

INDEPENDENT AUDITOR'S REPORT

To the Trustees of JAN SEVA MANDAL

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of JAN SEVA MANDAL ('the Trust') which comprise the Balance Sheet as at March 31, 2026 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
2. 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 required by the Maharashtra Public Trusts Act, 1950 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :
 - i) in the case of the Balance sheet, of the state of affairs of the Trust as at 31st March, 2026 and
 - ii) in the case of the Income & Expenditure Account of the Surplus of the Trust for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') issued by the Institute of Chartered Accountants of India. 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 Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.
4. We have taken into account the provisions of the Act and matters which are required to be included in the audit report under the provisions of the Act and Rules made thereunder.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Management's Responsibility for the Financial Statements

6. The Trustees of the Trust are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust 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 the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
7. The Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibility

8. 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.



Bimal R. Desai, B.Sc., F.C.A.

Ketan S. Patel, B.Com., F.C.A.

Anshu A. Singla, B.Com., F.C.A.

Pankti B. Desai, M.Com., F.C.A., C.P.A.(Australia)

iii Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

iv. Evaluate the overall presentation, structure and content of the financial statements, include the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

9. As required by Sub section (2) of Section 33 and Section 34 and Rule 19 of The Maharashtra Public Trusts Act, 1950 and Rules, 1951 we annexe hereto our Report on the matters specified therein.

10. Further to our comments in the Report referred to in paragraph 9 above, we report that :

- i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) in our opinion proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;
- iii) the Balance Sheet and the Income and Expenditure account dealt with by this Report are prepared as per the information and explanations given to us and as shown by the Statement of Receipts and Payments of the Trust and its various units which is in agreement with the books of accounts.

For CHHOTALAL H SHAH & CO

Chartered Accountants

F.R.N. 101828W

Partner

Membership No.

Place : Mumbai

Date : 09.09.2026

UDIN : 26042853AQEXPX7832



KETAN S. PATEL
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 42853

Bimal R. Desai, B.Sc., F.C.A.
Ketan S. Patel, B.Com., F.C.A.
Anshu A. Singla, B.Com., F.C.A.
Pankti B. Desai, M.Com., F.C.A., C.P.A.(Australia)

DATE

09 SEP 2026

REPORT UNDER THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950

The Trustees of JAN SEVA MANDAL, MUMBAI

P.T.Registration No. F - 1735 (MUMBAI) Accounts for the Year Ended 31ST MARCH, 2026.

Under The Maharashtra Public Trusts Act, 1950 & Rules 1951.

- | | |
|--|--|
| (a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rules; | Yes |
| (b) Whether receipts and disbursements are properly and correctly shown in the accounts; | Yes |
| (c) Whether the Cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the account; | Yes |
| (d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him; | Yes |
| (e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with; | We are informed by the management that registers are maintained and being updated and steps are being taken to communicate the changes to the authority. |
| (f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him; | Yes |
| (g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust; | No |
| (h) The amounts of outstanding for more than one year and the amounts written off if any; | Old TDS balances of Rs.2,84,889/- and Advance to Farmers Rs. 10,000/- are outstanding for more than one year out of which Rs.Nil is written off during the year. |
| (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/- | Yes |
| (j) Whether any money of the Public Trust has been invested contrary to the provision of Section 35; | No |
| (k) Alienation, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor; | Not Noticed |
| (l) Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner; | No such matter noticed |
| (m) All cases of irregular, illegal or improper expenditure of failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the Trust; | Not Noticed |



Bimal R. Desai, B.Sc., F.C.A.
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Anshu A. Singla, B.Com., F.C.A.
Pankti B. Desai, M.Com., F.C.A., C.P.A.(Australia)

DATE

09 SEP 2026

REPORT UNDER THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950 (Contd....)

The Trustees of JAN SEVA MANDAL, MUMBAI

P.T.Registration No. F - 1735 (MUMBAI) Accounts for the Year Ended 31ST MARCH, 2026.

Under The Maharashtra Public Trusts Act, 1950 & Rules 1951.

