

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 2014, 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, 2014 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.

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 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

Date : 19 JUL 2014

Place : Ahmedabad



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 2014

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

| SR. NO. | PARTICULARS | AMOUNT | AMOUNT |
|---------|--|--------|------------------|
| I | Gross Annual Income | | 22,088,209 |
| II | Details of income not chargeable to contribution under section 58 Rule - 32 | | |
| III | Donation received during the year from any source | | |
| IV | Grant by Government and local authorities | | |
| V | Interest on sinking or Depreciation Fund | | |
| VI | Amount spent for the purpose of Education Amount Spent for the purpose of Medical Relief Deduction out of Income from Lands used for Agricultural Purposes : | | 20,908,269 |
| | 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. | | |
| VII | Cost of collection of income or receipts from securities stocks, etc., at 1 percent of such Income | | |
| VIII | 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 | | 1,179,940 |

For, SAMERTH CHARITABLE TRUST



Gazala Paul

Ms. GAZALA PAUL
MANAGING TRUSTEE

DATE : 19/07/2014
PLACE : Ahmedabad

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



HRD Dalal
HRD DALAL
Proprietor
Membership No. 31368

DATE : 19/07/2014
PLACE : Ahmedabad

SAMERTH CHARITABLE TRUST
Trust Registration No.: E-9150/AHMEDABAD

BALANCE SHEET AS ON 31st march 2014

| | (In Rupees) | |
|---------------------------------------|-------------|-------------------|
| PARTICULARS | ANNEXURE | 31.03.2014 |
| <u>FUNDS & LIABILITIES</u> | | |
| TRUST FUNDS | | |
| GENERAL FUND | A | 2,272,543 |
| UNUTILIZED GRANT | C | 1,874,127 |
| | F1 | 5,866,374 |
| TOTAL | | 13,213,033 |
| <u>ASSETS & PROPERTIES</u> | | |
| INCOME & EXPENDITURE ACCOUNT | D | 0 |
| NET BLOCK OF FIXED ASSETS | B | 2,216,192 |
| CURRENT ASSETS | E | 13,395,315 |
| TOTAL | | 15,611,507 |

NOTES FORMING PART OF ACCOUNTS

0

AS PER OUR REPORT OF EVEN DATE ATTACHED

For, SAMERTH CHARITABLE TRUST



Ms. GAZALA PAUL
MANAGING TRUSTEE

DATE : 19/07/2014
PLACE : Ahmedabad

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



HRD DALAL
Proprietor
Membership No. 31368

DATE : 19/07/2014
PLACE : Ahmedabad

SAMERTH CHARITABLE TRUST
Trust Registration No.: E-9150/AHMEDABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st March 2014

| PARTICULARS | ANNEXURE | 31.03.2014 | 31.03.2013 |
|-------------------------------------|----------|-------------------|-------------------|
| (In Rupees) | | | |
| INCOME | | | |
| GRANTS & DONATIONS | F | 20,908,269 | 19,282,134 |
| INTEREST INCOME | G | 906,849 | 305,167 |
| OTHER INCOME | H | 273,091 | 330,005 |
| TRANSFER FROM TRUST FUNDS | A | 3,199,990 | 396,549 |
| TOTAL | | 25,288,199 | 20,313,855 |
| EXPENDITURE | | | |
| EXPENDITURE ON OBJECTS OF THE TRUST | I | 19,044,733 | 18,627,843 |
| ESTABLISHMENT EXPENSES | J | 604,625 | 285,329 |
| REMUNERATION TO TRUSTEES | K | 564,000 | 454,000 |
| AUDIT FEES | L | 185,168 | 98,978 |
| CHARITY COMMISSIONER CONTRIBUTION | M | 50,000 | 51,404 |
| DEPRECIATION | B | 521,129 | 436,047 |
| LOSS ON SALE OF ASSETS | N | 122,634 | 44,502 |
| TRANSFER TO GENERAL FUNDS | C | 1,113,196 | 309,871 |
| EXCESS OF INCOME OVER EXPENDITURE | D | 3,082,714 | 5,881 |
| TOTAL | | 25,288,199 | 20,313,855 |

NOTES FORMING PART OF ACCOUNTS

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AS PER OUR REPORT OF EVEN DATE ATTACHED

For, SAMERTH CHARITABLE TRUST

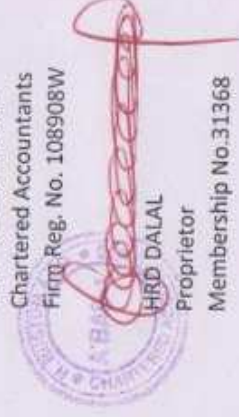
For, H. Rustom & Co.

