

AUDITOR'S REPORT

NAME OF THE PUBLIC CHARITABLE TRUST : SAMERTH CHARITABLE TRUST
REGISTRATION NO. : E/9150/AHMEDABAD

We have audited the attached Balance Sheet of **Samerth Charitable Trust** as at **March 31, 2013** and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that

- 1 We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- 2 In our opinion proper books of account as required by law have been kept by **Samerth Charitable Trust** so far as it appears from our examination of those books.
- 3 The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Bombay Public Trusts Act, 1950, in the manner so required and give a true and 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, 2013 and
 - (b) in the case of the Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

In addition there to, we have to further 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 then 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

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



HRD Dalal
Proprietor
Membership No - 31368
Date : 26 JUL 2013
Place : Ahmedabad

Arch
29/7/23
સાચી માહિતી આપવા માટે
અમારું કાર્યકરોની સહાય
આપવા માટે અમારું કાર્યકરોની
સહાય માટે અમારું કાર્યકરોની
સહાય માટે અમારું કાર્યકરોની

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 2013

NAME OF THE PUBLIC TRUST : SAMERTH CHARITABLE TRUST
REGISTRATION NO. : E - 9150 / AHMEDABAD

SR. NO.	PARTICULARS	AMOUNT	AMOUNT
	Gross Annual Income		19,917,306
	Details of income not chargeable to contribution under section 58 Rule - 32		
I	Donation received during the year from any source		19,282,134
II	Grant by Government and local authorities		
III	Interest on sinking or Depreciation Fund		
IV	Amount spent for the purpose of Education		
V	Amount Spent for the purpose of Medical Relief		
VI	Deduction out of Income from Lands used for Agricultural Purposes :		
	a) Assessment, Cesses and other Government or Municipal Taxes.		
	b) Ground rent payable to the superior landlord		
	c) Insurance Premium		
	d) Repairs at 8 - 1 / 3 percent of gross rent of Building		
	e) Cost of collection at 4 percent of gross rent of buildings let out.		
VIII	Cost of collection of income or receipts from securities stocks, etc., at 1 percent of such Income		
IX	Deduction on Account of repairs in respect of Buildings yielding No Income at 8 - 1 / 3 percent of the estimated gross annual rent.		
	INCOME LIABLE TO CONTRIBUTION		635,172

For, SAMERTH CHARITABLE TRUST



MS. GAZALA PAUL
MANAGING TRUSTEE

DATE : 26 JUL 2013
PLACE : Ahmedabad

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



HRD DALAL
Proprietor
Membership No.31368

DATE : 26 JUL 2013
PLACE : Ahmedabad

SAMERTH CHARITABLE TRUST

Trust Registration No.: E-9150/AHMEDABAD

BALANCE SHEET AS ON 31st March 2013

(In Rupees)

PARTICULARS	ANNEXURE	31.03.2013	31.03.2012
<u>FUNDS & LIABILITIES</u>			
TRUST FUNDS	A	5,472,532	5,869,081
GENERAL FUND	C	1,874,127	1,564,256
UNUTILIZED GRANT	F1	5,866,374	2,991,457
TOTAL		13,213,034	10,424,794
<u>ASSETS & PROPERTIES</u>			
INCOME & EXPENDITURE ACCOUNT	D	3,082,714	3,088,595
NET BLOCK OF FIXED ASSETS	B	2,356,077	2,752,626
CURRENT ASSETS	E	7,774,242	4,583,573
TOTAL		13,213,034	10,424,794

NOTES FORMING PART OF ACCOUNTS

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AS PER OUR REPORT OF EVEN DATE ATTACHED



For SAMERTH CHARITABLE TRUST

MS. GAZALA PAUL
MANAGING TRUSTEE

DATE : 26 JUL 2013
PLACE : Ahmedabad



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

HRD DALAL
Proprietor
Membership No.31368

DATE : 26 JUL 2013
PLACE : Ahmedabad

SAMERTH CHARITABLE TRUST

Trust Registration No.: E-9150/AHMEDABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st March 2013

