

## 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 2019, 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, 2019 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, 2019 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. No tenders were invited for repairs or construction as the expenditure involved did not 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

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



(HRD Dalal)  
Proprietor  
Membership No - 31368

Place: Ahmedabad  
Date : 10<sup>th</sup> June 2019

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

Statement of Income liable to contribution for the year ending on 31<sup>st</sup> March, 2019

**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 : Vasna Branch, ADDRESS : Vishwadarshan Building, Sarkhej Road, Ahmedabad - 380007, Gujarat.**

**BANK ACCOUNT NUMBER RELATING TO TRANSACTION OF FOREIGN CONTRIBUTION OF TRUST: 10098712873, FCRA NO : 041910243, DATE : 5th December 2000,**

SR. NO.	PARTICULARS	AMOUNT	AMOUNT
	Gross Annual Income		5,20,91,949
	Details of income not chargeable to contribution under section 58 and Rule - 32		
I	Donation received during the year from any source		1,75,335
	(a) Corpus		
	(1) From Country	-	
	(2) From foreign country; FCRA No. and date	-	
	(b) General		
	(1) From Country	50,000	
	(2) From foreign country; FCRA No. and date (As above)	1,25,335	
II	Grant by Government and local authorities		5,02,09,208
	(a) Government and local authorities		
	(b) From foreign country		
	(c) By funding agencies		
	(1) From Country	3,41,92,176	
	(2) From foreign country; FCRA No. and date (As above)	1,60,17,031	
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.		
	<b>INCOME LIABLE TO CONTRIBUTION</b>		<b>17,07,406</b>

For, Samerth Charitable Trust  
  


Ms. Gazala Paul  
Managing Trustee

Place : Ahmedabad  
Date : 10<sup>th</sup> June 2019

For, A S Shaikh & Co.  
  


Aslam Shaikh  
Proprietor  
Membership No. 162345  
Place : Ahmedabad  
Date : 10<sup>th</sup> June 2019

For H. Rustom & Co.  
  


HRD Dalal  
Proprietor  
Membership No. 31368  
Place : Ahmedabad  
Date : 10<sup>th</sup> June 2019

# Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30<sup>th</sup> September 1992

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

## Balance Sheet as on 31<sup>st</sup> March 2019

Bank Account No. of Trust for transaction of Foreign Contribution: 10098712873 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31<sup>st</sup> October 2021)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2019	31.03.2018
<b>FUNDS &amp; LIABILITIES</b>					
TRUST FUNDS	A	11,54,147	18,89,523	30,43,670	30,67,453
GENERAL FUND	C	49,40,895	50,02,921	99,43,816	90,19,445
UNUTILIZED GRANT	G1	1,64,83,543	42,95,735	2,07,79,277	1,97,11,771
INCOME & EXPENDITURE ACCOUNT	D	0	1,00,441	1,00,441	88,199
<b>TOTAL</b>		<b>2,25,78,584</b>	<b>1,12,88,619</b>	<b>3,38,67,204</b>	<b>3,18,86,868</b>
<b>ASSETS &amp; PROPERTIES</b>					
NET BLOCK OF FIXED ASSETS	B	11,54,147	11,59,160	23,13,307	25,22,090
GRANT RECEIVABLE	G2	3,19,631	4,08,842	7,28,473	2,93,087
CURRENT ASSETS, LOANS & ADVANCES	E	1,10,174	18,37,091	19,47,265	11,08,554
INVESTMENT	F	2,09,94,632	78,83,526	2,88,78,158	2,79,63,137
<b>TOTAL</b>		<b>2,25,78,584</b>	<b>1,12,88,619</b>	<b>3,38,67,204</b>	<b>3,18,86,868</b>

Accounting Policies & Notes forming part of accounts

P

As per our Report of even date

For, Samerth Charitable Trust

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

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



*[Signature]*

Ms Gazala Paul  
Managing Trustee



*[Signature]*

Aslam Shaikh  
Proprietor  
Membership No.162345

Date : 10<sup>th</sup> June 2019  
Place : Ahmedabad



*[Signature]*

HRD DALAL  
Proprietor  
Membership No.31868  
Date : 10<sup>th</sup> June 2019  
Place : Ahmedabad

Date: 10<sup>th</sup> June 2019  
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# Name of the Public Trust : Samerth Charitable Trust

Trust No. E-9150 Date of Registration : 30<sup>th</sup> 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 31<sup>st</sup> March 2019

Bank Account No. of Trust for transaction of Foreign Contribution: 10098712873 - State Bank of India

F.C.R.A. No. 041910243 Dated: 5th December 2000 (Renewal till 31<sup>st</sup> October 2021)

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2019	31.03.2018
<b>INCOME</b>					
GRANTS & DONATIONS	G	3,42,42,176	1,61,42,366	5,03,84,543	4,36,87,026
INTEREST INCOME	H	7,45,204	2,20,168	9,65,372	17,71,151
OTHER INCOME	I	0	6,65,918	6,65,918	5,45,292
PROFIT ON SALE OF ASSETS	O		76,116	76,116	-
<b>TOTAL</b>		<b>3,49,87,380</b>	<b>1,71,04,569</b>	<b>5,20,91,949</b>	<b>4,60,03,469</b>
<b>EXPENDITURE</b>					
EXPENDITURE ON OBJECTS OF THE TRUST	J	3,04,53,000	1,46,76,657	4,51,29,657	3,90,11,571
ADMINISTRATIVE EXPENSES	K	27,90,146	16,27,760	44,17,906	32,94,349
REMUNERATION TO TRUSTEE	L	7,14,000	2,16,000	9,30,000	8,43,592
AUDIT FEES	M	80,000	40,000	1,20,000	1,08,500
CHARITY COMMISSIONER CONTRIBUTION	N	21,328	25,000	46,328	62,438
DEPRECIATION	B	2,99,478	2,35,748	5,35,226	4,86,236
EXCESS OF INCOME OVER EXPENDITURE	D	6,29,428	2,83,404	9,12,832	21,96,783
<b>TOTAL</b>		<b>3,49,87,380</b>	<b>1,71,04,569</b>	<b>5,20,91,949</b>	<b>4,60,03,469</b>