Chartered Accountants
Firm Reg. No. 108908W



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Ms. GAZALA PAUL
MANAGING TRUSTEE



DATE : 19/07/2014
PLACE : Ahmedabad

DATE : 19/07/2014
PLACE : Ahmedabad

ANNEXURE - A
TRUST FUND

| PARTICULARS | 01.04.13 | ADDITIONS | DEDUCTIONS | 31.03.2014 |
|---------------------|------------------|----------------|------------------|--------------------|
| ASSETS FUND - FC | 662,885 | 276,430 | 222,197 | 717,118 |
| ASSETS FUND - NFC | 2,280,238 | 247,449 | 1,028,613 | 1,499,074 |
| TRUST FUND - NFC | 2,529,410 | - | 2,473,059 | 56,351 |
| TOTAL | 5,472,533 | 523,879 | 3,723,869 | 2,272,543 |
| NET INCREASE | | | | (3,199,990) |

For detail of deduction see Annexure O note no.13 & 14



ANNEXURE - C
GENERAL FUND

| Sr.No | Particular | Exhibit No. | 1.4.2013 (Rs.) | Addition (Rs.) | Deduction (Rs.) | 31.03.2014 (Rs.) |
|---------------------|-----------------------|-------------|------------------|------------------|-----------------|------------------|
| A | NFC FUNDS | | | | | |
| | SAMERTH GENERAL FUND | 39 | 1,718,619 | 763,277.00 | 530,619.00 | 1,951,277 |
| | SUB TOTAL (A) | | 1,718,619 | 763,277 | 530,619 | 1,951,277 |
| B | FC FUNDS | | | | | |
| | SAMERTH GENERAL FUND | 24 | 155,508 | 962,965.00 | 82,427.00 | 1,036,046 |
| | SUB TOTAL (B) | | 155,508 | 962,965 | 82,427 | 1,036,046 |
| C | TOTAL (A+ B) | | 1,874,127 | 1,726,242 | 613,046 | 2,987,323 |
| NET INCREASE | | | | | | 1,113,196 |



| ANNEXURE - D | | | |
|---|-------------|--------------------|--|
| <u>INCOME & EXPENDITURE ACCOUNT</u> | | | |
| Particulars | 31.03.2014 | 31.03.2013 | |
| OPENING BALANCE | (3,082,714) | (3,088,595) | |
| Add : SURPLUS / (DEFICIT) AS PER | | | |
| INCOME & EXPENDITURE ACCOUNT | 3,082,714 | 5,881 | |
| TOTAL | 0 | (3,082,714) | |



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

| Particulars | 31.03.2014 (Rs.) | 31.03.2013 (Rs.) |
|------------------------|---------------------|---------------------|
| CASH ON HAND | 36,170 | 39,832 |
| BANK BALANCES | 361,119 | 807,649 |
| SHORT TERM INVESTMENT | 12,882,311 | 6,809,913 |
| TDS RECEIVABLE | 113,715 | 91,848 |
| TELEPHONE/RENT DEPOSIT | 2,000 | 25,000 |
| TOTAL | 13,395,315 | 7,774,242 |