(In Rupees)

PARTICULARS	ANNEXURE	2012-13	2011-12
<u>INCOME</u>			
GRANTS & DONATIONS	F	19,282,134	20,496,261
INTEREST INCOME	G	305,167	341,168
OTHER INCOME	H	330,005	333,408
TRANSFER TO TRUST FUNDS	A	396,549	348,966
EXCESS OF EXPENDITURE OVER INCOME	D	(5,881)	(24,037)
TOTAL		20,307,974	21,495,766
<u>EXPENDITURE</u>			
EXPENDITURE ON OBJECTS OF THE TRUST	I	18,627,843	19,844,255
ESTABLISHMENT EXPENSES	J	285,329	354,495
PAYMENT TO TRUSTEES	K	454,000	492,000
AUDIT FEES	L	98,978	27,575
CHARITY COMMISSIONER CONTRIBUTION	M	51,404	50,000
DEPRECIATION	B	436,047	554,135
LOSS ON SALE OF ASSETS	N	44,502	0
TRANSFER TO GENERAL FUNDS	C	309,871	173,306
TOTAL		20,307,974	21,495,766

NOTES FORMING PART OF ACCOUNTS

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AS PER OUR REPORT OF EVEN DATE ATTACHED

For, SAMERTH CHARITABLE TRUST


 MS. GAZALA PAUL
 MANAGING TRUSTEE

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


 HRD DALAL
 Proprietor
 Membership No. 31368

DATE : 26 JUL 2013
 PLACE : Ahmedabad

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DATE : 26 JUL 2013
 PLACE : Ahmedabad

ANNEXURE - A
TRUST FUND

PARTICULARS	01.04.12	ADDITIONS	DEDUCTIONS	31.03.2013
ASSETS FUND - FC	710,303	135,000	172,418	672,885
ASSETS FUND - NFC	2,629,368	-	359,130	2,270,238
TRUST FUND - NFC	2,529,410	-	-	2,529,410
TOTAL	5,869,081	135,000	531,549	5,472,532
NET INCREASE				(396,549)



ANNEXURE - B
GROSS BLOCK OF ASSETS

SR. NO.	NAME OF ASSETS	DEPRE . (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			OPENING	ADD. Before Sept.	After Sept.	SALES	CLOSING	OPENING	ADD.	DED.	CLOSING	31.03.2013	31.03.2012
1	LAND AT GAGODAR - NFC	0	107150	-	-	-	107,150	-	-	-	-	107,150	107,150
2	BUILDING - NFC	10%	751550	-	-	-	751,550	307,768	44,378	-	352,146	399,404	443,782
3	FURNITURE & FIXTURE - NFC	10%	134122	-	-	-	134,122	56,237	7,789	-	64,026	70,097	77,885
4	COMPUTERS - NFC	60%	349,330	-	-	-	349,330	242,097	64,340	-	306,437	42,893	107,233
	COMPUTERS - FC		159,856	70,000	-	-	229,856	125,138	62,831	-	187,969	41,887	34,718
5	VEHICLES - NFC	15%	1,398,606	-	-	220,000	1,178,606	422,793	146,372	124,498	444,667	733,939	975,813
	VEHICLES - FC		870,627	55,000	-	-	925,627	228,849	104,517	-	333,366	592,261	641,778
6	EQUIPMENTS - NFC	15%	678,209	-	10,000	-	688,209	347,748	750	-	348,498	339,711	330,462
	EQUIPMENTS - FC		43,050	-	-	-	43,050	9,244	5,071	-	14,315	28,735	33,806
	TOTAL		4,492,500	125,000	10,000	220,000	4,407,500	1,739,874	436,047	124,498	2,051,423	2,356,077	2,752,626