- (n) Whether the budget has been filed in the form provided by rule 16A Yes
- (o) Whether the maximum and minimum number of the Trustees maintained; Meetings held regularly and Minute Book of the proceedings maintained; Yes
- (p) Whether any of the Trustees has any interest in the investment of the Trust; No
- (q) Whether any of the Trustees is a debtor or a creditor of the Trust; No
- (r) Whether the irregularities pointed out by the Auditors in the accounts of the previous year have been duly complied with by the Trustees during the period of the audit; We are informed that steps are being taken to comply the same.
- (s) Special Remarks :

Schedules referred to herein are prepared from the audited statements of Receipts and Payments of the Main Trust and FCRA account of the trust, as per books of accounts of the trust and as per information and explanation given to us by the trustee.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N. 101828W



PARTNER
KETAN S. PATEL
CHARTERED ACCOUNTANT.
MEMBERSHIP NO. 42853

Place : Mumbai

Date : 09 SEP 2026



THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950

" SCHEDULE IX C "

(Vide Rule 32)

P.T. Registration No.: F - 1735 (MUMBAI)

Statement of Income liable to contribution for the year ended 31st March, 2026.

Name of Public Trust : JAN SEVA MANDAL, MUMBAI

Address: C/O. VINAYALAYA, MAHAKALI CAVES ROAD, CHAKALA, ANDHERI (EAST), MUMBAI - 400 093

	Rs.	P.	Rs.	P.
I Income as shown in the Income and Expenditure Account (Schedule IX)				1,76,24,593.00
II Items not chargeable to contribution-under section 58 and rule 32 :				
(i) Donations received from other Public Trusts and Dharmadas		Nil		
The Mombay St. Mary's Society	50,00,000.00			
Tha National Sodality Center	10,00,000.00			
(ii) Grants by Government & Local Authorities		Nil		
(iii) Interest on Sinking or Depreciation Fund		Nil		
(iv) Amount spent for the purpose of secular education (As per Schedule "F")	37,70,405.00			
(v) Amount spent for the purpose of medical relief		Nil		
(vi) Amount spent for the purpose of veterinary treatment of animals		Nil		
(vii) Expenditure incurred from donation for relief of distress caused by scarcity, draught, flood, fire or other natural calamity		Nil		
(viii) Deductions out of income from lands used for agricultural purposes :-				
(a) Land Revenue and Local Fund Cess		Nil		
(b) Rent Payable to superior landlord		Nil		
(c) Cost of production, if lands are cultivated by Trust		Nil		
(ix) Deductions out of income from lands used for non-agricultural purposes :-				
(a) Assessment, Cesses & other Government or Municipal taxes		Nil		
(b) Ground rent payable to the superior landlord		Nil		
(c) Insurance premia		Nil		
(d) Repairs at 10 percent of gross rent of building		Nil		
(e) Cost of collection at 4 percent of gross rent of building let out		Nil		
(x) Cost of collection of income or receipts from securities, stocks etc. at 1 per cent of such income		Nil		
(xi) Deductions on account of repairs in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent		Nil		
			97,70,405.00	
Gross Annual Income Chargeable to contribution			78,54,188.00	

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deductions.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N. 101828W



PARTNER

KETAN S. PATEL

CHARTERED ACCOUNTANT.
MEMBERSHIP NO. 42853

[Signatures of Trustees]
TRUSTEES

Trustee
JAN SEVA MANDAL

Place : Mumbai

Date : 09 SEP 2026



THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950

" SCHEDULE IX D "
[Vide Rule 19(2A)]

P.T. Registration No. : F - 1735 (MUMBAI)

DATE : 09 SEP 2026

Information pertaining to the income tax returns of the Trust for the year ended 31st March, 2026.

