
FINANCIAL STATEMENTS
FOREIGN CONTRIBUTION ONLY

Financial Year 2024-25

31-Mar-2025

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

**36, Green Avenue, Chuna Bhatti,
Kolar Road, Bhopal (MP) - 462016**

CERTIFICATE

We have audited the account of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, 36, GREEN AVENUE, BEHIND SAGAR CAMPUS, CHUNA BHATTI, BHOPAL M.P.- 462016** its Registration No. 1 under M.P. Public Trust Act, 1951 and Registration No.063160073 under Foreign Contribution (Regulation) Act, 1976 for the year ending **31st March, 2025** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the year was **Rs. 4,87,51,634.00;**
- (ii) Foreign contribution of / worth **Rs.1,73,86,127.00** was received by the Trust during the financial year 2024-25;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.26,97,276.00** was received by the trust during the financial year 2024-25;
- (iv) The balance of un-utilized foreign contribution with the Trust at the end of the financial year 2024-25 was **Rs. 4,24,45,502.00.**
- (v) Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information furnished in this certificate and in the enclosed Balance Sheet and Income & Expenditure and Statement of Receipt & Payment is correct as checked by us.
- (vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 OF 2010).

For A K B Jain & Co.**Chartered Accountants****Firm Registration No 003904C****(CA Salil Jain)****Partner****M.No.-077266****UDIN :25077266BMKQHN6714****Place: Bhopal****Date: 29/07/2025**

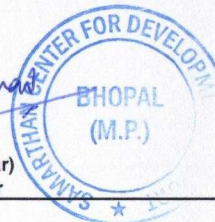
<p style="text-align: center;">SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT</p> <p style="text-align: center;">BALANCE SHEET (FCRA)</p> <p style="text-align: center;">AS ON 31ST MARCH 2025</p>							
AS ON 31.03.2024 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AS ON 31.03.2025 AMOUNT (RS.)	AS ON 31.03.2024 AMOUNT (RS.)	ASSETS	SCHEDULE	AS ON 31.03.2025 AMOUNT (RS.)
34,596,405	CAPITAL & RESERVE FUND	1	36,088,708	6,587,074	FIXED ASSETS - GROSS BLOCK	4	6,606,074
				4,917,622	Less : Accumulated Depreciation		5,081,562
				1,669,452	Net Block		1,524,512
880,181	CAPITAL GRANTS	2	716,241				
	CURRENT LIABILITIES			685,754	CURRENT ASSETS		
15,935,695	Unspent Balances of Project Funds	3	7,565,773		Recoverable from Projects	3	828,118
	Security Deposits		-	271,599	Programme, Staff advance & other Receivable		6,000
	Current Liabilities & Provisions			176,439	Tax Deducted at Sources		260,989
142,598	Provision for Project Expenses & Other Payable	5	694,398		Cash & Bank Balances		
				4,883,602	In Savings & Current Accounts		4,432,913
				42,148,670	Fixed Deposit with Banks		35,035,517
				1,719,362	Fixed Deposit with Banks		2,977,072
					Accrued interest)		42,445,502
51,554,878	TOTAL		45,065,120	51,554,878	TOTAL		45,065,120

Significant Accounting Policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

Place : Bhopal
Date:- 27/07/2025

(Dr. Yogesh Kumar)
Executive Director



As per our report of even date annexed
For AKB Jain & Co.
Chartered Accountants
Firm Reg. No 003904C



(CA Salil Jain)
Partner
MRN - 077266

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

INCOME & EXPENDITURE ACCOUNT (FCRA)

FOR THE YEAR ENDED 31ST MARCH 2025

Year ended on 31.03.2024 Amount (Rs.)	EXPENDITURE	Year ended on 31.03.2025 Amount (Rs.)	Year ended on 31.03.2024 Amount (Rs.)	INCOME	Year ended on 31.03.2025 Amount (Rs.)
43,406,330	TO PROJECT IMPLEMENTATION EXPENSES	25,898,413	43,406,330	BY PROJECT GRANTS	25,898,413
121,594	TO ORGANISATIONAL EXPENSES	1,204,972	696,075	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	-
211,774	TO DEPRECIATION	163,940	901,408	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	163,940
3,087,740	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	1,492,303	1,823,625	BY INTEREST ON BANK DEPOSITS	2,697,276
46,827,437	TOTAL	28,759,629	46,827,437	TOTAL	28,759,629
3,087,740	TRANSFER TO ACCUMULATED FUND	1,492,303	3,087,740	BY EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	1,492,303
3,087,740	TOTAL	1,492,303	3,087,740	TOTAL	1,492,303