Accounting Policies & Notes forming part of accounts

P

As per our Report of even date

For, Samerth Charitable Trust

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

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



Ms. Gazala Paul  
Managing Trustee



Aslam Shaikh  
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Date : 10<sup>th</sup> June 2019  
Place : Ahmedabad



HRD DALAL  
Proprietor  
Membership No.31368

Date : 10<sup>th</sup> June 2019  
Place : Ahmedabad

Date : 10<sup>th</sup> June 2019  
Place : Ahmedabad

**ANNEXURE - A**  
**TRUST FUND**

PARTICULARS	01.04.18	ADDITIONS	DEDUCTIONS	31.03.2019
ASSETS FUND - FC	11,41,496	3,12,129	2,99,478	11,54,147
ASSETS FUND - NFC	13,80,593	2,26,200	4,47,633	11,59,160
Corpus Fund - NFC	5,45,363	1,85,000	-	7,30,363
<b>TOTAL</b>	<b>30,67,452</b>	<b>7,23,329</b>	<b>7,47,111</b>	<b>30,43,670</b>
<b>NET INCREASE</b>				<b>(23,782)</b>

Breakup of net increase:

Foreign				12,651
Indian				(36,433)



**ANNEXURE - B**  
**GROSS BLOCK OF ASSETS**

SR.NO.	NAME OF ASSETS	DEPRE. (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			OPENING	ADD.		SALES	CLOSING	OPENING	ADD.	DED.	CLOSING	31.03.2019	31.03.2018
				Before Sept.	After Sept.								
1	LAND AT GAGODAR - NFC	0	1,07,150	-	-	1,07,150	-	-	-	-	1,07,150	1,07,150	
2	BUILDING - NFC	10%	7,51,550	-	-	7,51,550	23,584	-	5,39,290	-	2,12,260	2,35,844	
3	FURNITURE & FIXTURE - NFC	10%	3,65,186	-	-	3,65,186	21,387	-	1,72,704	-	1,92,482	2,13,869	
	FURNITURE & FIXTURE - FC		18,905	-	-	18,905	1,796	-	2,741	-	16,164	17,960	
4	COMPUTERS - NFC	40%	6,15,085	59,500	42,500	7,17,085	5,38,988	62,739	-	6,01,727	1,15,358	76,097	
	COMPUTERS - FC		10,46,333	45,500	-	10,91,833	8,87,863	1,15,699	-	10,03,562	88,271	1,58,470	
5	VEHICLES - NFC	15%	11,14,410	-	-	3,30,009	5,74,678	80,960	5,72,516	-	-	-	
	VEHICLES - FC		17,85,798	1,73,679	-	19,59,477	10,08,643	1,42,625	-	11,51,268	8,08,209	7,77,155	
6	EQUIPMENTS - NFC	15%	4,71,527	87,700	36,500	5,95,727	2,63,626	47,078	-	3,10,704	2,85,023	2,07,901	
	EQUIPMENTS - FC		2,63,650	56,000	36,950	3,56,600	75,739	39,358	-	1,15,097	2,41,503	1,87,911	
	<b>TOTAL</b>		<b>65,39,594</b>	<b>3,76,879</b>	<b>1,61,450</b>	<b>7,84,401</b>	<b>40,17,505</b>	<b>5,35,226</b>	<b>5,72,516</b>	<b>23,13,307</b>	<b>25,22,089</b>		

Foreign	31,14,686	2,29,679	82,450	-	34,26,815	19,73,190	2,99,478	-	22,72,668	11,54,147	11,41,496
Indian	33,17,758	1,47,200	79,000	7,84,401	27,59,557	20,44,315	2,35,748	5,72,516	17,07,547	11,59,160	13,80,593



*Signature*



**ANNEXURE - C  
GENERAL FUND**

Sr.No	Particular	Exhibit No.	1.4.2018 (Rs.)	Addition (Rs.)	Deduction (Rs.)	31.03.2019 (Rs.)
A	Indian					
	SAMERTH GENERAL FUND	45	46,95,327	10,46,380	7,38,786	50,02,921
	<b>SUB TOTAL (A)</b>		<b>46,95,327</b>	<b>10,46,380</b>	<b>7,38,786</b>	<b>50,02,921</b>
B	Foreign					
	SAMERTH GENERAL FUND	25	43,24,118	7,84,049	1,67,272	49,40,895
	<b>SUB TOTAL (B)</b>		<b>43,24,118</b>	<b>7,84,049</b>	<b>1,67,272</b>	<b>49,40,895</b>
C	<b>TOTAL ( A+ B )</b>		<b>90,19,445</b>	<b>18,30,429</b>	<b>9,06,058</b>	<b>99,43,816</b>
<b>NET INCREASE</b>						<b>9,24,371</b>

Breakup of net increase:

Foreign					6,16,777
Indian					3,07,594





**ANNEXURE - D**  
**INCOME & EXPENDITURE ACCOUNT**

Particulars	Foreign	Indian	31.03.2019	31.03.2018
Opening Balance	-	88,198	88,198	1,312
Add : Surplus / (Deficit) as per Income & Expenditure Account	6,29,428	2,83,404	9,12,832	22,44,583
Less: Transfer to Trust Fund	12,651	-36,433	-23,782	3,01,297
Less: Transfer to General Fund	6,16,777	3,07,594	9,24,371	18,56,399
<b>Transfer to Balance Sheet</b>	<b>0</b>	<b>1,00,441</b>	<b>1,00,441</b>	<b>88,199</b>



**Annexure - E**  
**CURRENT ASSETS, LOANS & ADVANCES**

Amount in Rs.

