fund-NFC	56,883	19,908	76,791		76,791
Preservation of Environment		3,47,15,887	1,75,65,185	5,22,81,072	2,69,15,976	2,53,65,097
30	Commonland - Central Highlands Restoration Project	38,24,985	48,29,512	86,54,497	86,54,497	
31	Frank Water - "Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India."	47,328	1,17,153	1,64,481	1,64,481	
32	Frank Water - "Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India."	70,494	36,160	1,06,654	1,06,654	



33	Global green fund - Strengthening local food systems of the forest dependent communities	6,35,057	8,83,661	15,18,718	15,18,718	
34	IDRF Bio Gas - Bio Gas pilot project	5,58,077		5,58,077	5,58,077	
35	IDRF-CG - Water Harvest project	10,79,299	3,39,193	14,18,492	14,18,492	
36	IDRF-khadir PT - Water Harvesting Project	8,74,171		8,74,171	8,74,171	
37	IDRF rapar - Water Harvesting Project	23,57,806	4,92,137	28,49,943	28,49,943	
38	IDRF Social development - Ensuring Social development of marginalized Parkar Koli community	2,01,546	2,32,974	4,34,520	4,34,520	
39	Krupa Limited - Water Harvesting Project	17,89,007	4,500	17,93,507	17,93,507	
40	Nilpa Shah	1,50,000		1,50,000	1,50,000	
41	Pravin Tandley-PT - Water Harvesting Project	10,784	0	10,784	10,784	
42	Ashraya Hastha Trust - Water Harvesting Project	31,45,757	2,01,000	33,46,757		33,46,757
43	Samerth USA-nakhatrana - Water Harvesting Project	34,52,244	1,02,800	35,55,044	35,55,044	
44	Water Harvest - Providing safer drinking water to marginalized communities by household and community level water harvesting initiatives	20,09,584	3,91,103	24,00,687	24,00,687	
45	WIN Foundation - Kitchen Garden - Developing a Nutri - Kitchen Garden with SHG women in Rapar Kutch	2,24,104	-	2,24,104	2,24,104	
46	Win Fondation-RRWHS - Water Harvesting Project	41,035	24,000	65,035	65,035	
47	Win Fondation-Rapar - Water Harvesting Project	15,57,241	5,09,700	20,66,941	20,66,941	
48	APPI-P2 - Work towards Creating Water Positive 40 villages and hamlets in Rapar block of Kutch district of Gujarat by developing water bodies and collaborating with the government flagship programmes.	79,12,708	39,38,128	1,18,50,836		1,18,50,836
49	BRLF - Extension of High Impact Mega Watershed Project in Partnership with the Development of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihood Foundation	7,98,475	28,84,246	36,82,721		36,82,721
50	HDFC - Holistic Rural Development Programme	39,05,865	25,78,918	64,84,783		64,84,783
51	Samerth USA - Distribution of fodder and revival of water structures	70,320		70,320	70,320	



ANNEXURE - K
ADMINISTRATIVE EXPENSES

Amount in Rs.

