

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 2015, 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, 2015 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, 2015 and
(b) in the case of the Income and Expenditure Account, of the excess of income over expenditure for 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 of 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 H.Rustom & Co.
Chartered Accountants
Firm Registration No. 108908W



(HRD Dalal)
Proprietor
Membership No - 31368

Place : Ahmedabad
Date : 31st July 2015

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, 2015

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

**ADDRESS OF TRUST : Q-402, Shrinand Nagar Part - 2, Velaipur, Ahmedabad, PIN-380051,
PHONE NO. : +91-79-26829004, E-MAIL : samerthtrust1992@gmail.com**


DETAILS OF RELATING BANK ACCOUNT:

NAME OF BANK : State Bank of India, BRANCH : Vaena Branch, ADDRESS : Vishwadarshan Building, Sarkhoj 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		32,936,845
I	Details of income not chargeable to contribution under section 58 and Rule - 32		
	Donation received during the year from any source		
	(a) Corpus		
	(1) From Country		
	(2) From foreign country; FCRA No. and date		
	(b) General		
	(1) From Country	643,690	
	(2) From foreign country; FCRA No. and date (As above)	6,035	
II	Grant by Government and local authorities		
	(a) Government and local authorities		
	(b) From foreign country		
	(c) By funding agencies		
	(1) From Country		
	(2) From foreign country; FCRA No. and date (As above)		
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:			
(A) Deduction out of Income from Lands used for non Agricultural purposes :		13,412,587	
	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.		
VII		17,527,541	31,589,853



VIII	(B) Income from Lands used for non-agricultural purpose: Cost of collection of Income or receipts from securities stake 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.		1,346,992
<p style="text-align: center;">INCOME LIABLE TO CONTRIBUTION</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>For: SAMERTH CHARITABLE TRUST</p>  <p>Ms. Gazala Paul Managing Trustee</p> <p>Place : Ahmedabad Date : 31st July 2015</p> </div> <div style="width: 45%; text-align: right;"> <p>For H. Rustom & Co. Chartered Accountants Firm Regd.No. 108908W</p>  <p>HRD Dalal Proprietor Membership No.31368 Place : Ahmedabad Date : 31st July 2015</p> </div> </div>			

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 2015

Bank Account No. of Trust for transaction of Foreign Contribution: 10098712873 - State Bank of India
F.C.R.A. No. 041910243 Date: 5th December 2000

PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2015	31.03.2014
<u>FUNDS & LIABILITIES</u>					
TRUST FUNDS	A	1,138,184	1,586,050	2,724,234	2272543
GENERAL FUND	C	1,028,967	2,475,563	3,504,530	2987323
UNUTILIZED GRANT	F1	4,038,779	7,019,255	11,058,034	10351641
INCOME & EXPENDITURE ACCOUNT	D	0	16036	16,036	0
TOTAL		6,205,929	11,096,905	17,302,834	15,611,507
<u>ASSETS & PROPERTIES</u>					
NET BLOCK OF FIXED ASSETS	B	1,138,184	1,586,050	2,724,234	2216192
CURRENT ASSETS, LOANS & ADVANCES	E	5,067,746	9,510,854	14,578,600	13395315
TOTAL		6,205,930	11,096,905	17,302,834	15,611,507

FOR SAMERTH CHARITABLE TRUST



MS. GAZALA PAUL
MANAGING TRUSTEE

DATE : 31st July 2015
PLACE : Ahmedabad

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



HRD DALAL
Proprietor
Membership No. 31368

DATE : 31st July 2015
PLACE : Ahmedabad

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 2015

Bank Account No. of Trust for transaction of Foreign Contribution: 10098712873 - State Bank of India
F.C.R.A. No. 041910243 Date: 5th December 2000