Particulars	Foreign	Indian	Total 31.03.2019	Total 31.03.2018
CASH ON HAND	2,045	8,738	10,783	11,793
BANK BALANCES	64,158	14,69,030	15,33,188	5,48,158
SHORT TERM INVESTMENT	-	-	-	4,11,190
Linked Fixed Deposit with Axis Bank				
TDS RECEIVABLE	43,971	21,323	65,294	1,27,412
Year wise break up:				
F.Y. 2013-14 Rs. 53,494/-				
F.Y. 2017-18 Rs. 11,800/-				
LOANS & ADVANCES	-	-	-	-
RENT DEPOSIT	-	3,38,000	3,38,000	10,000
INTER PROJECT ADVANCE	-	-	-	
<b>TOTAL</b>	<b>1,10,174</b>	<b>18,37,091</b>	<b>19,47,265</b>	<b>11,08,553</b>

\* Break up as per Annexure E-1



ANNEXURE - E-1  
CURRENT ASSETS, LOANS & ADVANCES

Project Name	Funder Name	Exhibit No.	Cash	Bank	Short Term Investment	Inter Project Advance	TDS Receivable	Loan & Advances	Rent Deposit	31.03.2019
<b>Foreign</b>			2,045	64,158	0	0	43,971	-	-	1,10,174
Day Care Center for Special Children	Asha for Education	1	0	5,000						5,000
Day Care Center for Special Children	Baal Dan Charities	2	7,627							7,627
Development Initiative in Chhattisgarh	Church's Auxiliary For Social Action	3	45,327							45,327
Giving voice to Poor and Vulnerable Consumers	Consumer Education and Research Centre	6		1,90,523			1,000			1,92,523
Day Care Centre, Belmtra Centre & Support Class Centre	Give Foundation	7	4,317							4,317
"Enabling Tribal Balga Communities to Access Safe Drinking Water in the Kabirdhams District of Chhattisgarh, India"	Frank Water Projects P-3	8	0	39,515						39,515
Water Harvesting Project	India Development Relief Fund- Chhattisgarh	9	0	2,51,837						2,51,837
Day Care Center for Special Children	India Development Relief Fund - Disability	10	0	0		(37,553)				-37,553
Water Harvesting Project	India Development Relief Fund- Nakhatrana	12		7,358						7,358
Water Harvesting Project	India Development Relief Fund - WHP - P-2	13	0	12,086						12,086
Sustainable Option for Uplifting Livelihood in 7 Villages of Surguja District of Chhattisgarh	Indo Global Social Service Society	14		1,500						1,500
Grant Support for Livelihood Activity	The Mahanir Trust	15		5,312						5,312
Distribution of fodder and revival of step wells	Samerth USA	17		1,579						1,579
Construction of dug well and Natural Well	Shree Raj Saubhag Satsang Mandal - 2	18		44,929						44,929
Chhattisgarh Social Inclusion Program	Royal Commonwealth Society for the Blind (SightSavers)	19		1,77,526						1,77,526
Building partnerships on Sustainable Development Goals - Empowering Disabled People's Organizations in India.	Royal Commonwealth Society for the Blind (SightSavers) EU	20				(2,61,134)				-2,61,134
Reducing inequality in the field of Education in Chhattisgarh	Oxfam India	21		2,880		(23,822)				-20,942
Learning and Migration Programme	The American India Foundation Trust	22		76,263						76,263
Learning and Migration Programme	The American India Foundation Trust P-2	23		6,091						6,091
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	WaterHarvest Limited	24		1,22,652						1,22,652
Samerth General fund		25	2,045	(9,38,143)		3,22,511	41,971			-5,71,616



ANNEXURE - E-1  
CURRENT ASSETS, LOANS & ADVANCES

Project Name	Funder Name	Exhibit No.	Cash	Bank	Short Term Investment	Inter Project Advance	TDS Receivable	Loan & Advances	Rent Deposit	31.03.2019
<b>Indian</b>			8,738	14,69,230	0	0	21,323	0	3,38,000	18,37,091
Boys Hostel in Gagodar	Ashwinkumar Maganlal Doshi Boys Hostel	27				(68298)				-68,298
A High Impact Mega Watershed Project in Partnership with MGNREGA Cell, Department of Rural Developments, Govt. of Chhattisgarh and Bharat Rural Livelihoods Foundation	Bharat Rural Livelihood Foundation	47	3,071	5,31,589						5,36,660
Shanmuj Ke Sawal, Vinodh Ke Jawab programme Repair and revival of water structure in Rapar Taluka, Kutch District	Deewan Housing Finance Limited/Aadhar Housing Finance Limited	30		19,728					3,000	22,728
Day Care Centre, Balmitra Centre & Support Class Centre Working with out of school children and enhancing Quality Schooling in Ahmedabad	Gujarat CSR Authority - Kutch Give India	31 32	0	54,876 17,443						54,876 17,443
Programme for nutrition and water harvesting structures Intervention in the Aie of Pre-School Education in Ahmedabad City of Gujarat	Gruh Finance LTD-3 Community Centre Gruh Finance LTD - CG Gruh Finance LTD- ECCD	33 34 36		1,15,784 25,677		(120940)				-1,20,340 1,15,784 25,677
Intervention in the Aie of Pre-School Education In Ahmedabad City of Gujarat	Gruh Finance LTD - ECCD P-2	35		16,4846						1,64,846
Developing water harvesting structures in Rapar block	Gruh Finance LTD-Kutch	37				(2,12,723)				-2,12,723
Day Care Center for Special Children	Gruh Finance LTD- STK	38	0	64,755						64,755
Day Care Center for Special Children	Gruh Finance LTD - STK P-2	39		20,598						20,598
Day Care Center for Special Children	Gujarat CSR Authority	40		55,052						55,052
Scoping Exercise	PPG Assan Paints	41				(7481)				-7,481
Samerth General Fund		45	5,667	28,926		4,08,842	21,323		3,35,000	7,99,758
Samerth Talm Kendra		46	0	1,00,441		0			-	1,00,441
Improving Learning Outcomes for Children from the Biga Tribal Community in Central Chhattisgarh	UNICEF - Chhattisgarh P-2	48		2,10,264						2,10,264
Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WIFRO	43		57,052						57,052
<b>TOTAL</b>			10,783	15,33,188	0	0	65,294	-	3,38,000	19,47,265



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**ANNEXURE - F  
INVESTMENT**

Project Name	Funder Name	Exhibit No.	31.03.2019
<b>Foreign</b>			
Day Care Center for Special Children	Asha for education	1	12,50,000
Day Care Center for Special Children	Baal Dan Charities	2	12,80,000
"Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India."	Frank Water Projects P-3	8	5,04,997
Water Harvesting Project	India Development Relief Fund- Chhattisgarh	9	2,44,670
Water Harvesting Project	India Development Relief Fund- Nakhatrana	12	42,49,571
Water Harvesting Project	India Development Relief Fund - Rapar	13	63,53,883
Grant Support for Livelihood Activity	The Mahavir Trust	15	2,50,000
Distribution of fodder and revival of step wells	Samerth USA	17	2,40,000
Construction of Dug Well and Natural Well	Shree Raj Saubhag Satsang Mandal - 2	18	11,09,000
Samerth General fund		25	55,12,511
<b>Indian</b>			
Developing water harvesting structures in Rapar block	Gujarat CSR Authority	31	17,00,000
Day Care Centre, Balmitra Centre & Support Class Centre	Giveindia	32	2,50,000
Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WIPRO	43	10,00,000
Samerth General Fund	-	45	42,03,163
Samerth Corpus Fund	-	44	7,30,363
<b>TOTAL</b>			<b>2,88,78,158</b>



**ANNEXURE -G  
GRANTS & DONATION**

Amount in Rs.