* Break up as per Annexure E-1



ANNEXURE - E-1
CURRENT ASSETS, LOANS & ADVANCES

| Project Name | Exhibit No. | Cash | Bank | Short Term Investment | TDS Receivable | Deposit | 31.03.2014 |
|--------------------------------------|-------------|--------|---------|-----------------------|----------------|---------|------------|
| FC | | 17766 | 70662 | 5010812 | 75593 | 0 | 5,174,833 |
| Arunkant Maganlal Doshi ECD Hostel | 1 | 0 | 0 | 135,000 | 0 | 0 | 135,000 |
| Arunkant Maganlal Doshi Boys Hostel | 2 | 0 | 993 | 18,000 | 0 | 0 | 18,993 |
| Arunkant Maganlal Doshi Girls Hostel | 3 | 535 | 2,058 | 134,000 | 0 | 0 | 136,593 |
| CASA | 4 | 279 | 49,622 | 200,000 | 0 | 0 | 249,901 |
| GIAI | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| Give Foundation | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| GFW | 7 | 650 | 684 | 289,000 | 0 | 0 | 0 |
| IDRF-DCBA | 8 | 2673 | 866 | 809,000 | 0 | 0 | 290,334 |
| IDRF-Sanitation | 9 | 1,342 | 679 | 760,000 | 0 | 0 | 812,539 |
| IGSSS | 10 | 1,480 | 299 | 67,000 | 0 | 0 | 762,021 |
| Mahavir Trust London | 11 | 0 | 0 | 300,000 | 0 | 0 | 68,779 |
| Mahavir Trust Girls Hostel | 12 | 0 | 0 | 0 | 0 | 0 | 300,000 |
| NEG-FIRE (C.W.) | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| NEG-FIRE (ECCD) | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oxfam Gender P-3 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| Oxfam Livelihood P-1 | 16 | 0 | 420 | 66,000 | 0 | 0 | 66,420 |
| Oxfam Livelihood P-2 | 17 | 0 | 0 | 58,000 | 0 | 0 | 58,000 |
| Oxfam Livelihood P-3 | 18 | 0 | 643 | 128,000 | 0 | 0 | 128,643 |
| Room to Read | 19 | 0 | 22 | 0 | 0 | 0 | 22 |
| Shah Nemchandbhai | 20 | 0 | 795 | 0 | 0 | 0 | 795 |
| SRSSM | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| VITOL P-1 | 22 | 1,127 | 1,152 | 173,000 | 0 | 0 | 175,279 |
| VITOL P-2 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| Samerth General fund | 24 | 8,835 | 715 | 913,000 | 0 | 0 | 922,550 |
| NFC | | 845 | 11,714 | 960812 | 75,593 | 0 | 1,048,964 |
| Arghyam Trust CG | 25 | 18,404 | 290,457 | 7,871,499 | 38,122 | 2,000 | 8,220,482 |
| Arghyam Trust Kutch P-3 | 26 | 102 | 17,003 | 1,529,484 | 0 | 0 | 1,546,589 |
| Arun Kaka (ECD) | 27 | 4,162 | 15,000 | 490593 | 14,902 | 0 | 524,657 |
| Give India | 28 | 0 | 0 | 300,000 | 0 | 0 | 300,000 |
| Mrs. Saroj Chaudhary | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| NEG-FIRE SG | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Priyamvada Arunkant Doshi | 31 | 0 | 20000 | 0 | 0 | 0 | 0 |
| Rasik Thakkar | 32 | 0 | 29,769 | 0 | 0 | 0 | 20,000 |
| SDTT | 33 | 0 | 0 | 0 | 0 | 0 | 29,769 |
| SRSSM | 34 | 0 | 0 | 0 | 0 | 0 | 0 |
| SRSSM (Boys Hostel) | 35 | 75 | 673 | 58,000 | 0 | 0 | 58,748 |
| UNICEF | 36 | 200 | 11,977 | 0 | 0 | 0 | 12,177 |
| JTT | 37 | 377 | 4,922 | 0 | 0 | 0 | 5,299 |
| Samerth Talim Kendra | 38 | 12939 | 97,132 | 3,637,482 | 981 | 0 | 3,748,534 |
| Samerth General Fund | 39 | 223 | 1,408 | 0 | 0 | 0 | 1,631 |
| TOTAL | | 36,170 | 361,119 | 12,882,311 | 113,715 | 2,000 | 13,395,315 |

| Fix Deposit Breakup | Amount |
|---------------------|------------|
| Programme Fund FD | 10,065,559 |
| General Fund FD | 2,816,752 |
| Total | 12,882,311 |