Name of Public Trust : JAN SEVA MANDAL, MUMBAI

Address : C/O. VINAYALAYA, MAHAKALI CAVES ROAD, CHAKALA, ANDHERI

Sr. No.	Particulars	Details		
1.	PAN No. of Trust	AAATJ4868K		
2.	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAATJ4868KE19763 dated 23-09-2021 Validity From:-A.Y. 2022-23 to A.Y. 2026-27		
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Sr. No.	Acknowledgement No.	Year
		(i)	718801340031225	2024-25
		(ii)	733544351291124	2023-24
		(iii)	529978280271123	2022-23
4.	PAN No. of all Trustees	Sr. No.	Name of Trustee	PAN No.
		(1)	Godfrey Joseph Dlima	BVDPD5506M
		(2)	Constancio Anthony Rodrigues	BVLPR7061P
		(3)	Florence Joseph Fernandes	ACEPF4242P
		(4)	Anthony Toscano	AHEPT5804G
		(5)	Anil Perreira	BQTPP8766N

For CHHOTALAL H. SHAH & CO.

Chartered Accountants
F.R.N. 101828W

Ketan S. Patel
PARTNER

KETAN S. PATEL
CHARTERED ACCOUNTANT,
MEMBERSHIP NO. 42853

Place : Mumbai

Date : 09 SEP 2026

TRUSTEES

Trustee

JAN SEVA MANDAL



Public Trust Registration No.: F - 1735 (MUMBAI)

THE MAHARASHTRA PUBLIC

SCHEDULE VIII

NAME OF THE PUBLIC TRUST

BALANCE SHEET AS AT

FUNDS & LIABILITIES	Rs.	P.	Rs.	P.
Trust Fund or Corpus:				
As per last Balance Sheet	29,12,725.00			
Add : Adjustment during the year	Nil		29,12,725.00	
Other Earmarked Funds:				
(Created under the provisions of the Trust Deed or Scheme or out of the income)				
Depreciation Fund	As per Schedule "A" attached			
Sinking Fund				
Reserve Fund				
Any Other Fund			1,64,16,327.82	
Loans (Secured or Unsecured):				
From Trustees	Nil			
From Others	Nil		Nil	
Liabilities:				
For Expenses	Nil			
For Advances	Nil			
For Rent and other Deposits	Nil			
For Sundry credit balances (Staff Retirement Fund) & (Professional Tax)	19,384.00		19,384.00	
Income and Expenditure Account:				
As per last Balance Sheet	2,37,61,641.28			
Less: Appropriation if any :	-			
	2,37,61,641.28			
Add/ Less : Surplus or Deficit as per Income and Expenditure Account annexed.	49,46,266.66		2,87,07,907.94	
Accounting Policies and Notes on Accounts (As per Schedule 'H' Attached)				
TOTAL RUPEES			4,80,56,344.76	

As per our Report of even date annexed

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N. 101828W



PARTNER

KETAN S. PATEL

CHARTERED ACCOUNTANT

MEMBERSHIP NO. 42853

Place : Mumbai

Date :

09 SEP 2026

Public Trust Registration No.: F - 1735 (MUMBAI)

THE MAHARASHTRA PUBLIC
SCHEDULE IX

NAME OF THE PUBLIC TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

EXPENDITURE	Rs.	P.	Rs.	P.
To Expenses in respect of Properties :				
Rates, taxes, cesses	33,807.00			
Repairs and Maintenance	21,65,239.00			
Salaries	Nil			
Insurance	Nil			
Depreciation (by way of provision or adjustment)	4,53,568.00			
Other Expenses	Nil		26,52,614.00	
To Establishment Expenses	As per Schedule 'E'			
	attached		11,35,313.98	
To Remuneration to Trustees			Nil	
To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			Nil	
To Legal Expenses and Professional Fees			1,36,000.00	
To Audit Fees			1,20,360.00	
To Contribution and Fees			Nil	
To Amount Written off :				
(a) Bad debts	Nil			
(b) Loan Scholarship	Nil			
(c) Irrecoverable rents	Nil			
(d) Other items	Nil		Nil	
To Miscellaneous Expenses			Nil	
To Depreciation (As per Schedule 'C' attached)	6,93,153.16			
Less : Transferred from Earmarked Fund to the extent of Depreciation (Schedule 'A' attached)	15,516.00		6,77,637.16	
To Amount transferred to Reserve or Specific Fund	As per Schedule 'F'			
	attached.		30,00,000.00	
To Expenditure on Objects of the Trust				
(a) Religious				
(b) Educational				
(c) Medical Relief				
(d) Relief of poverty				
(e) Other Charitable objects	As per Schedule "G" attached		49,56,401.20	
To Surplus carried over to Balance Sheet			49,46,266.66	
Accounting Policies and Notes on Accounts (As per Schedule 'H' Attached)				
TOTAL RUPEES			1,76,24,593.00	