Sr. No.	Project Name	Funder Name	Exhibit No.	Foreign	Indian	Total 2018-19	Total 2017-18
	<b>GRANT</b>			<b>3,25,84,492</b>	<b>1,88,72,505</b>	<b>5,14,56,997</b>	<b>2,45,26,675</b>
<b>Education</b>				<b>56,62,568</b>	<b>82,87,858</b>	<b>1,39,50,426</b>	<b>42,20,192</b>
1	Day Care Center for Special Children	Asha for Education	1	19,49,273		19,49,273	12,95,000
2	Nutrition for Special Children	Baal Dan	2	13,95,000		13,95,000	3,17,335
3	Day Care Center for Special Children	India Development Relief Fund	10	5,71,380		5,71,380	4,93,675
4	Boys Hostel in Gagodar - NFC	Ashwinkumar Magariaal Doshi	27		3,00,000	3,00,000	2,00,000
5	Giving Voice to Poor and Vulnerable Consumers	CERC	6	1,52,000		1,52,000	1,98,000
6	Day Care centre, Balmitra Centre & Support Class Centre	Give India-NFC	32	4,317	2,17,493	2,21,810	2,07,780
7	Working with out of school children and enhancing Quality Schooling in Ahmedabad	Gruh 3 Community centre	33		3,31,380	3,31,380	
8	Intervention in the Area of Pre-School Education in Ahmedabad City of Gujarat	Gruh Finance Limited-2	36		1,14,000	1,14,000	3,64,495
9	Day Care Center for Special Children	Gruh Finance Limited-2	39		7,87,259	7,87,259	
10	Day Care Center for Special Children	Gujarat CSR Limited	40		8,28,072	8,28,072	5,87,592
11	Scoping Exercise	PPG Asian Paints	41		24,660	24,660	5,56,315
12	Reducing inequality in the field of Education in Chhattisgarh	Oxfam	21	779000		7,79,000	
13	Learning and Migration Programme	TAIF-1	22	0		0	
14	Learning and Migration Programme	TAIF-2	23	8,11,598		8,11,598	
15	Enhancing Quality Education Ahmedabad-Towards Innovative Outlook 'n Solutions (Equations)	WPRO	43		17,10,540	17,10,540	
16	Improving learning Outcomes for Children from the Baiga Tribal Community in Central Chhattisgarh	UNICEF CHHATTISGARH-2	48		39,74,454	39,74,454	
<b>Preservation of Environment</b>				<b>2,10,37,578</b>	<b>80,64,197</b>	<b>2,91,01,775</b>	<b>1,89,02,049</b>
17	A High Impact Mega Watershed Project in Partnership with MGNREGA Cell, Department of Rural Development, Govt. of Chhattisgarh and Bharat Rural Livelihoods Foundation	BRLF	47		31,29,402	31,29,402	
18	Support in Creating Awareness and Services for Hygiene and Sanitation in the Arid Region of Kutch	Charity Aid Foundation	4	(2,266)	-	(2,266)	9,49,331
19	Repair + Maintenance of Toilets Development Under Year - 2 Programme	Charity Aid Foundation	5	2,24,884	-	2,24,884	
20	Repair and revival of water structure in Rapar Taluka, Kutch District	Gujarat CSR Kutch	31		18,59,000	18,59,000	
21	Repair and revival of water structure in Rapar Taluka, Kutch District	Gruh Finance Kutch	37		24,08,850	24,08,850	
22	"Enabling Tribal Baiga Communities to Access Safe Drinking Water in the Kabirdham District of Chhattisgarh, India"	Frank Water P-3	8	26,66,802		26,66,802	18,84,500
23	Programme for Spring Management and Water Harvesting Structures	Gruh Finance Limited	34		5,82,945	5,82,945	
24	Water Harvesting Project	India Development Relief Fund - CG	9	27,41,727		27,41,727	
25	Construction of Dug Well and ECO	India Development Relief Fund - Nakhatrana	12			0	62,68,358
26	Leveraging NREGA Effectively for Meeting Drinking Water Needs of the Poor and Unreached in Rapar block of Kutch District, Gujarat.	India Development Relief Fund - WRP-2	13	69,59,807		69,59,807	50,10,810
27	Grant support for livelihood activity	Mehavir Trust	15	2,60,000		2,60,000	2,50,000
28	Distribution of fodder and revival of step wells	Samerth USA	17	4,71,888		4,71,888	
29	Construction of Dug well and Natural Well (FC) P-2	Shree Raj Saubhag Satsang Mandal FC	18	50,79,800		50,79,800	45,39,050
30	Construction of Dug well and Natural Well	Veena Lakhumalani	42		84,000	84,000	



31	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	24	26,34,936		26,34,936	
<b>Relief of the poor</b>							
32	DEVELOPMENT INITIATIVE IN CHHATTISGARH	CASA	3	58,84,346	25,20,450	84,04,796	14,04,434
				10,99,856		10,99,856	6,52,637
33	Shramji Ke Sawaal, Vinodji Ke Jawab programme	DHFL	30		25,20,450	25,20,450	
34	Sustainable Option for Uplifting Livelihood in 7 Villages of Sarguja District of Chhattisgarh	Indo Global Social Service Society	14	8,99,800		8,99,800	7,51,797
35	Chhattisgarh Social Inclusion Program	Sightsavers	19	37,49,567		37,49,567	
36	Chhattisgarh Social Inclusion Program	Sightsavers-EU	20	1,35,123		1,35,123	
<b>DONATION</b>							
37	Samerth General Fund-FC	-	25	50,000	1,25,335	1,75,335	
38	Samerth General Fund-NFC	-	45			50,000	2,29,002
<b>Less:</b>							
<b>GRANT REFUND</b>							
39	Arghyam Trust Kutch	Arghyam Trust Kutch	28		6,15,669	6,15,669	
40	Arghyam Trust CG	Arghyam Trust CG	29		1,38,799	1,38,799	
	Improving learning Outcomes for Children from the Baiga Tribal Community in Central Chhattisgarh				3,83,286	3,83,286	
41		UNICEF	48				
<b>TOTAL</b>					<b>3,26,34,492</b>	<b>1,83,82,171</b>	<b>5,10,16,663</b>
							<b>2,60,81,113</b>