**ANNEXURE -F
GRANTS & DONATION**

| Particulars | Exhibit No. | Amount (In Rs.) | Total Amount |
|---|-------------|-----------------|--------------|
| GRANT | | | 25,121,433 |
| Education | | | 10,344,870 |
| Arunkant Maganlal Doshi (Boys Hostel in Gagodar) | 2 | 25,000 | |
| Arunkant Maganlal Doshi (Girls Hostel in Gagodar) | 3 | 316,000 | |
| CIAI (Educational interventions among children of migrant workers in Gujarat) | 5 | - | |
| Give Foundation (Day Care centre, Balmitra centre & Support Class Centre) | 6 | 8,402 | |
| Mahavir Trust (Construction of Dug well and Natural Well) | 12 | 21,000 | |
| NEG FIRE CW (: Ensuring preschool education of children affected by communal riots in Ahmedabad (Gujarat) | 13 | 77,191 | |
| NEG FIRE ECCD (Ensuring preschool education of children affected by communal riots in Ahmedabad (Gujarat) | 14 | 0 | |
| Room to Read (Girls Education Programme) | 19 | 990,286 | |
| Shah Nemchand | 20 | 0 | |
| VITOL P-1 (Mainstreaming Baiga Children into folds of education; accessing the RTI Act to increase school and government accountability in Bodla blocks of Kabirdham districts of Chhastigarh) | 22 | 0 | |
| VITOL P-2 (Mainstreaming Baiga Children into folds of education; accessing the RTI Act to increase school and government accountability in Bodla blocks of Kabirdham districts of Chhastigarh) | 23 | 2,596,751 | |
| Give India (Day Care centre, Balmitra centre & Support Class Centre) | 28 | 61,240 | |
| NEG-SG | 30 | 0 | |
| SRSSM (Boys Hostel in Gagodar) | 35 | 225,000 | |
| JTT (Mainstreaming of Baiga Tribes into School Education in Bilaspur District of Chhastigarh) | 37 | 6,024,000 | |
| Natural Resource Management / Watershed | | | 10,591,933 |
| Arunkaka (Construction of Dug well and Natural Well (FC) | 1 | 135,000 | |
| IDRF - DCBA (Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Rapar block of Kutch district, Gujarat.) | 8 | 1,250,404 | |
| IDRF - Sanitation (Sanitation project in Nakhtrana Project) | 9 | 3,349,608 | |
| Mahavir trust London (Construction of Dug well and Natural Well) | 11 | 300,000 | |
| SRSSM (Construction of Dug well and Natural Well (FC) | 21 | 48,878 | |
| Arghyam Trust CG ("Preparing communities (with focus on Baiga) to address of water security and sanitation issues in Bilaspur(Marwahi, Kota & Gourella), Lormi of Mungeli District and Bodla Block of Kabirdham Districts of Chhastigarh.) | 25 | 2,760,978 | |
| Arghyam Trust Kutch (Leveraging NREGA Effectively for meeting drinking water needs of the poor and unreached in Rapar block of Kutch district, Gujarat.) | 26 | 1,797,065 | |



| | | | |
|---|----|-------------------|-------------------|
| Arunkant Maganlal Doshi (Construction of Dug well and Natural Well) NFC | 27 | 300,000 | |
| Mrs. Saroj Chaudhary (Construction of ECCD) | 29 | 225,000 | |
| Rasik Thakkar (Construction of ECCD) | 32 | 0 | |
| SRSSM NFC (Construction of Dug well and Natural Well (NFC) | 34 | 425,000 | |
| Women Empowerment | | | 4,184,630 |
| CASA (DEVELOPMENT INITIATIVE IN CHHATTISGARH) | 4 | 1,314,000 | |
| Global Fund For Women (Peace and Coexistence work with the decided communities in Gujarat (India) with focus on young girls) | 7 | 976,748 | |
| IGSSS (Sustainable Option for Uplifting Livelihood in 7 Villages of Sarguja District of Chhattisgarh) | 10 | 937,025 | |
| Oxfam - Gender - P.3 (Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh) | 15 | 0 | |
| Oxfam - India - Livelihood P-1 (Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh) | 16 | 0 | |
| Oxfam - India - Livelihood P-2 (Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh) | 17 | 456,857 | |
| Oxfam - India - Livelihood P-3 (Ensuring entitlements for a Gender Just Society of Baiga tribe in Kota, Gorella, Lormi and Marwahi blocks of Bilaspur district of Chhattisgarh) | 18 | 500,000 | |
| DONATION | | | 272,104 |
| Samerth General Fund | 39 | 272,104 | |
| TOTAL | | 25,393,537 | 25,393,537 |