Significant Accounting Policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

As per our report of even date annexed
For AKB Jain & Co.
Chartered Accountants
Firm Reg. No 003904C

Place : Bhopal
Date:- 27/07/2025

(Dr. Yogesh Kumar)
Executive Director

(CA Salil Jain)
Partner
MRN - 077266

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT
RECEIPTS & PAYMENTS ACCOUNT (FCRA)
FOR THE YEAR ENDED 31ST MARCH 2025

Year ended on 31.03.2024 Amount (Rs.)	RECEIPTS	Sub total	Year ended on 31.03.2025 Amount (Rs.)	Year ended on 31.03.2024 Amount (Rs.)	PAYMENTS	Sub total	Year ended on 31.03.2025 Amount (Rs.)
					<u>Project Expenses</u>		
	Opening Cash and Bank Balances		47032272.00	44,060,792	Project Implmentatation Expenses		25346612
10,096,577	Balance At Bank - Saving & Current Account	4,883,602					
27,612,006	Fixed Deposit Accounts	42,148,670		57,000	Capital Expenditure		19000
-	Project Grants		17386127.00	121,594	Organisational Expenses		1204972
14,236,178	Deutsche Welthungerhilfe, Germany	7,251,449					
-	Institute of Development Studies (IDS), England and Wales	8,283,195		271,599	Programme advance and receivables		-
18,227,366	JSI Research & Training Institute, Inc. (JSI), United States of America	-					
7,802,846	Water Aid America, United States of America	120,212		176,439	Tax Deducted at Sources		260989
12,120,766	Ford Foundation, United States of America	-					
823,619	Global RRAN - GF-CF, Ireland, United Kingdom	1,731,271			Closing Cash and Bank Balances		39468430
				4,883,602	Balance At Bank - Saving & Current Accounts	4,432,913	
696,075	Research, Training, Development and Project Support Activities & Programme advance		-	42,148,670	Fixed Deposit Accounts	35,035,517	
-	Programme advance and receivables		265599				
	IT refund		176439				
104,263	Interest		1439566	-			
91,719,696	TOTAL		66,300,003	91,719,696	TOTAL		66,300,003

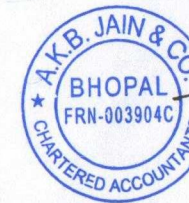
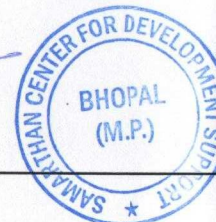
Significant Accounting policies & Notes on Accounts - Schedule - 8

For Samarthan - Centre for Development Support

As per our report of even date annexed
For AKB Jain & Co.
Chartered Accountants
Firm Reg. No 003904C

Place : Bhopal
Date:- 27/07/2025

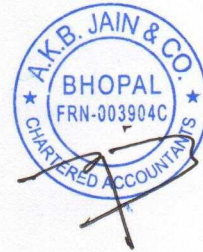
(Dr. Yogesh Kumar)
Executive Director



(CA Salil Jain)
Partner
MRN - 077266

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2025****Schedule 01****CAPITAL & RESERVE FUND**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<u>ACCUMULATED FUND</u>	
	Opening Balance	34,596,405
	Add :Excess of Income over Expenditure for the year	1,492,303
	Total	36,088,708



SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2025****Schedule 02****CAPITAL GRANT**

PARTICULAR		Amount (Rs.)
Opening Balance as on 01-04-2024		880,181
Add :	Capital Grants Received During the Year	-
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	163,940
	Balance as on 31-03-2025	716,241



SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2025

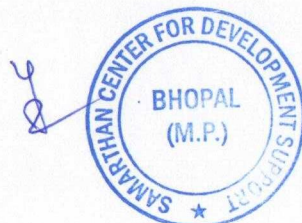
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Schedule 03 SCHEDULE OF GRANTS