As per our Report of even date annexed

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N. 101828W



PARTNER

KETAN S. PATEL

CHARTERED ACCOUNTANT.
MEMBERSHIP NO. 42853

Place : Mumbai

Date :

09 SEP 2026

TRUSTS ACT, 1950

[Vide Rule 17 (1)]

JAN SEVA MANDAL, MUMBAI

31ST MARCH, 2026.

INCOME	Rs.	P.	Rs.	P.
By Rent <u>(accrued)</u> (realized)			Nil	
By Interest <u>(accrued)</u> (realized)				
On Securities / Investments	Nil			
On Loans /	Nil			
On Bank account & Fixed Deposits	15,65,304.00		15,65,304.00	
By Dividends			Nil	
By Donations in cash or kind				
Local account	88,43,813.00			
FC Account	64,30,246.00		1,52,74,059.00	
By Grants			Nil	
By Income from other sources (In details as far as possible)				
Boarder's Contributions	7,36,500.00			
Project Administration Income	24,000.00			
Other Miscellaneous Income	24,730.00		7,85,230.00	
By Deficit carried over to Balance Sheet			Nil	
TOTAL RUPEES			1,76,24,593.00	



Signature
Signature
Signature

TRUSTEES
Trustee
JAN SEVA MANDAL

P.T. REGN. NO. F - 1735 (MUMBAI)

JAN SEVA MANDAL, MUMBAI
SCHEDULE 'B' - IMMOVABLE PROPERTIES

Description	Rate	As on 01.04.2025	Additions	Deductions/ Adjustment	Sub Total	Depreciation For the year	As on 31.03.2026
a) <u>At Cost :</u>							
Land	-	58,147.47	-	-	58,147.47	-	58,147.47
b) <u>At book value :</u>							
Building (Old)	5%	55,334.00	-	-	55,334.00	2,767.00	52,567.00
Building (New)	5%	32,72,972.00	-	-	32,72,972.00	1,63,649.00	31,09,323.00
Well	5%	1,37,396.00	-	-	1,37,396.00	6,870.00	1,30,526.00
Compound Wall	5%	45,07,034.00	-	-	45,07,034.00	2,25,352.00	42,81,682.00
Septic Tank (Civil Work)	5%	6,71,930.00	-	-	6,71,930.00	33,597.00	6,38,333.00
Water Tank (Civil Work)	5%	4,26,655.00	-	-	4,26,655.00	21,333.00	4,05,322.00
TOTAL RUPEES		91,29,468.47	-	-	91,29,468.47	4,53,568.00	86,75,900.47



P.T. REGN. NO. F - 1735 (MUMBAI)

JAN SEVA MANDAL, MUMBAI

SCHEDULE 'C'

Furniture and Fixtures & Other Movable Assets : (At Book Value)

Description	Rate %	As At 1-Apr-2025	Additions	Deductions/ Adjustment	Sub Total	Depreciation For the year	As at 31-Mar-2026
Furniture Fixture and Equipments	10%	10,49,007.00	64,500.00	-	11,13,507.00	1,11,351.00	10,02,156.00
Furniture & Fixtures (Donation in Kind)	10%	72,657.00	-	-	72,657.00	7,266.00	65,391.00
Computer	40%	3,29,494.00	-	-	3,29,494.00	1,31,798.00	1,97,696.00
Machinery	10%	1,616.00	-	-	1,616.00	162.00	1,454.00
Vehicles (Fund Account)	20%	41,252.00	-	-	41,252.00	8,250.00	33,002.00
Vehicles (Non Fund Account)	20%	7,67,334.00	-	-	7,67,334.00	1,53,467.16	6,13,866.84
Equipments	20%	2,98,916.00	-	-	2,98,916.00	59,783.00	2,39,133.00
Motor Cycle	20%	1,34,564.00	-	-	1,34,564.00	26,913.00	1,07,651.00
Solar System	20%	9,67,607.00	-	-	9,67,607.00	1,93,521.00	7,74,086.00
Water Tank	15%	4,280.00	-	-	4,280.00	642.00	3,638.00
TOTAL RUPEES		36,66,727.00	64,500.00	-	37,31,227.00	6,93,153.16	30,38,073.84