| NET OF GRANTS & DONATIONS | |
|--|-------------------|
| OPENING BALANCE OF UNUTILIZED GRANTS | 5,866,373 |
| PLUS : GRANTS RECEIVED (Annexure - F) | 25,121,433 |
| LESS : UN UTILIZED GRANTS (Annexure- F1) | 10,351,641 |
| ADD : DONATION (Annexure - F) | 272,104 |
| GRANTS AND DONATIONS RECEIVED DURING THE YEAR | 20,908,269 |



ANNEXURE - F1
UN UTILIZED GRANT BREAK UP

| Project Name | Exhibit No. | Opening Balance | Received | Expenses | Unutilized Grant as on 31.03.2014 |
|--|-------------|------------------|-------------------|-------------------|-----------------------------------|
| Education | | 1,018,797 | 10,707,969 | 6,881,826 | 4,844,941 |
| Arunkant Maganlal Doshi (Boys Hostel) | 2 | 0 | 25,000 | 6,007 | 18,993 |
| Arunkant Maganlal Doshi (Girls Hostel) | 3 | 0 | 316,000 | 179,407 | 136,593 |
| CAI | 5 | 264,175 | 0 | 264,175 | 0 |
| Give Foundation | 6 | 0 | 8,402 | 8,402 | 0 |
| Mahavir Trust | 12 | 230,162 | 21,000 | 251,162 | 0 |
| NEG FIRE CW | 13 | 182,390 | 251,791 | 434,181 | 0 |
| NEG FIRE ECCD | 14 | 26,875 | 175 | 27,050 | 0 |
| Room to Read | 19 | 3,851 | 995,407 | 998,464 | 795 |
| Shah Nemchand | 20 | 300,000 | 0 | 300,000 | 0 |
| VITOL P-1 | 22 | 10,000 | 0 | 10,000 | 0 |
| VITOL P-2 | 23 | 0 | 2,596,751 | 1,674,201 | 922,550 |
| Give India | 28 | 0 | 61,240 | 61,240 | 0 |
| NEG-SG | 30 | 0 | 20,040 | 20,040 | 0 |
| SDTT | 33 | (6,209) | 6,409 | 200 | 0 |
| SRSSM (Boys Hostel) | 35 | 0 | 225,000 | 212,823 | 12,177 |
| UNICEF | 36 | 7,553 | 2,243 | 4,497 | 5,299 |
| JIT | 37 | 0 | 6,178,511 | 2,429,977 | 3,748,534 |
| Natural Resource Management / Watershed | | 4,540,473 | 10,734,119 | 10,629,990 | 4,644,602 |
| Arunkant Maganlal Doshi ECD | 1 | 0 | 135,000 | 0 | 135,000 |
| IDRF - DCBA | 8 | 1,102,480 | 1,250,404 | 1,540,345 | 812,539 |
| IDRF - Sanitation | 9 | 128,524 | 3,349,608 | 2,716,111 | 762,021 |
| Mahavir trust London | 11 | 0 | 300,000 | 0 | 300,000 |
| SRSSM FC | 21 | 552,500 | 48,878 | 426,099 | 175,279 |
| Arghyam Trust CG | 25 | 1,237,244 | 2,804,241 | 2,494,896 | 1,546,589 |
| Arghyam Trust Kutch | 26 | 829,886 | 1,895,988 | 2,201,217 | 524,657 |
| Arunkant Maganlal Doshi (ECCD) NFC | 27 | 0 | 300,000 | 0 | 300,000 |
| Mrs. Saroj Chaudhary | 29 | 0 | 225,000 | 225,000 | 0 |
| Rasik Thakkar | 32 | 64,839 | 0 | 35,070 | 29,769 |
| SRSSM NFC | 34 | 625,000 | 425,000 | 991,252 | 58,748 |
| Women Empowerment | | 307,103 | 4,199,838 | 3,644,842 | 862,099 |
| CASA | 4 | 90,846 | 1,327,413 | 1,168,358 | 249,901 |
| Global Fund For Women | 7 | 0 | 976,748 | 686,414 | 290,334 |
| IGSSS | 10 | 0 | 937,520 | 868,741 | 68,779 |
| Oxfam - Gender - P.3 | 15 | 231,569 | 479 | 165,628 | 66,420 |
| Oxfam - India - Livelihood P-1 | 16 | 58,000 | 0 | 0 | 58,000 |
| Oxfam - India - Livelihood P-2 | 17 | (73,312) | 457,678 | 255,723 | 128,643 |
| Oxfam - India - Livelihood P-3 | 18 | 0 | 500,000 | 499,978 | 22 |
| TOTAL | | 5,866,373 | 25,641,926 | 21,156,657 | 10,351,641 |