ANNEXURE - C
GENERAL FUND

Sr.No	Particular	Exhibit No.	1.4.2012	Addition	Deduction	31.03.2013
A	NFC FUNDS					
	SAMERTH GENERAL FUND	35	1,436,891	547,513	265,785	1,718,619
	SUB TOTAL (A)		1,436,891	547,513	265,785	1,718,619
B	FC FUNDS					
	SAMERTH GENERAL FUND	22	127,365	126,200	98,057	155,508
	SUB TOTAL (B)		127,365	126,200	98,057	155,508
C	TOTAL (A+ B)		1,564,256	673,713	363,842	1,874,127
NET INCREASE						309,871



ANNEXURE - D		
<u>INCOME & EXPENDITURE ACCOUNT</u>		
Particulars	31.03.2013	31.03.2012
OPENING BALANCE	(3,088,595)	(3,112,632)
Add : SURPLUS / (DEFICIT) AS PER		
INCOME & EXPENDITURE ACCOUNT	5,881	24,037
TOTAL	(3,082,714)	(3,088,595)



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

Particulars	31.03.2013 (Rs.)	31.03.2012 (Rs.)
CASH ON HAND	39,832	53,435
BANK BALANCES	807,649	1,145,312
SHORT TERM INVESTMENT (Flexi & Bank Fixed Deposit)	6,809,913	3,276,784
TDS RECEIVABLE	91,848	59,333
2008-09 3,193		
2009-10 10,879		
2010-11 19,224		
2011-12 26,037		
2012-13 32,515		
RENT DEPOSIT	23,000	23,000
TELEPHONE DEPOSIT	2,000	2,000
PROGRAMME ADVANCES	-	23,709
TOTAL	7,774,242	4,583,573

* Break up as per Annexure E-1



ANNEXURE - E-1
CURRENT ASSETS, LOANS & ADVANCES

Project Name	Exhibit No.	Cash	Bank	Inter project Advance	Short Term Investment	TDS Receivable	Deposit	31.03.2013
FC	(A)	19103	502,718	0	2,705,160	36587	0	3,263,568
CAI	1	0	64,175	200,000	0	0	0	264,175
NEG Fire	2	1723	24,373	0	0	779	0	26,875
NEG Fire Community Watch	18	0	181,634	0	0	756	0	182,390
Room to Read	4	1,012	5,906	(3067)	0	0	0	3,851
Mahavir Trust	5	0	30,162	0	200,000	0	0	230,162
IDRF - Sanitation P-2	7	0	28,524	0	100000	0	0	128,524
IDRF	9	0	22,480	0	1,080,000	0	0	1,102,480
SRSSM P-2	11	0	32,500	0	520,000	0	0	552,500
Oxfam Gender - P.3	14	0	31,569	0	200,000	0	0	231,569
Oxfam India - Livelihood	15	0	8,000	0	50,000	0	0	58,000
Oxfam India - Livelihood P-2	16	0	(73,312)	0	0	0	0	(73,312)
CASA	20	110	90,736	0	0	0	0	90,846
VITOL	17	0	10,000	0	0	0	0	10,000
Samrath General fund	22	16,258	45,971	(196,933)	255160	35,052	0	155,508
Shah Nemchand	21	0	0	0	300,000	0	0	300,000
NFC	(B)	20,729	304,931	0	4,104,753	55,261	25,000	4,510,674
Arghyam Trust P-3	24	3,496	(1,169,786)	0	1993819	2357	0	829,886
Arghyam Trust C.G	25	430	1,236,814	0	0	0	0	1,237,244
Rasikbhai Thakkar	28	0	64839	0	0	0	0	64,839
SDTT	30	3,999	2,677	(14,959)	0	2,074	0	(6,209)
UNICEF	32	4774	2,779	0	0	0	0	7,553
SRSSM - 3	31	0	25,000	0	600,000	0	0	625,000
Priyavanda Arun Doshi	33	0	20,000	0	0	0	0	20,000
Samrath Talim Kendra	34	6,244	7,498	0	0	0	0	13,742
Samrath General Fund	35	1,786	115,110	14,959	1,510,934	50,830	25,000	1,718,619
TOTAL (A+B)		39,832	807,649	0	6,809,913	91,848	25,000	7,774,242