NET OF GRANTS & DONATIONS				
	Foreign	Indian	Total 2018-19	Total 2017-18
OPENING BALANCE OF UNUTILIZED GRANTS	1,77,71,596	16,47,088	1,94,18,684	1,41,36,536
ADD : GRANTS RECEIVED (Annexure - G)	3,25,84,492	1,82,56,836	5,08,41,328	4,86,77,974
ADD : DONATION (Annexure - G)	50,000	1,25,335	1,75,335	2,91,200
LESS : UN UTILIZED GRANTS (Annexure- G1)	1,64,83,543	42,95,735	2,07,79,277	1,94,18,684
ADD : RECEIVABLE GRANTS (Annexure- G2)	3,19,631	4,08,842	7,28,473	
<b>GRANTS AND DONATIONS UTILIZED DURING THE YEAR</b>	<b>3,42,42,176</b>	<b>1,61,42,366</b>	<b>5,03,84,543</b>	<b>4,36,87,026</b>



**ANNEXURE - G1**  
**UN UTILIZED GRANT BREAK UP**

Sr.No.	Funder Name	Exhibit No.	Opening Balance 01.04.2018	Received	Payments	Unutilized Grant as on 31.03.2019	Foreign	Indian
<b>Education</b>			<b>30,11,093</b>	<b>1,25,19,321</b>	<b>1,07,27,123</b>	<b>48,03,292</b>	<b>28,21,821</b>	<b>19,81,470</b>
1	Asha for Education	1	14,75,370	19,49,273	21,69,643	12,55,000	12,55,000	
2	Baal Dan Charities	2	1,03,942	13,95,000	2,11,315	12,87,627	12,87,627	
3	CERC	6	1,31,640	1,52,000	91,117	1,92,523	1,92,523	
4	AIF	22	1,90,632	0	1,14,369	76,263	76,263	
5	TAJF	23	0	8,11,598	8,05,507	6,091	6,091	
6	Give India - NFC	32	2,27,071	2,21,810	1,77,121	2,71,760	4,317	2,87,443
7	Gruh Finance -RRWHS & Spring	34	2,97,606	5,82,945	7,64,767	1,15,784		1,15,784
8	Gruh Finance - ECCD	35	25,677	0	0	25,677		25,677
9	Gruh Finance - ECCD	34	1,32,268	1,14,000	81,422	1,64,846		1,64,846
10	Gruh Finance - STK	38	64,755	0	0	64,755		64,755
11	Gruh Finance - STK	39	13,095	7,87,259	7,79,756	20,598		20,598
12	Gujarat CSR Authority	40	34,609	8,28,072	8,07,629	55,052		55,052
13	WIPRO	43	4,60,727	17,10,540	11,14,215	10,57,052		10,57,052
14	UNICEF - Gujarat	49	764		764	0		
15	UNICEF - Chhattisgarh P-2	48	(1,47,063)	39,66,824	36,09,498	2,10,264		2,10,264
<b>Preservation of Environment</b>			<b>1,61,38,398</b>	<b>2,29,87,858</b>	<b>2,39,34,011</b>	<b>1,51,92,245</b>	<b>1,34,37,369</b>	<b>17,54,876</b>
16	Charity Aid Foundation	4	9,60,151	0	9,60,151	0	0	
17	Charity Aid Foundation CG	5	(11,704)	2,24,884	2,13,180	0	0	
18	Arghyam Trust Kutch	28	1,38,799		1,38,799	0		0
19	Arghyam Trust CG	29	3,83,286		3,83,286	0		0
20	Frank Water P-3	8	(91,910)	26,66,802	20,30,380	5,44,512	5,44,512	
21	Gujarat CSRA Kutch	31	0	18,59,000	1,04,124	17,54,876		17,54,876
22	IDRF - CG	9	3,44,537	27,41,727	25,89,757	4,96,507	4,96,507	
23	IDRF - Deodar	11	15,91,598	0	15,91,598	0	0	
24	IDRF - Nakhatrana	12	72,01,386	0	29,44,457	42,56,929	42,56,929	
25	IDRF - WHP-2	13	20,69,113	69,59,807	26,62,951	63,65,969	63,65,969	
26	Mahavir Trust	15	4,50,000	2,60,000	4,54,688	2,55,312	2,55,312	
27	One World Group	16	7,555	0	7,555	0	0	
28	Samerth USA (Water Harvest)	17	0	4,71,888	2,30,310	2,41,579	2,41,579	
29	Shree Raj Saubhag Satsang Mandal	18	24,39,543	50,79,800	63,65,414	11,53,929	11,53,929	
30	Veena Lakhmalani	42	0	84,000	84,000	0		0
31	WaterHarvest	24	6,56,044	26,39,950	31,73,362	1,22,632	1,22,632	
<b>Relief of the poor</b>			<b>2,63,809</b>	<b>1,15,33,906</b>	<b>1,10,13,974</b>	<b>7,83,741</b>	<b>2,24,353</b>	<b>5,59,388</b>
32	CASA	3	8,355	11,03,291	10,66,319	45,327	45,327	
33	BRLF	47	0	31,56,027	26,19,367	5,36,660		5,36,660
34	DHFL	30	0	25,20,450	24,97,722	22,728		22,728
35	Indo Global Social Service Society	14	0	9,01,871	9,00,371	1,500	1,500	
36	IGSSS - LC	50	0	1,02,700	1,02,700	0		0
37	Sightsavers-FC	19	2,55,454	37,49,567	38,27,495	1,77,526	1,77,526	
<b>TOTAL</b>			<b>1,94,13,300</b>	<b>4,70,41,085</b>	<b>4,56,75,108</b>	<b>2,07,79,277</b>	<b>1,64,83,543</b>	<b>42,95,735</b>