Particulars	Foreign	Indian	Total (2023-24)	Total (2022-23)
Establishment cost				
Bank Charges	0	1,414	1,414	3,270
Post/Courier	9,968	7,071	17,039	16,706
Repair & Maintenance	7,08,000	0	7,08,000	12,46,121
Electricity	45,120	4,250	49,370	46,320
Insurance	1,09,973	16,299	1,26,272	1,77,776
Office Expenses	0	18,443	18,443	14,274
Communication	20,776	0	20,776	10,865
Annual Maintenance Office and Equipment	64,295	12,200	76,495	87,641
Stationery & Printing	37,109	0	37,109	31,250
Registration Fees for CSR Programme	0	0	0	31,126
Transportation	11,654	0	11,654	20,000
TDS Expense	79,363	1,26,870	2,06,233	0
TDS Interest	59,803	18,476	78,279	1,846
SUB TOTAL	11,46,061	2,05,022	13,51,083	16,87,195
Programme Admin Cost (Annexure-K1)				
Electricity	1,02,391	1,44,533	2,46,924	1,83,120
Centre Rent	8,62,948	12,99,599	21,62,547	18,61,205
Consumables	78,559	0	78,559	-
Bank Charges	67,369	1,905	69,274	34,107
Office Expense	7,40,701	1,66,119	9,06,820	5,75,709
Office Setup cost	1,19,600	1,61,850	2,81,450	
Communication	1,29,870	89,553	2,19,423	3,50,997
Food and refreshment during meeting	6,70,034	2,46,004	9,16,038	7,08,534
Annual Maintainance	7,178	61,059	68,237	26,637
Insurance	3,54,586	4,05,157	7,59,743	4,22,309
Repair & maintenance Computers	6,42,524	40,305	6,82,829	5,05,457
CCTV Camera	1,16,862	0	1,16,862	
Stationery & Printing	1,06,070	2,45,324	3,51,394	3,72,845
Postage /Courier	27,170	3,292	30,462	21,485
Travel	1,74,269	0	1,74,269	1,96,041
Staff Capacity building cost				
Consultancy Fees	7,46,400	0	7,46,400	
Food & Accomodation	1,97,918	0	1,97,918	
Stationery & Printing	1,20,093	0	1,20,093	
Film making charges	6,00,000	0	6,00,000	
Consultancy Fees	18,000	0	18,000	14,500
Computer consumables	1,79,956	76,059	2,56,015	34,970
Workshops and seminar fees	66,750	0	66,750	22,780
SUB TOTAL	61,29,248	29,40,760	90,70,007	53,30,696
Account & Management Cost (Annexure-K1)				
Accountant Salary & Consultancy	10,95,875	8,57,276	19,53,151	13,42,836
Gratuity Premium of admin staff	0	1,16,550	1,16,550	1,33,779
HR, governance & Admin cost	7,34,704	3,16,428	10,51,132	8,82,147
SUB TOTAL	18,30,579	12,90,254	31,20,833	23,58,762
Grand Total	91,05,888	44,36,036	1,35,41,924	93,76,653



ANNEXURE - L
REMUNERATION TO MANAGING TRUSTEE /TRUSTEE

Amount in Rs.

Particulars	Foreign	Indian	31-03-2024	31-03-2023
Payment to Trustee Ms. Gazala Paul for working as a full time Director of the Trust.	8,56,200	5,95,800	14,52,000	14,42,000
Payment to Trustee Ms. Nafeeza Pavri for working as a consultant.	3,46,920	0	3,46,920	6,44,000
TOTAL	12,03,120	5,95,800	17,98,920	20,86,000

ANNEXURE - M
AUDIT FEES

Amount in Rs.

Particulars	Foreign	Indian	31-03-2024	31-03-2023
STATUTORY AUDIT FEES				
A.S. Shaikh & Co. Chartered Accountants F.Y. 2022-23 and H.Rustom & Co. Chartered Accountants F.Y. 2022-23	70,000	1,30,000	2,00,000	2,00,000
INTERNAL AUDIT FEES				
Hemali P Shah Chartered Accountant F.Y. 2023-24	4,94,240	9,245	5,03,485	3,84,000
TOTAL	5,64,240	1,39,245	7,03,485	5,84,000

ANNEXURE - N
CHARITY COMMISSIONER CONTRIBUTION

Amount in Rs.

Particulars	Foreign	Indian	31-03-2024	31-03-2023
Charity Commissioner Contribution F.Y. 2022-23 Rs.50 000/-, F.Y. 2021-22 Rs. 50,000/-	50,000	-	50,000	50,000
TOTAL	50,000	-	50,000	50,000



ANNEXURE O

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

(A) Accounting Policies:

(1) Basis of Preparation of Financial Statement:

- The Trust follows the cash system of accounting. However, Interest Income is recognized on accrual basis to the extent reflected in 26AS to reconcile the income and Tax deducted at source with Income Tax records.

(2) Grants and Donation:

- Grants and Donation are recognised when incomes are collected and expenditure is recorded when the related payments are made. Unutilised programme grants are reflected as liabilities in the Balance Sheet.