		(In Rupees)			
PARTICULARS	ANNEXURE	Foreign	Indian	31.03.2015	31.03.2014
INCOME					
GRANTS & DONATIONS	F	17,533,576	14,056,277	31,589,853	20,908,209
INTEREST INCOME	G	541,698	547,798	1,089,496	906,849
OTHER INCOME	H	0	257,496	257,496	273,091
TOTAL		18,075,274	14,861,571	32,936,845	22,088,209
EXPENDITURE					
EXPENDITURE ON OBJECTS OF THE TRUST	I	17,042,207	12,993,874	30,036,081	19,044,733
ESTABLISHMENT EXPENSES	J	76,595	209,876	286,471	604,625
REMUNERATION TO TRUSTEES	K	249,000	433,000	682,000	564,000
AUDIT FEES	L	72,380	28,744	101,124	185,168
CHARITY COMMISSIONER CONTRIBUTION	M	6,000	144,000	150,000	50,000
DEPRECIATION	B	214,467	240,499	454,966	521,129
LOSS ON SALE/SCRAP OF ASSETS	N	13,555	227,713	241,268	122,634
EXCESS OF INCOME OVER EXPENDITURE	D	401,069	583,866	984,934	995,920
TOTAL		18,075,274	14,861,571	32,936,845	22,088,209



Gazala Paul
MS. GAZALA PAUL
MANAGING TRUSTEE

DATE : 31st July 2015
PLACE : Ahmedabad

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



H. Rustoom
H. RUSTOOM DALAL
Proprietor
Membership No. 31368

DATE : 31st July 2015
PLACE : Ahmedabad

**ANNEXURE - A
TRUST FUND**

PARTICULARS	01.04.14	ADDITIONS	DEDUCTIONS	31.03.2015
ASSETS FUND - FC	717,118	649,090	228,024	1,138,184
ASSETS FUND - NFC	1,499,074	846,186	759,210	1,586,050
TRUST FUND - NFC	56,351	-	56,351	-
TOTAL	2,272,543	1,495,276	1,043,585	2,724,234
NET INCREASE				451,691





SR.NO.	NAME OF ASSETS	DEPRE. (%)	OPENING	GROSS BLOCK		DEPRECIATION				NET BLOCK		
				ADD.	SALES	CLOSING	OPENING	ADD.	DED.		CLOSING	
1	LAND AT GAGODAR - NFC	0	107150	-	-	107,150	-	-	-	-	107,150	
2	BUILDING - NFC	10%	751550	-	-	751,550	392,086	35,946	-	428,032	323,518	359,464
3	FURNITURE & FIXTURE - NFC	10%	134122	89,884	65,422	289,408	71,036	18,566	-	90,602	208,806	63,086
4	COMPUTERS - NFC	60%	505,285	12,350	-	517,635	390,509	72,571	-	463,080	54,655	114,776
	COMPUTERS - FC		389,156	48,500	-	448,656	300,947	73,775	-	374,722	73,934	98,209
5	VEHICLES - NFC	15%	1,239,524	510,000	864,239	1,043,835	559,327	90,420	373,284	278,453	767,382	680,197
	VEHICLES - FC		1,032,757	58,500	490,000	1,581,257	438,275	134,697	-	672,972	1,008,285	584,482
6	EQUIPMENTS - NFC	15%	394,324	87,425	306,899	219,821	21,985	59,657	182,259	124,640	174,403	24,425
	EQUIPMENTS - FC		43,050	7,100	43,980	68,790	5,985	11,795	12,825	55,965		
TOTAL			4,606,918	= 324,014	1,171,262	977,014	5,125,180	2,390,726	444,746	2,400,946	2,724,234	2,216,192

ANNEXURE - B
GROSS BLOCK OF ASSETS

ANNEXURE - C
GENERAL FUND

Sr.No	Particular	Exhibit No.	1.4.2014 (Rs.)	Addition (Rs.)	Deduction (Rs.)	31.03.2015 (Rs.)
A	NFC FUNDS					
	SAMERTH GENERAL FUND	38	1,951,277	1,476,510	952,224	2,475,563.46
	SUB TOTAL (A)		1,951,277	1,476,510	952,224	2,475,563
B	FC FUNDS					
	SAMERTH GENERAL FUND	21	1,036,046	494,597	501,676	1,028,967
	SUB TOTAL (B)		1,036,046	494,597	501,676	1,028,967
C	TOTAL (A+ B)		2,987,323	1,971,107	1,453,900	3,504,530
NET INCREASE						517,207



ANNEXURE - D					
INCOME & EXPENDITURE ACCOUNT					
Particulars	Foreign	Indian	31.03.2015	31.03.2014	
OPENING BALANCE	0	0	0	(3,082,714)	
Add : SURPLUS / (DEFICIT) AS PER					
INCOME & EXPENDITURE ACCOUNT	401,069	583,866	984,934	995,920	
Less: Transfer to Trust Fund	408,148	43,543	451,691	(3,199,990)	
Less: Transfer to General Fund	(7,079)	524,286	517,207	1,113,196	
Transfer to Balance Sheet		16,036	16,036	0	