A. REVENUE GRANTS

Amount in Rupees

REVENUE GRANTS										Amount in Rupees	
Sr. No	Source	Project Title / Purpose	Opening Balance as on 01.04.2024		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2025		
1	Projects Grants		Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance	
	Foreign Contribution (FC)										
1	Mobile Creches - Nurturing Childhood and Sowing Changes, New Delhi	Strengthening the eco system for better CD Laws, policies and programs to ensure that all young children access to quality comprehensive rights	-	185,220			185,220		-		
2	Jhpiego, United States	NISHTHA - Providing field level implementation support in doing contact tracing, tracking and follow up with migrants in two Durg and Raipur districts as part of Emergency Relief Fund COVID-19	-	3,401,426		-	741,580		-	2,659,846	
3	Ford Foundation, United States of America	To mobilize farm communities to demand entitlements and enable Gram Panchayats to support effective implementation of key farm policies and for COVID mitigation response in select districts in Madhya Pradesh	-	5,899,442		-	5,899,442		-	-	
4	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh	546,174	-					546,174	-	
5	Deutsche Welthungerhilfe, Germany	Upscaling WASH-systems-strengthening in fragile and developing contexts to achieve SDG 6	-	1,142,097	53,818	7,197,631	8,535,910		142,364	-	
6	Institute of Development Studies (IDS), England and Wales	Capacity Building for Smart Data and Inclusive Cities (SDIC)	-	18,923		-	18,923		-	-	
7	JSI Research & Training Institute, Inc. (JSI), United States of America	MOMENTUM Routine Immunization Transformation and Equity Project	-	159,683		-	159,683		-	-	
8	Stitching IDH, Netherlands	Catalyzing Private Sector Solutions for the Sustainable Development Goals (SDGs)' through driving public-private coalitions and viable sustainable business- and finance models to have impact on the SDGs.				8,283,195	5,610,486		-	2,672,709	
9	John D. and Catherine T. MacArthur Foundation, United States of America	In support of strengthening the healthcare infrastructure in the state of Chhattisgarh to respond better to COVID-19 and other infectious diseases	-	4,685,559			2,944,597		-	1,740,962	
10	Water aid America, United States of America	Water and Women Alliances	-	76,786		120,212	196,998		-	-	
11	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	17,360					-	17,360	
12	Global RRAN - GF-CF	Establishing Support system for Rainfed Cropping by Network of organizations and engagement in the Bundelkhand region	-	349,199		1,731,271	1,605,574		-	474,896	
13	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	1,798	-					1,798	-	
14	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	137,782	-					137,782	-	
Total Revenue Grants			685,754	15,935,695	53,818	17,332,309	25,898,413	-	828,118	7,565,773	

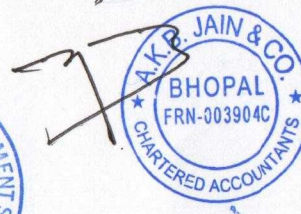


SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT

DEPRECIATION CHART AS ON 31.03.2025

Schedule 04

S.NO.	ASSETS	OPENING BALANCE			TOTAL OF ADDITION DURING THE YEAR 2024-25	TOTAL OF DEDUCTION DURING 2024-25	TOTAL NET VALUE OF ASSETS AS ON 31.03.2025	RATE OF DEP	DEP. FOR THE YEAR 2024-25	CLOSING BALANCE		
		AS ON 01.04.2024								AS ON 31.03.2025		
		GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	NET VALUE OF ASSETS						GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	NET VALUE OF ASSETS
1	2	3	4	5	6	7	8 = (5+6-7)	9	10	11 = (3+6-7)	12 = (4+10)	13 = (11-12)
1	TRAINING CENTER/OFFICE BUILDING	3,597,409	2,307,789	1,289,620	-	-	1,289,620	5%	64,481	3,597,409	2,372,270	1,225,139
2	OFFICE & OTHER EQUIPMENTS	727,167	571,780	155,387	19,000	-	174,387	15%	24,733	746,167	596,513	149,654
3	COMPUTERS	1,960,822	1,788,083	172,739	-	-	172,739	40%	69,096	1,960,822	1,857,179	103,643
4	FURNITURE & FIXTURES	165,716	123,212	42,504	-	-	42,504	10%	4,250	165,716	127,462	38,254
5	VEHICLES	135,960	126,758	9,202	-	-	9,202	15%	1,380	135,960	128,138	7,822
	TOTAL	6,587,074	4,917,622	1,669,452	19,000	-	1,688,452		163,940	6,606,074	5,081,562	1,524,512
	GRAND TOTAL	6,587,074	4,917,622	1,669,452	19,000	-	1,688,452		163,940	6,606,074	5,081,562	1,524,512
	PREVIOUS YEAR 2023-24	6,530,074	4,705,848	1,824,226	57,000	-	1,881,226		211,774	6,587,074	4,917,622	1,669,452