(3) Fixed Assets and Depreciation:

- Fixed Assets have been stated at the Written Down Value
- Depreciation of fixed assets has been provided in the books of accounts at written down value (W.D.V) rates as prescribed under Income Tax Act 1961.

(4) Investments:

- Investment valuation is stated at cost.

(5) Foreign Currency Transactions:

- All foreign currency transactions are recorded at the rates prevailing as on the date of transaction.

(B) Notes Forming Part of Accounts:

1. The accounts have been prepared to comply with all material aspects and applicable accounting principles in India, and the relevant provisions of the Bombay Public Trusts Act 1950.
2. The trust has no trading or manufacturing activities, hence does not maintain any record of raw material or finished goods.
3. In the opinion of the management, the activities & programmes of the trust falls under educational purpose, Natural Resource Management & relief of poor as per the section 2(15) of the income tax Act.
4. Figures have been rounded off to the nearest rupee.
5. Previous year figures have been regrouped, wherever necessary.
6. Administrative expenses include central office admin expense, programme admin expense and accounts and admin staff cost as per the FCRA rules 2011.
7. No income tax liability is attracted for the year, hence no income tax provision has been made in the accounts.
8. The Trust has during the year received revenue grants of **Rs. 7,82,69,196/-** and Corpus Donation of **Rs. 24,86,95,855/-**. And Donation of **Rs. 7,75,095/-**.
9. The Trust is registered on 30th September 1992 with the charity Commissioner, (Gujarat) Ahmedabad vide registration no E/ 9150/ Ahmedabad.
10. The Trust has been granted registration u/s 12AB of the Income Tax Act 1961, vide certificate no. AACTS9428GE20214 dated 28th May 2021 issued by the Commissioner of Income Tax, Gujarat III, Ahmedabad.
11. The Trust has been granted registration under Foreign Contribution and Regulation Act, 1976, vide registration no. 041910243 dated 5th December 2000, Renewed on 16th December 2021.



12. The Trust is not engaged in any industrial, commercial or business activities.
13. Addition to corpus fund: 10% of the increase in general fund of F.Y. 2022-23 i.e. Rs. 91,700/- have been transferred from general fund and added to corpus fund.
14. Management has confirmed that the Samerth Charitable Trust is complying with all the requirements of law, which are material for the purpose of attaining its objects.
15. During the year, the following assets were purchased.

Sr. No.	Assets detail	Amount (Rs.)		
		FCRA	Indian	Total
1	Laptop (4 Nos.)	3,29,241		3,29,241
2	Motorcycle (1 Nos.)		95,000	95,000
3	Printer (5 Nos.)	1,03,750	18,585	1,22,335
4	Tablets (6 Nos.)		76,000	76,000
5	Air Condition (3 Nos.)	1,31,944		1,31,944
6	Mahindra Scorpio	17,65,998		17,65,998
7	Flat Q-403(Work in Progress)	1,00,000		1,00,000
8	Xerox Machine	30,000		30,000
Total		24,60,933	1,89,585	26,50,518

16. Asset fund Rs 56,00,154/- is arrived as follows:

Opening Balance	Rs.	39, 27,759.00
Add: Addition of Assets	Rs.	26, 50,518.00
Total:	Rs.	65, 78,277.00
Less: Depreciation		
of Assets	Rs.	09, 78,123.00
Closing Balance	Rs.	56, 00,154.00

SIGNATURES TO ANNEXURE A TO O

For, Samerth Charitable Trust



Gazala Paul

Ms Gazala Paul
Managing Trustee

DATE: 13th August 2024
PLACE: Ahmedabad

For, A S Shaikh & Co.



Aslam Shaikh

Aslam Shaikh
Proprietor
Membership No.162345
UDIN: 24162345BKEOFF1090

DATE: 13th August 2024
PLACE: Ahmedabad

For, H. Rustom & Co.



HRD Dalal

HRD DALAL
Proprietor
Membership No.31368
UDIN: 24031368BKGWBH3135

DATE: 13th August 2024
PLACE: Ahmedabad

SIGNATURES TO ANNEXURE A TO O