ANNEXURE - E			
CURRENT ASSETS, LOANS & ADVANCES			
Particulars	31.03.2015 (Rs.)	31.03.2014 (Rs.)	
CASH ON HAND	27,722	36,170	
BANK BALANCES	440,793	361,119	
SHORT TERM INVESTMENT	13,825,751	12,882,311	
TDS RECEIVABLE	215,834	113,715	
TELEPHONE/RENT DEPOSIT	68,500	2,000	
TOTAL	14,578,600	13,395,315	

* Break up as per Annexure E-1



ANNEXURE - E-1
CURRENT ASSETS, LOANS & ADVANCES

Project Name	Funder Name	Exhibit No.	Cash	Bank	Inter project Advance	Short Term Investment	TDS Receivable 2013-14	TDS Receivable 2014-15	Deposit	FC
Boys Hostel in Gandapur	Arunnaka Boys Hostel	2	0	0	0	5,055,604	73005	65422	0	5,067,746
Girls Hostel in Gandapur	Arunnaka Girls Hostel	3	0	0	0	58,568	0	0	0	58,568
DEVELOPMENT INITIATIVE IN CHHATTISGARH	Church Auxiliary for Social Action	4	0	4	0	114,830	0	0	0	114,830
"Enabling tribal Baiga communities to access safe drinking water in the Kabirdham district of Chhattisgarh, India."	Frank Water	4	0	4	0	0	0	0	0	4
Peace and Coexistence work with the decided contumacious	Global Fund For Women	6	0	0	0	504,997	0	0	0	504,997
Day Care Center for Special Children	India Development Relief Fund - Disability	7	0	0	0	472,428	0	0	0	472,428
Sanitation project in Raktirana Project	India Development Relief Fund - Sanitation	10	0	0	0	244,670	0	0	0	244,670
Water Harvesting Project	India Development Relief Fund - WHP	11	0	0	0	1,009,571	0	0	0	1,009,571
Day Care Center for Special Children	Mahavir Trust STK	12	0	0	0	503,888	0	0	0	503,888
Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lornai and Marwahi blocks of Bhatpur district of Chhattisgarh	Oxden livelihood P-3	14	0	0	0	131,358	0	0	0	131,358
Construction of dug well and Natural Well	Shree Raj Saubhag Satsang Mand	15	0	0	0	44,630	0	0	0	44,630
Maintaining Baiga Children into folds of education; accessing the RTI Act to increase school and government accountability in Bodia blocks of Kabirdham district of Chhattisgarh	VTOL Foundation	19	0	0	0	309,000	0	0	0	309,000
Samrath General fund	Samrath General fund	20	0	(146,807)	0	793,647	0	0	0	646,840
NFC		21	10,518	0	0	880027	73,005	65,422	0	1,028,967
"Preparing communities (with focus on Baiga) to address of water security and sanitation issues in Bhatpur(Marwahi, Kota & Gorella), Lornai of Mungell District and Bodia Block of Kabirdham Districts of Chhattisgarh.	Arghyam Trust CG	22	2,103	14,127	0	911,995	14,902	14,036	0	959,163
Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Rapar block of Kutch district, Gujarat.	Arghyam Trust Kutch P-3	23	0	682	0	0	0	0	0	682
Day Care centre, Balmtra Centre & Support Class for Special Children	Give India	25	0	228,087	0	0	0	0	0	228,087
Investment in the Aie of Pre-School Education in Ahmedabad City of Gujarat	Grub Finance - STK	27	38,000	170000	0	0	0	0	0	298,000
Grub Finance - ECCD	Grub Finance - ECCD	28	50500	560,000	0	0	0	0	0	610,500