**ANNEXURE - F
GRANTS & DONATION**

	Particulars	Exhibit No.	Amount (in Rs.)	Total Amount
	GRANT			
	Education			21,986,550
	NEG FIRE			9,982,177
	Room to Read	2	849,997	
	Mahavir Trust	4	925,497	
	Arun Doshi kaka	5	457,000	
	UNICEF	26	126,300	
	Grant Refund to UNICEF	32	6,271,002	
	Grant Refund to SDTT	32	(48,875)	
	VITOL	30	(68,000)	
		17	1,469,256	
	Natural Resource Management / Watershed			10,076,373
	IDRF SANITATION	6	1,018,400	
	IDRF SANITATION P-2	7	1,920,508	
	IDRF - DCBA	9	1,272,072	
	SRSSM - 2	11	775,000	
	Arghyam Trust - 3	24	1,938,873	
	Arghyam Trust - C.G	25	1,371,344	
	NEG FIRE Community Watch	18	531,200	
	SRSSM - 3	26	625,000	
	Sahajeevan	24	44,050	
	Shah nemchand	21	300,000	
	Rasikbhai Thakkar	28	279,926	
	Relief to Poor People (Women Empowerment) (C)			1,928,000
	Oxfam - Gender - P.2	13	200,000	
	Oxfam - Gender - P.3	14	580,000	
	Oxfam - India - Livelihood P-1	15	400,000	
	Oxfam - India - Livelihood P-2	16	448,000	
	CASA	20	300,000	
	DONATION			170,501
	Samerth General Fund	35	170,501	
	TOTAL		22,157,051	22,157,051

NET OF GRANTS & DONATIONS		
OPENING BALANCE OF UNUTILIZED GRANTS		2,991,457
PLUS : GRANTS RECEIVED (Annexure - F)		21,986,550
LESS : UN UTILIZED GRANTS (Annexure- F1)		5,866,374
ADD : DONATION (Annexure - F)		170,501
GRANTS AND DONATIONS OF THE YEAR 2012-13		19,282,134



ANNEXURE - F1
UN UTILIZED GRANT BREAK UP

	Project Name	Exhibit No.	Opening Balance as on 01.04.2012	Addition	Deduction	Unutilized Grant as on 31.03.2013
Education (A)			789,374	10,677,755	10,748,331	718,798
	CIAI	1	457,710	11,765	205,300	264,175
	NEG Fire - ECCD	2	244,090	860,811	1,078,026	26,875
	Room to Read P-2	3	(9,914)	115,181	105,267	0
	Room to Read P-3	4	0	821,394	817,543	3,851
	Mahavir Trust-FC	5	37,392	457,000	264,230	230,162
	NEG Fire - Community Watch	18	0	539,916	357,526	182,390
	Arun Doshi Kaka (NFC)	26	0	126,300	126,300	0
	Sir Dorabji Tata Trust	30	53,042	5,130	64,380	(6,208)
	UNICEF	32	7,054	6,271,002	6,270,503	7,553
	Vitol	17	0	1,469,256	1,459,256	10,000
Natural Resource Management / Watershed (B)			1,651,340	8,562,125	5,264,922	4,840,473
	IDRF SANITATION P-1	6	108,070	1,018,400	1,126,470	0
	IDRF SANITATION P-2	7	0	1,920,508	1,791,984	128,524
	IDRF	8	222,550	0	222,550	0
	IDRF - DCBA	9	0	1,272,072	169,592	1,102,480
	SRSSM P-1	10	205,788	0	205,788	0
	SRSSM P-2	11	0	775,000	222,500	552,500
	Water Charity	12	63,712	0	63,712	0
	Arghyam Trust P-2	23	1,058,020	13,971	1,071,991	0
	Arghyam Trust P-3	24	0	1,960,254	1,130,368	829,886
	Arghyam Trust C.G.	25	0	1,371,344	134,100	1,237,244
	SRSSM - 3 (NFC)	31	0	625,000	0	625,000
	Shah Nemchand	21	0	300,000	0	300,000
	Rasikbhai Thakkar	28	0	279,926	215,087	64,839
	Sahjeevan	29	(6,800)	44,050	37,250	0
Relief to Poor People (Women Empowerment) (C)			550,743	1,928,528	2,172,168	307,103
	Oxfam - Gender - P.2	13	(40,067)	200,000	159,933	0
	Oxfam - Gender - P.3	14	0	580,000	348,431	231,569
	Oxfam - India - Livelihood	15	268,930	400,000	610,930	58,000
	Oxfam - India - Livelihood P-2	16	0	448,000	521,312	(73,312)
	Global Fund For Women	19	321,880	0	321,880	0
	CASA	20	0	300,528	209,682	90,846
TOTAL (A+B+C)			2,991,457	21,168,408	18,185,421	5,866,374