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**ANNEXURE - G2  
RECEIVABLE GRANT BREAK UP**

Sr.No.	Funder Name	Exhibit No.	Opening Balance 01.04.2018	Received	Payments	Grant Receivable as on 31.03.2019	foreign	Indian
<b>Education</b>								
			<b>5,384</b>	<b>19,82,395</b>	<b>22,34,914</b>	<b>2,47,135</b>	<b>58,497</b>	<b>1,88,638</b>
1	Samerth USA (IDRF Disability)	9	(10,110)	5,71,380	5,98,825	37,555	37,555	
2	Adarsh Charitable Foundation	25	47,794	0	47,794	0		0
3	Anun Doshi (Boys Hostel)	26	(32,300)	3,00,000	3,35,998	68,298		68,298
4	Gruh 3 Community Centre	32	0	3,31,380	4,51,720	1,20,340		1,20,340
5	Oxfam India	20	0	7,79,635	8,00,577	20,942	20,942	
<b>Preservation of Environment</b>								
			<b>0</b>	<b>24,08,850</b>	<b>26,21,573</b>	<b>2,12,723</b>	<b>0</b>	<b>2,12,723</b>
6	Gruh Finance Kutch	36	0	24,08,850	26,21,573	2,12,723		2,12,723
<b>Relief of the poor</b>								
			<b>0</b>	<b>1,59,783</b>	<b>4,28,398</b>	<b>2,68,615</b>	<b>2,61,134</b>	<b>7,481</b>
7	PPG Asian Paints	40	0	24,660	32,141	7,481		7,481
8	Sightsavers-EU	19	0	1,35,123	3,96,257	2,61,134	2,61,134	
<b>TOTAL</b>			<b>5,384</b>	<b>45,51,028</b>	<b>52,84,885</b>	<b>7,28,473</b>	<b>3,19,631</b>	<b>4,08,842</b>



**ANNEXURE - H  
INTEREST INCOME**

Amount in Rs.

Particulars	Exhibit No	Foreign	Indian	Total 2018-19	Total 2017-18
<b>Interest on Fixed Deposit</b>		<b>7,13,204</b>	<b>1,67,229</b>	<b>8,80,433</b>	<b>17,11,673</b>
Samerth Trust	25	7,13,204		7,13,204	
Samerth General -Non FCRA	45		1,67,229	1,67,229	
<b>Interest on Savings Bank Account</b>		<b>32,000</b>	<b>50,387</b>	<b>82,387</b>	<b>59,478</b>
BFTW	3	3,435		3,435	
BRLF	47		26,625	26,625	
IGSSS	14	2,071		2,071	
Oxfam	21	635		635	
Samerth General -FCRA	25	20,845		20,845	
Samerth General -Non FCRA	45		28,216	28,216	
Samerth Talim Kendra	46		3,176	3,176	
UNICEF	48		(7,630)	(7,630)	
Water Harvest	24	5,014		5,014	
<b>Interest on TDS refund</b>		<b>-</b>	<b>2,552</b>	<b>2,552</b>	
Samerth General -Non FCRA	45		2,552	2,552	
<b>TOTAL</b>		<b>7,45,204</b>	<b>2,20,168</b>	<b>9,65,372</b>	<b>17,71,151</b>

**ANNEXURE - I  
OTHER INCOME**

Amount in Rs.

Particulars	Exhibit No	Foreign	Indian	Total 2018-19	Total 2017-18
Centre Contribution	45	-	2,98,600	2,98,600	3,08,070
Profit on sale of Principal Cash Management fund	45	-	63,662	63,662	10,290
Guest house Income	45	-	6,100	6,100	
Income from Vocational Training	45,46	-	1,94,856	1,94,856	1,35,025
Resource persons fees for Water Security Plan Development Consultancy Income	-				91,907
Community Contribution	50		1,02,700	1,02,700	-
<b>TOTAL</b>		<b>-</b>	<b>6,65,918</b>	<b>6,65,918</b>	<b>5,45,292</b>



**ANNEXURE - J**  
**EXPENDITURE ON OBJECTS OF THE TRUST**

Sr.No.	Particulars	Exhibit No.	Programme Cost	Programme Human Resource Cost	Total Amt. (Rs.)	Foreign	Indian
<b>Educational</b>			<b>63,81,645</b>	<b>54,36,050</b>	<b>1,18,17,695</b>	<b>40,76,696</b>	<b>77,40,999</b>
1	Asha for Education	1	9,90,755	8,13,985	18,04,740	18,04,740	
2	Baal Dan	2	2,11,315	0	2,11,315	2,11,315	
3	India Development Relief Fund - Disability	10	26,492	2,34,457	2,60,949	2,60,949	
4	Adarsh Charitable Foundation	26	25,152	20,137	45,289		45,289
5	Arun Doshi (Boys Hostef)	27	1,87,922	1,34,000	3,21,922		3,21,922
6	CERC	6	91,117		91,117	91,117	
7	The American India Foundation	22	56,369	48,000	1,04,369	1,04,369	
8	The American India Foundation	23	4,68,722	2,64,589	7,33,311	7,33,311	
9	Give India - NFC	32	1,77,121	-	1,77,121		1,77,121
10	Gruh 3 community centre	33	77,165	2,03,221	2,80,386		2,80,386
11	Gruh Finance Limited-RRWHS &	34	6,00,750	1,21,000	7,21,750		7,21,750
12	Gruh Finance Limited-ECD	36	16,482	48,950	65,432		65,432
13	Gruh Finance Limited-STK	39	2,96,923	2,42,320	5,39,243		5,39,243
14	Gujarat CSR Authority	40	1,75,932	4,40,200	6,16,132		6,16,132
15	Oxfam India	21	4,18,802	3,09,340	7,28,142	7,28,142	
16	WIPRO	43	4,76,462	5,04,000	9,80,462		9,80,462
17	Samerth-NFC	45	3,59,947	1,87,692	5,47,639		5,47,639
18	Samerth-FC	25	2,529	1,40,224	1,42,753	1,42,753	
19	Samerth STK	46	1,19,806		1,19,806		1,19,806
20	UNICEF Chhattisgarh P-2	48	16,01,882	17,23,935	33,25,817		33,25,817
<b>Preservation of Environment</b>			<b>2,09,51,956</b>	<b>23,97,573</b>	<b>2,33,49,529</b>	<b>2,07,19,024</b>	<b>26,30,505</b>
21	Charity Aid Foundation	4	9,24,476	-	9,24,476	9,24,476	
22	Charity Aid Foundation (CG)	5	1,38,260		1,38,260	1,38,260	
23	Frank Water (Phase-2)	8	3,87,639	12,01,475	15,89,114	15,89,114	
24	Gujarat CSR Kutch	31	12,932		12,932		12,932
25	Gruh Finance Kutch	37	23,34,840	1,98,733	25,33,573		25,33,573
26	India Development Relief Fund (CG)	9	23,80,582	1,36,368	25,16,950	25,16,950	
27	India Development Relief Fund (Deodar)	11	13,84,000	0	13,84,000	13,84,000	
28	India Development Relief Fund (Nakhatrana)	12	29,17,922	20,319	29,38,241	29,38,241	
29	India Development Relief Fund (WHP -Phase 2)	13	23,62,433	2,28,950	25,91,383	25,91,383	
30	Mahavir Trust	15	4,54,688	0	4,54,688	4,54,688	
31	One World Group	16	7,555	0	7,555	7,555	
32	Samerth USA	17	2,30,280		2,30,280	2,30,280	
33	Shree Raj Saubhag Satsang Mandal (Phase-2)	18	49,39,587	45,328	49,84,915	49,84,915	
34	Veena Lakhmalani	42	84,000		84,000		84,000
35	WaterHarvest	24	23,92,762	5,66,400	29,59,162	29,59,162	