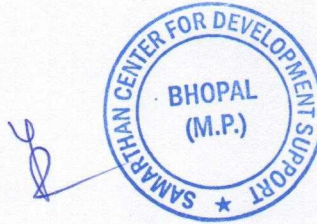
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT

SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2025

Schedule 05

Current Liabilities

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	Provision for Expenses & other Payable	
1	Sundry Creditors/Expenses payable	694,398
	TOTAL	694,398



SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2024-25 (FCRA)

Schedule - 6

A: CORPORATE INFORMATION:

SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL (PAN: AAATS3998P) is a Trust registered on 10/04/1996 under "Madhya Pradesh Public Trusts Act of 1951" with Registration No. MP/2017/0165399, having registered office at **36, Green Avenue, Chuna Bhatti, Kolar Road Bhopal**, (M.P.) 462016 and also registered under sub clause (i) of clause (ac) of section 12A of "Income Tax Act 1961" with Registration No. AAATS3998PE19961 dated 01/10/2021.

B: ACCOUNTING POLICIES:

1) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statement of the trust has been prepared to comply in all material respects with the applicable accounting Standards. The financial statements have been prepared under the Historical Cost Convention on an accrual basis. The accounting policies have been consistently applied by the Trust and are consistent with those used during the previous year. The preparation and presentation of financial statements is in conformity with generally accepted accounting principles.

2) FIXED ASSETS:

- a) Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure Account. When assets are sold or discarded their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in the Income and Expenditure Account.
- b) Fixed assets acquired out of capital grants are stated at cost and corresponding grant is shown as Capital grants under Liabilities. Further at the end of project, such asset and Capital Grant thereon will be recapitalized as per the directions, if any of the donor agency.

3) DEPRECIATION:

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

4) REVENUE RECOGNITION:

- a) All Project grants are recognized in the Income and Expenditure Statement on a systematic and rational basis in order to match them with the related costs charged to Income & Expenditure statement for that period in accordance with the terms of grant, if any.

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

- b) Interest received on unspent Project grants balance is accounted for income as per the directions, if any, of the donor agency.
- c) Expenditures which are reimbursable from donor agency have been shown under Advances & Deposit in the Balance Sheet till the time the amount is recovered. At the time of receipt of the same, it is recognized as Grant received in the Income & Expenditure Account.



- d) Assignment incomes include internal and outsourced research activities, trainings and other similar activities which are linked wholly and exclusively towards broad objectives of the trust.

5) GRANTS (Capital Asset):

In cases where the assets are purchased out of the project grants provided specifically to purchase assets for use in the projects, the equivalent amounts of the assets so purchased are treated as capital grants. Capital grant proportionate to the amount of depreciation on such assets is transferred to Income & Expenditure every year to match with the depreciation charged on assets created out of capital grants.

6) EMPLOYEE BENEFITS:

Contributions to retirement benefits scheme of employees has been accounted as follows:

- Provident Fund contributions on accrual basis.
- Contributions to Gratuity Fund are provided for on actuarial valuation as determined by LIC under Group Gratuity policy.
- Pension benefits are provided for on the basis of actuarial liability as determined by LIC and organisation rules.

7) OTHER FUNDS:

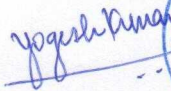
- The Reserve Fund are created from current year accumulated surpluses.
- The created Reserve funds are being utilized to fulfil the defined objectives of the trust.
- Whenever reserve funds are utilised for the purpose for which it was created, such utilization shall be debited from that fund, and thereby credited to the accumulated reserve fund.

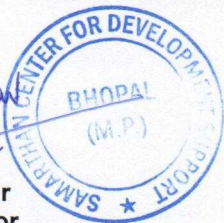
B: NOTES ON ACCOUNTS:

- Advances and other receivables are subject to confirmation and consequential adjustments required, if any.
- Foreign grants received are stated at in Indian Rupee (INR), which are net of foreign currency difference, if any.
- Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.

Signatures to Schedule 1 to 6

For Samarthan Centre for Development Support


Dr. Yogesh Kumar
Executive Director




Date: 27/07/2025

Place: Bhopal

UDIN - 25077266 BMKQHN6714

For AKB JAIN & CO.
Chartered Accountants.
FRN - 003904C




Salil Jain (Partner)
M.No. 077266