Year Wise Break up of Utilization of Carried over Fund	Amount
2013-2014	5,866,374



ANNEXURE - G
INTEREST INCOME

Particulars	Exhibit No	Amt. (Rs.)
Interest on Fixed Deposit	2,18,22,23,24,35	240,793
Interest on Savings Bank Account	2,3,4,18,20,22,24, 30,33,35	64,374
TOTAL		305,167

ANNEXURE - H
OTHER INCOME

Particulars	Exhibit No	Amt. (Rs.)
Guest House Income	35	81,490
School Fees Contribution	27	129,050
Community Contribution	35	119,465
TOTAL		330,005



ANNEXURE - I						
EXPENDITURE ON OBJECTS OF THE TRUST						
	Particulars	Exhibit No.	Programme Admin Cost	Programme Cost	Programme Staff Cost	TOTAL AMOUNT
Educational			216,360	4,885,836	5,299,491	10,401,687
	CIAI	1	12,053	127,247	60,000	199,300
	NEG FIRE -ECCD	2	600	354,900	722,526	1,078,026
	Room to Read - 2	3	18,995	19,272	54,000	92,267
	Room to Read - 3	4	48,274	507,728	254,700	810,702
	Mahavir Trust	5	6,848	203,882	53,500	264,230
	NEG-FIRE - Community Watch	18	105	192,764	164,657	357,526
	P.A. Doshi (Girls Hostel)	26	12,244	87,266	26,790	126,300
	NEG-SG	27	0	86,650	32,400	119,050
	SDTT	30	280	(3,900)	0	(3,620)
	UNICEF	32	77,435	2,899,573	3,046,642	6,023,650
	VITOL	17	39,526	410,454	884,276	1,334,256
Natural Resource Management / Watershed			242,158	4,544,557	1,419,273	6,205,988
	IDRF Sanitation	6	17,963	1,031,812	75,291	1,125,066
	IDRF SANITATION	7	13,567	1,650,543	127,874	1,791,984
	IDRF	8	35,034	67,430	108,086	210,550
	IDRF - DCBA	9	21,311	49,353	98,928	169,592
	SRSSM - Dug Well	10	58,527	147,261	-	205,788
	Water Charity	12	-	63,712	-	63,712
	Arghyam Trust	23	17,539	605,783	378,669	1,001,991
	Arghyam P3	24	50,646	507,897	477,825	1,036,368
	Arghyam Trust - C.G.	25	4,000	-	122,100	126,100
	SRSSM - Madhuva Vandh	31	17,321	205,179	-	222,500
	Sahjeevan	29	6,250	500	30,500	37,250
	Rasikbhai Thakkar	28	-	215,087	-	215,087
Relief to Poor People (Women Empowerment)			181,132	1,205,814	633,222	2,020,168
	Oxfam - Gender - P.2	13	15,550	55,600	55,783	126,933
	Oxfam - Gender - P.3	14	26,927	56,937	165,567	249,431
	Oxfam - India - Livelihood	15	9,000	551,930	42,000	602,930
	Oxfam - India - Livelihood	16	25,194	379,118	117,000	521,312
	Global Fund for Women	19	93,512	119,176	97,192	309,880
	CASA	20	10,949	43,053	155,680	209,682
TOTAL			639,650	10,636,207	7,351,986	18,627,843