ANNEXURE - G
INTEREST INCOME

| Particulars | Exhibit No | Amt. (Rs.) 31.03.2014 | Amt. (Rs.) 31.03.2013 |
|---|------------|--------------------------|--------------------------|
| Interest on Fixed Deposit | | 827,952 | 240,793 |
| CASA - | 4 | 3,213 | |
| Samerth General-FCRA | 24 | 368,453 | |
| Arghyam CG | 25 | 42,688 | |
| Arghyam kutch | 26 | 98,348 | |
| Jamsetji Tata Trust | 37 | 147,756 | |
| Samerth General-Non FCRA | 39 | 167,494 | |
| Interest on Savings Bank Account | | 78,897 | 64,374 |
| CASA | 4 | 10,200 | |
| IGSSS | 10 | 495 | |
| NEG-FIRE CW | 13 | 4,391 | |
| NEG-FIRE ECCD | 14 | 175 | |
| Oxfam Gender P-3 | 15 | 479 | |
| Oxfam Livelihood P-2 | 17 | 821 | |
| Room to Read | 19 | 5,121 | |
| Samerth General-FCRA | 24 | 30,337 | |
| Arghyam CG | 25 | 575 | |
| Arghyam Kutch | 26 | 575 | |
| SDTT | 33 | 161 | |
| UNICEF | 36 | 2,243 | |
| Jamsetji Tata Trust | 37 | 6,755 | |
| Samerth Talim Kendra | 38 | 3,649 | |
| Samerth General-Non FCRA | 39 | 12,920 | |
| TOTAL | | 906,849 | 305,167 |

ANNEXURE - H
OTHER INCOME

| Particulars | Exhibit No | Amt. (Rs.) 31.03.2014 | Amt. (Rs.) 31.03.2013 |
|--------------------------|------------|--------------------------|--------------------------|
| Misc. Income | 39 | 6,178 | 0 |
| School Fees Contribution | 39 | 195,655 | 129,050 |
| Training Centre Cost | 39 | 24,265 | 81,490 |
| Other Income | 33,39 | 25,193 | 0 |
| Community Contribution | | 21,800 | 119,465 |
| TOTAL | | 273,091 | 330,005 |