**ANNEXURE - F
GRANTS & DONATION**

Particulars	Exhibit No.	Amount (in Rs.)	Total Amount
GRANT			31,646,520
Project Name	Funder Name		12,349,120
Education			
Boys Hostel in Gagodar	Arunkant Megajanal Doshi	258,000	
Girls Hostel in Gagodar	Arunkant Megajanal Doshi	263,500	
Day Care Centre	Mahavir Trust -STK	200,000	
Girls Education Programme	Room to Read	153,524	
Day Care Center for Special Children	DRF - Disability	408,000	
Mainstreaming Baiga Children into folds of education; accessing the RTE Act to increase school and government accountability in Badlia blocks of Kabirham districts of Chhatisgarh	VITOL Foundation	1,680,976	
Day Care centre, Balmitra Centre & Support Class Centre	Give India-FC	8,720	
Day Care centre, Balmitra Centre & Support Class Centre	Give India-NFC	427,217	
Day Care Center for Special Children	Gruh Finance Limited - STK	408,000	
Intervention in the Aie of Pre-School Education in Ahmedabad City of Gujarat	Gruh Finance Limited - ECCO	660,000	
Programme for Distribution of Woolen cloth	Gruh Finance Limited	248,150	
Programme for nutrition and water harvesting structures	Gruh Finance Limited	602,922	
"Addressing issues of RTE redressal and strengthening its mechanisms in one block of Bilaspur district and one block from Mungeli District on community mobilization work with marginalized communities belonging to Particularly Vulnerable Tribe Groups."	UNICEF	859,111	
"Mainstreaming Baiga children into folds of education in Bilaspur and Kabirdham Districts of Chhattisgarh."	Janseti TATA Trust	6,371,000	
Natural Resource Management / Watershed			14,663,454
Construction of ECCO	Arunkant Megajanal Doshi	75,000	
"Enabling tribal Baiga communities to access safe drinking water in the Kabirham district of Chhattisgarh, India."	Frank Water	2,689,700	
Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Bapar block of Kutch district, Gujarat.	India Development Relief Fund - DCBA	555,155	
Sanitation project in Nakhtrana Project	India Development Relief Fund - Sanitation	4,034,430	
Water Harvesting Project	India Development Relief Fund - WHP	1,535,500	
Construction of Dug well and Natural Well (FC)	Shree Raj Saubhag Satsang Mandal FC	635,000	
Construction of Dug well and Natural Well (FC)	Shree Raj Saubhag Satsang Mandal FC - 2	309,000	



*Preparing communities (with focus on Beiga) to address of water security and sanitation issues in Bilaspur (Marwahi, Kota & Gorella), Lormi of Mungeli District and Bodla Block of Kabirdham	Arghyam Trust OG	22	2,381,503	
Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Rapar block of Kutch district, Gujarat.	Arghyam Trust Kutch	23	1,278,166	
Construction of ECCD	Arun Doshi (ECCD) NFC	24	100,000	
Construction of Dug well and Natural Well (NFC)	Shree Raj Saubhag Satsang	34	1,025,000	
Construction of ECCD	Mrs. Saroj Chodhary	30	45,000	
Women Empowerment				4,633,947
DEVELOPMENT INITIATIVE IN CHHATTISGARH	Church Auxiliary for Social Action	4	2,060,000	
Peace and Coexistence work with the decided communities in Gujarat (India) with focus on young girls	Global Fund For Women	7	1,047,550	
Sustainable Option for Uplifting Livelihood in 7 Villages of Sarguja District of Chhattisgarh	Indo Global Social Service Society	8	779,400	
Ensuring entitlements for a Gender Just Society of Beiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh	Oxfam - India (Grant Refund)	16	(253,063)	
Ensuring entitlements for a Gender Just Society of Beiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh	Oxfam - India - Livelihood P-3	15	1,000,000	
DONATION			₹	649,725
Samrath General Fund-FC		21	6,035	
Samrath General Fund-NFC		38	643,690	
TOTAL			32,296,246	32,296,246

NET OF GRANTS & DONATIONS			
	Total	Foreign	Indian
OPENING BALANCE OF UNUTILIZED GRANTS	10,351,641	4,125,868	6,225,773
ADD : GRANTS RECEIVED (Annexure - F)	31,646,520	17,440,452	14,206,069
ADD : DONATION (Annexure - F)	649,725	6,035	643,690
LESS : UN UTILIZED GRANTS (Annexure - F1)	11,058,034	4,038,779	7,019,255
GRANTS AND DONATIONS RECEIVED DURING THE YEAR	31,589,853	17,533,576	14,056,277