Relief of the poor			34,33,002	65,29,431	99,62,433	56,57,280	43,05,153
26	CASA	3	1,43,707	7,34,634	8,78,341	8,78,341	
27	BRLF	47	2,94,347	18,55,353	21,49,700		21,49,700
28	DHFL	30	6,33,823	14,04,355	20,38,178		20,38,178
29	Indo Global Social Service Society	14	2,89,123	4,69,835	7,58,958	7,58,958	
30	IGSSS - LC	50	91,303		91,303		91,303
31	PPG Asian Paints	41	25,972		25,972		25,972
32	Sightsavers-FC	19	16,08,042	20,15,682	36,23,724	36,23,724	
33	Sightsavers-EU	20	3,46,685	49,572	3,96,257	3,96,257	
<b>Total</b>			<b>3,07,66,603</b>	<b>1,43,63,054</b>	<b>4,51,29,657</b>	<b>3,04,53,000</b>	<b>1,46,76,657</b>



**ANNEXURE - K  
ADMINISTRATIVE EXPENSES**

Amount in Rs.

Particulars	Exhibit No	Foreign	Indian	Total (2018-19)	Total (2017-18)
<b>Office Admin cost</b>					
Bank Charges	25,45,46	14,993	1,906	16,899	9,574
Post/Courier	4,18	31,044		31,044	13,659
Repair & Maintenance	18	1,81,578		1,81,578	1,29,072
Electricity	4,18,45	51,398	375	51,773	33,833
Insurance	18	37,338		37,338	25,358
Office Expenses	4,12,18,45	96,400	3,928	1,00,328	96,497
Communication	4,12,18	69,898		69,898	47,133
TDS Interest & Penalty	25	126		126	38,124
Annual Maintenance Office and Equipments	4,18	1,19,630		1,19,630	18,266
Stationery & Printing	12,18	51,695		51,695	54,085
<b>SUB TOTAL</b>		<b>6,54,100</b>	<b>6,209</b>	<b>6,60,309</b>	<b>4,65,601</b>
<b>Programme Admin Cost (Annexure-K1)</b>		13,25,724	10,78,517	24,04,241	19,68,363
<b>SUB TOTAL</b>		<b>13,25,724</b>	<b>10,78,517</b>	<b>24,04,241</b>	<b>19,68,363</b>
<b>Account &amp; Management Cost (Annexure-K1)</b>		8,10,322	5,43,034	13,53,356	8,26,826
<b>SUB TOTAL</b>		<b>8,10,322</b>	<b>5,43,034</b>	<b>13,53,356</b>	<b>8,26,826</b>
<b>Grand Total</b>		<b>27,90,146</b>	<b>16,27,760</b>	<b>44,17,906</b>	<b>32,60,790</b>



**ANNEXURE - K-1**  
**Administration Cost**

Amount in Rs.

Sr.No.	Particulars	Exhibit No.	Programme Admin Cost	Account & Management Cost	Foreign	Indian	Total
<b>Educational</b>			<b>8,83,957</b>	<b>2,70,534</b>	<b>3,69,410</b>	<b>7,85,082</b>	<b>11,54,491</b>
1	Asha for Education	1	1,75,903	-	1,75,903		1,75,903
2	India Development Relief Fund - Disability	10	96,876	10,000	1,06,876		1,06,876
3	Adarsh Charitable Foundation	26	2,505	-		2,505	2,505
4	Arun Doshi (Boys Hostel)	27	14,076	-		14,076	14,076
7	TAIF	23	10,196	10,000	20,196		20,196
8	Gruh 3 Community centre	33	71,334			71,334	71,334
9	Gruh Finance Limited-CG	34	33,017	-		33,017	33,017
11	Gruh Finance Limited-ECD	36	15,990			15,990	15,990
13	Gruh Finance Limited-STK	39	1,09,088	87,000		1,96,088	1,96,088
14	Gujarat CSR Authority	40	1,53,222	-		1,53,222	1,53,222
15	Oxfam India	21	26,435	40,000	66,435		66,435
16	Wipro	43	1,08,753			1,08,753	1,08,753
20	UNICEF Chhattisgarh P-2	48	66,563	1,23,534		1,90,097	1,90,097
<b>Preservation of Environment</b>			<b>8,93,466</b>	<b>5,29,200</b>	<b>12,43,474</b>	<b>1,79,192</b>	<b>14,22,666</b>
21	Charity Aid Foundation CG	5	74,920		74,920		74,920
22	Frank Water P-2	8	1,01,788	1,72,548	2,74,336		2,74,336
23	Gujarat CSR Kutch	31	91,192			91,192	91,192
24	Gruh Finance Kutch	37		88,000		88,000	88,000
25	India Development Relief Fund - CG	9	72,807	-	72,807		72,807
26	India Development Relief Fund - Deodar	11	2,07,598	-	2,07,598		2,07,598
27	India Development Relief Fund - Rapar	13		71,568	71,568		71,568
28	Samerth USA	17	30		30		30
29	Shree Raj Saubhag Satsang Mandal FC P-2	18	3,45,132	45,884	3,91,016		3,91,016
30	Waterharvest Limited	24	0	1,51,200	1,51,200		1,51,200
<b>Relief of the poor</b>			<b>6,26,817</b>	<b>5,53,622</b>	<b>5,23,162</b>	<b>6,57,277</b>	<b>11,80,439</b>
31	CASA	3	41,756	1,46,222	1,87,978		1,87,978
32	BRLF	47	1,73,167	96,000		2,69,167	2,69,167
33	DHFL	30	2,26,544	1,44,000		3,70,544	3,70,544
34	Indo Global Social Service Society	14	51,413	90,000	1,41,413		1,41,413
35	IGSSS-LC	50	6,897	4,500		11,397	11,397
36	PPG Asian Paints	41	6,169			6,169	6,169
37	Sightsavers-FC	19	1,20,871	72,900	1,93,771		1,93,771
<b>TOTAL</b>			<b>24,04,241</b>	<b>13,53,356</b>	<b>21,36,046</b>	<b>16,21,551</b>	<b>37,57,597</b>