ANNEXURE - I

EXPENDITURE ON OBJECTS OF THE TRUST

| Particulars | Exhibit No. | Programme Admin Cost | Programme Cost | Programme Staff Cost | Amt. (Rs.) |
|--|-------------|----------------------|------------------|----------------------|-------------------|
| Educational | | 457,542 | 1,584,051 | 3,513,618 | 5,555,211 |
| Arunkant Maganlal Doshi (Boys Hostel) | 2 | 675 | 5,332 | 0 | 6,007 |
| Arunkant Maganlal Doshi (Girls Hostel) | 3 | 13,078 | 110,273 | 30,000 | 153,351 |
| Give Foundation | 6 | 947 | 4,875 | 2,580 | 8,402 |
| Mahavir Trust | 12 | 6,116 | 182,046 | 42,000 | 230,162 |
| NEG FIRE CW | 13 | 100 | 215,872 | 48,000 | 263,972 |
| NEG FIRE ECCD | 14 | 0 | 27,050 | - | 27,050 |
| Room to Read | 19 | 83,050 | 444,511 | 454,449 | 982,010 |
| VITOL P-2 | 23 | 27,458 | 270,334 | 1,140,069 | 1,437,861 |
| Give India | 28 | 4,875 | 34,745 | 21,620 | 61,240 |
| NEG-SG | 30 | 40 | 0 | - | 40 |
| SDTT | 33 | 200 | 0 | - | 200 |
| SRSSM (Boys Hostel) | 35 | 9,518 | 174,205 | 29,100 | 212,823 |
| UNICEF | 36 | 4,497 | 0 | - | 4,497 |
| JTT | 37 | 306,988 | 114,808 | 1,745,800 | 2,167,596 |
| Natural Resource Management / Watershed | | 449,216 | 6,415,725 | 3,238,890 | 10,103,831 |
| IDRF - DCBA | 8 | 34,455 | 1,046,983 | 458,907 | 1,540,345 |
| IDRF - Sanitation | 9 | 27,982 | 2,507,012 | 181,117 | 2,716,111 |
| SRSSM FC | 21 | 58,827 | 367,272 | - | 426,099 |
| Arghyam Trust CG | 25 | 226,410 | 546,991 | 1,516,081 | 2,289,482 |
| Arghyam Trust Kutch | 26 | 66,245 | 809,308 | 1,082,785 | 1,958,338 |
| Mrs. Saroj Chaudhary | 29 | 21,824 | 160,310 | - | 182,134 |
| Rasik Thakkar | 32 | 70 | - | - | 70 |
| SRSSM NFC | 34 | 13,403 | 977,849 | - | 991,252 |
| Women Empowerment | | 413,495 | 1,875,086 | 1,097,111 | 3,385,692 |
| CASA | 4 | 257,461 | 821,477 | 0 | 1,078,938 |
| Global Fund For Women | 7 | 63,012 | 105,047 | 421,825 | 589,884 |
| IGSSS | 10 | 37,059 | 427,753 | 358,985 | 823,797 |
| Oxfam - Gender - P-3 | 15 | 9,227 | 51,875 | 64,526 | 125,628 |
| Oxfam - India - Livelihood P-2 | 17 | 9,751 | 201,972 | 39,000 | 250,723 |
| Oxfam - India - Livelihood P-3 | 18 | 36,985 | 245,162 | 212,775 | 494,922 |
| Samerth General | 39 | 0 | 21,800 | 0 | 21,800 |
| TOTAL | | 1,320,252 | 9,874,862 | 7,849,619 | 19,044,733 |



ANNEXURE - J
ESTABLISHMENT EXPENSES

| Particulars | Exhibit No | Amt. (Rs.) | |
|----------------------|------------|----------------|----------------|
| | | 2013-14 | 2012-13 |
| Office Expenses | 24,38,39 | 42,179 | 14,976 |
| Salary | 38,39 | 114,830 | 53560 |
| Rent | 38,39 | 120,825 | 0 |
| Bank Charges | 24,38,39 | 6,241 | 4740 |
| Electricity | 38,39 | 4,022 | 0 |
| Post/Courier | 24,38,39 | 5,420 | 1346 |
| Provident Fund | 39 | 61,681 | 84679 |
| Stationery/Printing | 38,39 | 5,526 | 680 |
| Consultancy Charges | 24 | 0 | 10765 |
| Travel | 24,38,39 | 87,069 | 105291 |
| Insurance | 24,38 | 6,980 | 0 |
| Food /Accomodation | 24 | 27,425 | 0 |
| Repair & Maintenance | 24,39 | 13,052 | 0 |
| Interest on TDS | 24,39 | 1,219 | 65 |
| Training Charges | 39 | 3,700 | 0 |
| Material | 24 | 12,324 | 8827 |
| Medical Treatment | 39 | 1,081 | 400 |
| Training Centre Cosy | 39 | 91,052 | 0 |
| TOTAL | | 604,626 | 285,329 |



ANNEXURE - K
PAYMENT TO TRUSTEES AS PROGRAMME COORDINATOR

| Particulars | Exhibit No | Amt. (Rs.) |
|------------------------|------------|----------------|
| <u>Ms. Gazala Paul</u> | | |
| Global Fund for Women | 7 | 40,000 |
| IGSSS | 10 | 40,000 |
| Oxfam Gender P-3 | 15 | 33,000 |
| VITOL | 23 | 108,000 |
| Arghyam Trust CG | 25 | 96,800 |
| Arghyam Trust P-3 | 26 | 152,400 |
| JIT | 37 | 93,800 |
| TOTAL | | 564,000 |