ANNEXURE - F1
UN UTILIZED GRANT BREAK UP

Project Name	Exhibit No.	Unutilized Grant as on 31.03.2015
Education		
Boys Hostel in Gaigodar	2	7,253,676
Girls Hostel in Gagodar	3	56,568
Day Care Center for Special Children	14	114,830
Mainstreaming Baiga Children into folds of education, accessing the RTE Act to increase school and government accountability in Bodla blocks of Kabirdham districts of Chhattisgarh	20	131,358
Day Care centre, Balmitra Centre & Support Class Centre		646,840
Day Care Centre	25	228,067
Day Care Center for Special Children	10	244,670
Intervention in the Are of Pre-School Education In Ahmedabad City of Gujarat	27	208,000
Programme for nutrition and water harvesting structures	78	610,500
Addressing issues of RTE recressal and strengthening its mechanisms in one block of Bilaspur district and one block from Mungeli District on community mobilization work with marginalized communities belonging to Particularly Vulnerable Tribe Groups.*	36	(83,464)
Mainstreaming Baiga children into folds of education in Bilaspur and Kabirdham Districts of Chhattisgarh.*	35	4,720,717
Natural Resource Management / Watershed		
Enabling Tribal Baiga communities to access safe drinking water in the Kabirdham district of Chhattisgarh, India.*	6	504,997
Sanitation project in Nakhirana Project	11	1,009,571
Water Harvesting Project	12	503,883
Construction of Dug well and Natural Well (FC)	19	309,000
Preparing communities (with focus on Baiga) to address of water security and sanitation issues in Bilaspur(Marwahi, Kota & Gourela), Lormi of Mungeli District and Bodla Block of Kabirdham Districts of Chhattisgarh.	22	959,163
Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Rapar block of Kutch district, Gujarat.	23	682
Women Empowerment		
DEVELOPMENT INITIATIVE IN CHHATTISGARH	4	517,062
Peace and Coexistence work with the decided communities in Gujarat (India) with focus on young girls	7	472,428
Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh	15	
TOTAL		11,058,034



ANNEXURE - G
INTEREST INCOME

Particulars	Exhibit No	Amt. (Rs.) 31.03.2015	Amt. (Rs.) 31.03.2014
Interest on Fixed Deposit		995,754	827,952
CASA	4	19,706	3213
Frank Water	6	34,327	0
Samerth Trust	21	446,967	368453
Arghyam Trust Chhattisgarh	22	115,010	42688
Arghyam Trust Kutch	23	15,722	98348
JIT	35	172,283	147756
Samerth General -Non FCRA	38	191,739	167494
Interest on Savings Bank Account		93,742	78897
CASA	4	9,211	10200
IGSSS	8	0	495
NEG-FIRE CW		0	4391
NEG-FIRE ECCD		0	175
Oxfam Gender P-3		0	479
Oxfam Livelihood P-2		0	821
Room to Read	5	2,726	5121
Samerth General -FCRA	21	28,677	30337
Arghyam Trust Chhattisgarh	22	15,043	575
Arghyam Trust Kutch	23	912	575
SDDT		0	161
UNICEF	36	0	2243
SRSSM NFC	33	148	
JIT	35	22,658	6755
Talim Kendra	37	853	3649
Samerth General -Non FCRA	38	13,430	12920
SRSSM	18	84	
TOTAL		1,089,496	906,849

ANNEXURE - H
OTHER INCOME

Particulars	Exhibit No	Amt. (Rs.) 31.03.2015	Amt. (Rs.) 31.03.2014
School Fees Contribution	38	214,605	195,655
Training Centre Income	38	36,202	24,265
Other Income		0	25,193
Misc. Income		0	6178
Community Contribution	38	6,689	21800
TOTAL		257,496	273,091