JAN SEVA MANDAL, MUMBAI

SCHEDULE 'D'CASH & BANK BALANCES :

1. In Current Account with :			
State Bank of India			
(A/c No. 40138266365)			5,48,603.81
2. In Savings Account with :			
Bank of Baroda			
(Account No. 04780100004872)	5,83,696.67		
(Account No. 04780100004092)	5,76,850.81		
(Account No. 04780100004634)	10,47,222.89		
(Account No. 04780100000738)	16,95,933.66		
(Account No. 04780100007168)	13,66,361.85		
(Account No. 04780100007121)	2,42,826.95	55,12,892.83	
Citizen Credit Co-operative Bank			
(Account No. 209029200000531)		11,67,541.36	
State Bank of India			
(Account No. 44271030754)	7,20,428.80		
(Account No. 41257674165)	3,852.65	7,24,281.45	74,04,715.64
3. In Fixed Deposits with :			
Bank of Baroda	2,49,58,311.00		
Citizen Credit Co-operative Bank	16,76,607.00		
HDFC Bank	3,00,000.00		2,69,34,918.00
4 Cash on Hand			15,922.00
		TOTAL RUPEES	3,49,04,159.45

SCHEDULE 'E'ESTABLISHMENT EXPENSES :

1) <u>Local Account :</u>	
Bank Charges	40,972.93
Community Expenses (net)	49,211.05
Electricity Expenses	68,240.00
Miscellaneous Expenses	2,893.00
Postage & Courier Charges	4,069.00
Printing & Stationery	3,567.00
Repairs & Maintenance	5,39,198.00
Salaries and wages	2,32,720.00
Subscription	7,049.00
Telephone & Internet Charges	27,533.00
Travel & Conveyance	70,641.00
Vehicle Insurance	33,211.00
Vehicle Repairs & Maintenance	56,009.00

TOTAL RUPEES

11,35,313.98



JAN SEVA MANDAL, MUMBAISCHEDULE 'F'

Amount transferred to Reserve or Specific Fund

Educational Fund

30,00,000.00

TOTAL RUPEES

30,00,000.00

SCHEDULE 'G'EXPENDITURE ON THE OBJECTS OF THE TRUST :(a) Non - Formal Education Expenses :(i) Educational Project Expenses : (FCRA)

Boarding & Lodging	82,394.00	
Miscellaneous Expenses	5,262.00	
Salary to Driver	1,85,125.00	
Science Production	40,000.00	
Stipend - Supervisors	2,03,750.00	
Stipend - Teachers	8,54,661.00	
Teaching Materials	2,67,931.00	
Travel - Supervisors	1,47,800.00	
Travel - Teachers	95,530.00	
Vehicle Repairs & Maintenance	67,964.00	19,50,417.00

(ii) Boarding Expenses :a FCRA

Cleaning & Housekeeping	11,300.00	
Cook's Salary	1,24,410.00	
Electricity	5,860.00	
Food & Diet	5,29,294.00	
Fuel Expenses	10,386.00	
Newspaper	15,340.00	
Medical Expenses	1,080.00	
Printing & Stationery	350.00	
Repairs & Maintenance	95,364.00	
Sports & Game expenses	500.00	
Stipend - Hostel Superintendent	1,46,160.00	
Stipend - Teacher	85,000.00	
Telephone & Internet	7,188.00	
Traveling & Conveyance	300.00	10,32,532.00

b Local

Diet Expenses	56,964.00	
Fuel Expenses	6,924.00	
Honorarium to Co-Ordinator	1,20,000.00	
Medical Expenses	1,200.00	
Miscellaneous Expenses	7,110.00	
NFE Expenses	20,297.00	
Printing & Stationery	2,87,420.00	
Repairs & Maintenance	2,45,137.00	
Sports & Game Expenses	4,914.00	
Salaries and wages	17,280.00	
Postage & Courier Charges	8,670.00	
Electricity Expenses	4,040.00	
Travelling and Conveyance	7,500.00	7,87,456.00