ANNEXURE - J
ESTABLISHMENT EXPENSES

Particulars	Exhibit No.	Amt. (Rs.)
Office Expenses	33,35	14,976
Material Expense	33	8,827
Salary	33,35	53,560
Bank Charges	22,33,35	4,740
Interest on TDS	22	65
Post/Courier	33,35	1,346
Provident Fund	35	84,679
Stationery/Printing	33	680
Consultancy Charges	22	10,765
Office Travel	22,33,35	105,291
Miscellaneous expenses	33	400
TOTAL		285,329



ANNEXURE - K
REMUNERATION TO TRUSTEES AS PROGRAMME COORDINATOR

Particulars	Exhibit No	Amount in (Rs.)
<u>Ms. Gazala Paul</u>		
Oxfam Gender - P.2	13	33,000
Oxfam Gender - P.3	14	99,000
Arghyam Trust P-2	23	50,000
Arghyam Trust P-3	24	84,000
Arghyam Trust P-1 C.G.	25	8,000
UNICEF	32	180,000
TOTAL		454,000



ANNEXURE - L
AUDIT FEES

Particulars	Exhibit No	2012-13	2011-12
Statutory Audit Fees	1,3,15,19,23, 27,32	98,978	27,575
TOTAL		98,978	27,575

ANNEXURE - M
CHARITY COMMISSIONER

Particulars	Exhibit No	2012-13	2011-12
Charity Commissioner Contribution	6,22	51,404	50,000
2006-2007 Rs.1404/-			
2004-2005 Rs.50,000/-			
TOTAL		51,404	50,000

ANNEXURE - N
PROFIT/LOSS ON SALE OF ASSETS

Particulars	SALE PRICE (Rs.)	W.D.V.AS ON 31/03/2012 (Rs.)	GAIN/(LOSS) (Rs.)
MARUTI OMNI	51000	95,502	(44,502)
TOTAL	51,000	95,502	(44,502)



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.

(6) Employees Benefit :

- Provident Fund - The trust has made contribution to Provident Fund as per statutory rules / requirements.
- Gratuity - Liability is determined based on the contribution required as per statutory rules / requirements.



(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. Figures have been rounded off to the nearest rupee.
4. No income tax liability is attracted for the year, hence no income tax provision has been made in the accounts.
5. The Trust has during the year received revenue grants of **Rs. 21,986,550 /-**.
And Donation of **Rs. 1,70,501/-**
6. The Trust is registered on 30th September 1992 with the charity Commissioner, (Gujarat) Ahmedabad vide registration no E/ 9150/ Ahmedabad.
7. 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.
8. The Trust has been granted registration under Foreign Contribution and Regulation Act, 1976, vide registration no. 041910243 dated 5th December 2000
9. The Trust is not engaged in any industrial, commercial or business activities.
10. During the year, the following assets were purchased.

Sr. No.	Assets detail	Amount (Rs.)
1.	Laptop	70,000/-
2	Bajaj Discover – Motor Cycle	55,000/-
3.	GPS	10,000/-
	Total	1,35,000/-



11. Samerth, Trustee, Ms. Gazala Paul is working as Full Time Programme Director on day to day basis

SIGNATURES TO ANNEXURE A TO M

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED

FOR, SAMERTH CHARITABLE TRUST

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



(MANAGING TRUSTEE)

PLACE : AHMEDABAD

DATE 26 JUL 2013



(HRD DALAL)

PROPRIETOR

MEMBERSHIP NO -31368

PLACE : AHMEDABAD

DATE : 26 JUL 2013