ANNEXURE - I

EXPENDITURE ON OBJECTS OF THE TRUST

Particulars	Exhibit No.	Programme Admin Cost	Programme Cost	Programme Staff Cost	Amnt. (Rs.)
Educational					
Boys Hostel in Gopibara		747,562	3,376,172	5,449,438	9,573,172
Girls Hostel in Gopibara	2	17,481	261,954	38,000	214,435
Day Care Center for Special Children	3	13,751	201,512	55,000	280,263
	34	56,575	14,057	-	68,642
	5	15,663	17,199	123,183	157,045
Mainstreaming Baiga Children into folds of education accessing the RTE Act to increase school and government accountability in Bodla blocks of Kabirdham districts of Chhattisgarh	20	17,303	513,833	1,328,650	1,859,686
Day Care centre, Balinitha Centre & Support Class Centre	17	2,000	5,720	-	8,720
Day Care centre, Balinitha Centre & Support Class Centre	25		1,96,150		1,96,150
Day Care Center for Special Children	10	28,320	135,050	0	1,63,330
Day Care Center for Special Children	77		304,000	96,000	200,000
Intervention in the Area of Pre-School Education in Ahmednagar City of G-jarat	28	7,000	10,000	32,500	49,500
Programme for distribution of Woolen cloth	26		248,150		248,150
Programme for nutrition and water harvesting structures	75	15,775	191,556	20,000	227,332
	31		20,000		20,000
Addressing issues of RTE addressal and strengthening its mechanisms in one block of Bilaspur district and one block from Munger district on community mobilization work with marginalized communities belonging to Particularly Vulnerable Tribe Groups.	36	52,335	229,202	461,040	742,575
	35	525,780	1,376,079	3,285,055	5,186,914
Mainstreaming Baiga children into folds of education in Bilaspur and Jabalpur Districts of Chhattisgarh.		752,415	10,260,859	4,503,334	15,516,608
	7	0	187,164	0	187,164
Natural Resource Management / Watershed					
Construction of eCDD					
Enabling tribal Baiga communities to access safe drinking water in the Kabirdham district of Chhattisgarh, India.	6	308,220	348,070	1,149,240	2,025,530
Water Harvesting Project	9	2,969	1,159,432	194,585	1,356,986
Sanitation project in Nakhtrana Project	11	5,558	3,573,873	181,450	3,760,881
Water Harvesting Project	12	0	925,617	301,200	1,026,617
Construction of dug well and Mohal Well	13	4,824	259,472	-	264,296
Construction of Dug well and Natural Well	18	129,347	591,864	-	724,211
Preparing communities (with focus on Baiga) to address of water security and sanitation issues in Bilaspur/Munger, Kola & Erode/IL, Lohri of Munger District and Bodla Block of Kabirdham Districts of Chhattisgarh	22	289,515	902,954	1,698,413	2,916,882



ANNEXURE - J
ESTABLISHMENT EXPENSES

Particulars	Exhibit No	Foreign Amt. (Rs.)	Indian Amt. (Rs.)
Bank Charges	21,38	3,766	321
Post/Courier	21,38	540	3,946
Provident Fund	38		83,718
Repair & Maintenance	38		300
Interest on TDS	21,38	1	182
Electricity	9,18,21,23	20,453	10,698
Insurance	21	7,234	
Rent	37		10,000
Travel	37		24,500
Office Exp.	1,18,37,38	11,686	5,495
Communication	1,9,38	20,501	4,351
Stationery/Printing	38		51,520
Annual Maintenance	18,24	12,414	14,845
TOTAL		76,595	209,876



Leveraging NREGA effectively for meeting drinking water needs of the poor and unreachd in Bapar block of Kutch district, Gujarat									
Construction of ECCO				25	117,664	397,576	1,126,897	1,662,177	
Construction of ECCD				24	13,888	198,441	15,000	227,279	
Construction of ECCD				32	0	22,713	-	22,713	
Construction of Dug well and Natural Well				33		12,325	-	12,325	
Construction of Dug well and Natural Well				24	80,680	923,898	-	1,003,778	
Samerth General - K				21		100		100	
Samerth General - NFC				38		314,920	30,749	345,669	
Women Empowerment					272,942	3,292,263	1,481,296	4,946,501	
DEVELOPMENT INITIATIVE IN CHHATTISGARH Peace and Coexistence work with the decided communities in Gujarat (India) with focus on young girls				4	56,837	7,052,777	231,600	2,338,814	
Sustainable Option for Uplifting Wellbeing in 7 Villages of Surguja District of Chattisgarh				7	65,763	240,197	547,096	853,055	
Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Sonella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh				8	40,700	387,933	375,600	804,239	
TOTAL				15	12,042	611,350	327,000	950,392	
					1,672,919	16,929,094	11,434,068	30,036,081	



ANNEXURE - K
PAYMENT TO TRUSTEES AS PROGRAMME COORDINATOR

Particulars	Exhibit No	Amt. (Rs.) 31.03.2015	Amt. (Rs.) 31.03.2014
Ms. Gazija Paul			
Frank Water	6	120,000	0
IGSSS	8	44,000	40000
MTOL	20	81,000	108000
SRSSM-FC	18	4,000	0
Arghyam Trust CG	22	105,600	96800
Arghyam Trust P-3	23	158,400	152400
ITT	35	169,000	93800
Global Fund For Women		0	40000
Oxfam Gender P-3		0	33000
TOTAL		682,000	564,000