ANNEXURE - L
AUDIT FEES

| Particulars | Exhibit No | Amt. (Rs.) | Amt. (Rs.) |
|--------------------------------|---------------|----------------|---------------|
| STATUTORY AUDIT FEES | 3,4,7,10,15,1 | | |
| H.Rustom & Co. | 7,18,19,22,2 | 185,168 | 98,978 |
| | 3,25,26,30,3 | | |
| | 7,39 | | |
| For Year 2011-12 - Rs.5,392/- | | | |
| For Year 2012-13 - Rs.89,888/- | | | |
| For Year 2013-14 - Rs.89,888/- | | | |
| TOTAL | | 185,168 | 98,978 |

ANNEXURE - M
CHARITY COMMISSIONER

| Particulars | Exhibit No | Amt. (Rs.) | Amt. (Rs.) |
|-----------------------------------|------------|---------------|---------------|
| Charity Commissioner Contribution | 23,25,37 | 50,000 | 51,404 |
| 2012-2013 | | | |
| TOTAL | | 50,000 | 51,404 |

ANNEXURE - N
PROFIT/LOSS ON SALE OF ASSETS

| Particulars | SALE PRICE (Rs.) | W.D.V.As on 31/03/2013 (Rs.) | GAIN/(LOSS) (Rs.) |
|-------------------|---------------------|---------------------------------------|----------------------|
| MEDICAL EQUIPMENT | 20000 | 142,634 | (122,634) |
| TOTAL | 20,000 | 142,634 | (122,634) |



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. 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. 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. 25,121,433 /-** And Donation of **Rs. 2,72,104/-**
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.

| Sr. No. | Assets detail | Addition Amount (Rs.) | Deduction Amount (Rs.) |
|---------|---------------------|-----------------------|------------------------|
| 1. | Computer/Laptop | 325,255/- | |
| 2. | Motor Cycle/Scooter | 168,048/- | |



| | | | |
|----|-------------------|-------------------|------------------|
| 3. | GPS | 21,576/- | |
| 4. | Camera | 9,000/- | |
| 5. | Medical Equipment | | 142,634/- |
| | Total | 5,23,879/- | 142,634/- |

12. Loss on sale/Scrap of Assets: (In Rupees)

| ITEM | SALE/SCRAP PRICE | W.D.V. 31/03/13 | GAIN/ (LOSS) |
|-------------------|------------------|-----------------|-------------------|
| Medical Equipment | 20,000 | 1,42,634 | (1,22,634) |
| Total : | 20,000 | 1,42,634 | (1,22,634) |

13. Asset fund Rs 22,16,192/- is arrived as follows:

| | |
|-------------------------|-------------------------|
| Opening Balance | Rs. 23,56,076.00 |
| Add: Addition of Assets | Rs. <u>05,23,879.00</u> |
| Total : | Rs. 28,79,955.00 |

Less : Depreciation

| | |
|------------------|------------------------|
| Of Assets | Rs. 5,21,129.00 |
| Less : Deduction | — |
| Of Assets | Rs. <u>1,42,634.00</u> |
| Closing Balance | Rs. 22,16,192.00 |

14. Trust fund Rs 21,633/- is arrived as follows:

| | |
|-------------------------|-------------------------|
| Opening Balance | Rs. 25,29,410.00 |
| Add: Addition of Assets | Rs. <u>00,00,000.00</u> |
| Total : | Rs. 25,29,410.00 |

Less : Deduction

| | |
|--|-------------------------|
| Transfer to Income & Expenditure Account | Rs. <u>25,07,778.00</u> |
| Closing Balance | Rs. 21,633.00 |



SIGNATURES TO ANNEXURE A TO O

FOR, SAMERTH CHARITABLE TRUST



Ms. Gazala Paul
Managing Trustee

DATE : 11.9 JUL 2014
PLACE : AHMEDABAD

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHEI

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



(HRD DALAL)
PROPRIETOR
MEMBERSHIP NO -31368

DATE : 11.9 JUL 2014
PLACE : AHMEDABAD