**ANNEXURE - L**  
**REMUNERATION TO MANAGING TRUSTEES**

Particulars	Exhibit No	Amount in Rs.			
		Foreign	Indian	31.03.2019	31.03.2018
Payment to Trustee Ms. Gazala Paul for working as a full time Director of the Trust.	1,8,10,18,22,2 3,24,25,33,47	7,14,000	2,16,000	9,30,000	8,43,592
<b>TOTAL</b>		<b>7,14,000</b>	<b>2,16,000</b>	<b>9,30,000</b>	<b>8,43,592</b>

**ANNEXURE - M**  
**AUDIT FEES**

Particulars	Exhibit No.	Amount in Rs.			
		Foreign	Indian	31.03.2019	31.03.2018
STATUTORY AUDIT FEES H. Rustom & Co. Chartered Accountants F.Y. 2017-18. Rs. 90,000/-	8,10,18,19,21, 30	80,000	10,000	90,000	1,08,500
A. S. Shaikh & Co. Chartered Accountants F.Y. 2017-18. Rs. 30,000/-	33,34,39	-	30,000	30,000	-
<b>TOTAL</b>		<b>80,000</b>	<b>40,000</b>	<b>1,20,000</b>	<b>1,08,500</b>

**ANNEXURE - N**  
**CHARITY COMMISSIONER CONTRIBUTION**

Particulars	Exhibit No.	Amount in Rs.			
		Foreign	Indian	31.03.2019	31.03.2018
Charity Commissioner Contribution F.Y. 2017-18 Rs. 46,328/-	18,23,43	21,328	25,000	46,328	62,438
In previous year 2016-17 Rs. 35498/- & 2014-15 Rs. 26,940/-					
<b>TOTAL</b>		<b>21,328</b>	<b>25,000</b>	<b>46,328</b>	<b>62,438</b>

**ANNEXURE - O**  
**Profite/Loss on Sale of Assets**

Particulars	Sale Price	Amount in Rs.	
		W.D.V. As on 31/03/2019	Gain/(Loss)
2 wheeler - Motor Cycle (2 Nos.)	18,000	40,065	-22,065
4 wheeler - Bolero	2,70,000	1,71,819	98,181
<b>TOTAL</b>	<b>2,88,000</b>	<b>2,11,884</b>	<b>76,116</b>



## ANNEXURE P

### 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.

(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 includes 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. 5,14,56,997/-**. And Donation of **Rs. 1, 75,335/-**.
9. The Trust is registered on 30<sup>th</sup> September 1992 with the charity Commissioner, (Gujarat) Ahmedabad vide registration no E/ 9150/ Ahmedabad.
10. The Trust has been granted registration u/s 12AA of the Income Tax Act 1961, vide certificate no. HQ III / 12AA (527) / 2000-01 dated 9<sup>th</sup> January 2001 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 5<sup>th</sup> December 2000
12. The Trust is not engaged in any industrial, commercial or business activities.



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13. As per interest certificate accrued interest earned of Rs. 8,71,935/- on investment which was not added in interest income as we are considering it on cash basis of accounting.
14. Addition to corpus fund: 10% of the increase in general fund of F.Y. 2017-18 i.e. Rs. 1,85,000/- have been transferred from general fund and added to corpus fund.
15. During the year, the following assets were purchased.

Sr. No.	Assets detail	Amount (Rs.)		
		FCRA	Indian	Total
1.	Laptop (2 Nos.)		1,02,000	1,02,000
2.	Honda Aviator (1 Nos.)	65,400		65,400
3.	Motor Cycle (2 Nos.)	1,08,279		1,08,279
4.	Air Condition (2 Nos.)	56,000	36,500	92,500
5.	Projector (1 Nos.)	36,950		36,950
6.	Photo copy machine (1 Nos.)		72,700	72,700
7.	Camera (1 Nos.)		15,000	15,000
8.	Laptop (1 Nos.)	45,500		45,500
<b>Total</b>		<b>3,12,129</b>	<b>2,26,200</b>	<b>5,38,329</b>

16. Asset fund Rs 23,13,307/- is arrived as follows:

Opening Balance	Rs.	25, 22,089.00
Add: Addition of Assets	Rs.	<u>5, 38,329.00</u>
<b>Total:</b>	<b>Rs.</b>	<b>30, 60,418.00</b>
Less: Depreciation		
of Assets	Rs.	5, 35,226.00
: Deduction		
of Assets	Rs.	<u>2,11,885.00</u>
<b>Closing Balance</b>	<b>Rs.</b>	<b>23, 13,307.00</b>

SIGNATURES TO ANNEXURE A TO P

For, Samerth Charitable Trust

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

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

  
Ms Gazala Paul  
Managing Trustee

  
Aslam Shaikh  
Proprietor  
Membership No.162345

  
HRD DALAL  
Proprietor  
Membership No.31368

DATE : 10<sup>th</sup> June 2019  
PLACE : Ahmedabad

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