ANNEXURE - L
AUDIT FEES

Particulars	Exhibit No	Amt. (Rs.) 31.03.2015	Amt. (Rs.) 31.03.2014
STATUTORY AUDIT FEES	3,6,7,12,15,		
H. Rustom & Co.	18,20,34,35	101,124	185,168
TOTAL		101,124	185,168

ANNEXURE - M
CHARITY COMMISSIONER

Particulars	Exhibit No	Amt. (Rs.) 31.03.2015	Amt. (Rs.) 31.03.2014
Charity Commissioner Contribution	20,22,23,35,		
2008-09 Rs. 50000/-	38	150,000	50000
2011-12 Rs. 50000/-			
2013-14 Rs. 50000/-			
TOTAL		150,000	50,000

ANNEXURE - N
PROFIT/LOSS ON SALE OF ASSETS

Particulars	SALE PRICE (Rs.)	W.D.V. As on 31/03/2014 (Rs.)	GAIN/(LOSS) (Rs.)
Mahindra Scorpio	291000	490,945	(199,945)
Photocopier	0	22,233	(22,233)
Fax Machine (Ahmedabad)	0	1,901	(1,901)
Fax Machine (Gagodar)	0	3,634	(3,634)
Television	0	13,555	(13,555)
TOTAL	291,000	532,268	(241,268)



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.

(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.

Figures have been rounded off to the nearest rupee.
No income tax liability is attracted for the year, hence no income tax provision has been made in the accounts.



6. The Trust has during the year received revenue grants of Rs. 31,646,520 /-. And Donation of Rs. 6,49,725/-
7. The Trust is registered on 30th September 1992 with the charity Commissioner,(Gujarat) Ahmedabad vide registration no E/ 9150/ Ahmedabad.
8. 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 9th January 2001 issued by the Commissioner of Income Tax, Gujarat III, Ahmedabad.
9. The Trust has been granted registration under Foreign Contribution and Regulation Act, 1976, vide registration no. 041910243 dated 5th December 2000
10. The Trust is not engaged in any industrial, commercial or business activities.
11. During the year, the following assets were purchased and sold.

Sr. No.	Assets detail	Addition Amount (Rs.)	Deduction Amount (Rs.)
1.	Computer/Laptop	61,850/-	
2.	Motor Cycle/Scooter	118,500/-	
3.	Bicycle	98,550/-	
4.	Furniture	1,65,286/-	
5.	Mahindra Scorpio - 4 Wheeler	10,00,000/-	
6.	Water Cooler	7,100/-	
7.	Camera	43,990/-	
8.	Mahindra Scorpio - 4 Wheeler		490,945/-
9.	Photocopier		22,233/-
10.	Fax Machine (Ahmedabad)		1901/-
11.	Fax Machine (Gagodar)		3634/-
12.	Television		13,555/-
	Total	14,95,276/-	5,32,268/-

12. Loss on sale/Scrap of Assets:

(In Rupees)

ITEM	SALE/SCRAP PRICE	W.D.V. 31/03/14	GAIN/ (LOSS)
Mahindra Scorpio - 4 Wheeler	2,91,000	4,90,945	(1,99,945)
Photocopier	0	22,233	(22,233)
Fax Machine (Ahmedabad)	0	1,901	(1,901)
Fax Machine (Gagodar)	0	3,634	(3,634)
Television	0	13,555	(13,555)
Total :	2,91,000	5,32,268	(2,41,268)



13. Asset fund Rs 27,24,234/- is arrived as follows:

Opening Balance	Rs.	22,16,192.00
Add: Addition of Assets	Rs.	<u>14,95,276.00</u>
Total :	Rs.	37,11,468.00

Less : Depreciation

Of Assets Rs. 4,54,966.00

Less : Deduction

Of Assets

Rs. 5,32,268.00

Closing Balance

Rs. 27,24,234.00

SIGNATURES TO ANNEXURE A TO O

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED

FOR, SAMERTH CHARITABLE TRUST

FOR, H. RUSTOM & COMPANY
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. - 108908W



(Signature)

(MANAGING TRUSTEE)

PLACE : AHMEDABAD
DATE : 31st July 2015



(H.R.D DALAL)

PROPRIETOR

MEMBERSHIP NO - 31368

PLACE : AHMEDABAD

DATE : 31st July 2015