37,70,405.00

TOTAL RUPEES C/FD:

37,70,405.00



TOTAL RUPEES B/FD: 37,70,405.00

b) Relief of Poverty :(i) AFARM Project :Community Empowerment for Strengthening Livelihoods of Tribal Communities

Project Administrative Expenses 5,120.00

(ii) Farm Project Expenses:

Farm Expenses	40,133.00	
Livestock Maintenance	13,047.00	
Pump Repairs	11,794.00	
Repairs & Maintenance	11,805.00	
Salary & Wages	40,175.00	
Seeds & fertiliser	13,450.00	1,30,404.00

(iii) Livelihood Projects Expenses (Local A/c):

Baseline/Needs Assessment Survey	33,765.00	
Develop and Design Model Livelihood Units	27,730.00	
Household Unit Setup	3,00,800.00	
	3,62,295.00	
Less: Contribution from Beneficiaries	1,17,000.00	2,45,295.00

(iv) Agricultural Project Expenses:

Agricultural Expenses 1,04,925.00

(v) Livelihood Improvement Project Expenses(FCRA A/c):

Labour/Salaries	4,01,000.00	
<u>Project Activities</u>		
Awareness & Baseline Assessment	30,100.00	
Skill Development & Resource Mobilization	1,85,910.00	
Setting up of 250 Livelihood units	57,200.00	
<u>Administrative Costs</u>		
Accounts / Evaluation / Auditing & Reporting	25,700.00	
Bank Charges	342.20	7,00,252.20

TOTAL RUPEES 49,56,401.20



SCHEDULE 'H'

A. ACCOUNTING POLICIES AND NOTES ON ACCOUNTS :

The Trust is registered under the Maharashtra Public Trusts Act, 1950 and the financial statements have been prepared in accordance with the prescribed formats/schedules under the Maharashtra Public Trust Rules, 1951, hence these financial statements are not required to be prepared as per the format prescribed under the Guidance Note issued by ICAI on Financial Statements of Non Corporate Entities, except where specifically applicable or disclosed.

B. SIGNIFICANT ACCOUNTING POLICIES :

As clarified by the Institute of Chartered Accountants of India, New Delhi, in the Guidance Note on Accounting for Non-Profit organisations, Accounting Standards do not apply to the trusts as no part of the activity of such entity is commercial, industrial or business in nature. However for better presentation, the Trust has disclosed significant accounting policies.

(i) Method of Accounting :

Accounts are maintained on cash basis i.e. income and expenditure are recognized and accounted when they are actually received or paid and not when they are earned or incurred except for interest on fixed deposit which is accounted on accrual basis.

(ii) Classification of Donation Received :

- General Donations are considered as Income of the Trust & utilised in accordance with the objects of the Trust.
- Donations received towards the Corpus Fund are credited to the Corpus fund as per the written directions of the donors.
- Donations received with specific directions from the donors which are to be used for specific purposes are credited to other earmarked funds.

(iii) Fixed Assets & Depreciation :

a) Fixed Assets :

Fixed Assets are carried at Written Down Value, except for Land which is stated at cost.

- Depreciation on Movable Fixed Assets has been provided on Written Down Value (W.D.V.) Method at rates as mentioned in Schedule "C".
- Depreciation on assets capitalised under Funds is withdrawn from funds and credited to Income and Expenditure Account

(iv) Provision for Taxation :

The Trust is registered u/s 12A(1)(ac)(i) of Income Tax Act, 1961 which is valid for the period of five years i.e. Assessment Year 2022-23 to 2026-27 and is therefore entitled to claim exemption from tax u/s 11 of the Act, hence provision for taxation is not made in accounts.

For CHHOTALAL H. SHAH & CO.

Chartered Accountants

F.R.N. 101828W

PARTNER

KETAN S. PATEL

CHARTERED ACCOUNTANT.
MEMBERSHIP NO. 42853



Place : Mumbai

Date 09 SEP 2026



TRUSTEES
Trustee
JAN SEVA MANDAL