
CONSOLIDATED FINANCIAL STATEMENTS

31-Mar-2025

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

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

INDEPENDENT AUDIT REPORT

To,
The Member,
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT,
BHOPAL

Report on the audit of the financial statements**Opinion**

We have audited the financial statements of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL** which comprises the Balance Sheet as at 31st March 2025, the Income & Expenditure Account and Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanation given to us, the said financial statements gives true and fair view.

- (a) in the case of the Balance sheet, of the state of affairs of the Trust as at 31st March, 2025;
- (b) in the case of the Income and Expenditure Account, Excess of Income over Expenditure of the Trust, for the year ended on that date.
- (c) in the case of the Receipts & Payments Account, Receipts and Payments of Trust for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the financial statements

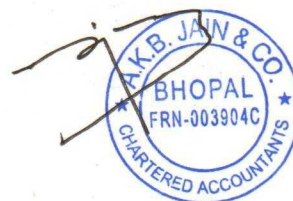
Management is responsible for the preparation of the financial statements in accordance with the applicable laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with the mall relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Others

We further report that-

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of accounts as required by law have been kept by the trust so far as appears from our examinations of those books.
- (iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

PLACE : BHOPAL
DATE : 27/07/2025



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

SALIL JAIN
(Partner)
M. NO. 077266
UDIN: 25077266BMKQHK4748

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

BALANCE SHEET

AS ON 31ST MARCH 2025

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.)
142,437,019	CAPITAL & RESERVE FUND	1	146,511,496		<u>FIXED ASSETS</u>	4	
				44,504,817	Gross Block		48,690,238
				16,892,923	Less : Accumulated Depreciation		16,975,742
1,772,618	CAPITAL GRANTS	2	1,589,641	27,611,894	Net Block		31,714,496
				2,810,551	Capital Work in Progress		-
	<u>CURRENT LIABILITIES</u>				<u>CURRENT ASSETS</u>		
38,196,008	Unspent Balances of Project Funds	3	21,844,280	6,091,119	Recoverable from Projects.	3	1,599,147
	<u>Current Liabilities & Provisions</u>			4,619,738	Tax Deducted at Sources		4,123,401
					Fixed Deposit with Banks		104,869,415
				112,362,532	Fixed Deposit		96,829,195.00
				6,049,528	Accrued Interest		8,040,220.00
1,751,530	Provision for Project Expenses & Other Payable including security deposit received	5	871,032	1,280,691	Earnest Money Deposits / receivables	6	2,061,915
					<u>Cash & Bank Balances</u>		
				23,331,122	In Savings & Current Accounts		26,448,075
184,157,175	TOTAL		170,816,450	184,157,175	TOTAL		170,816,450

Brief Profile, Significant Accounting Policies & Notes on Accounts - Schedule - 7

For Samarthan - Centre for Development Support

Place : Bhopal
Date:- 27/07/2025

Banashree
(Banashree Banerjee)
Chairman

Yogesh Kumar
(Dr. Yogesh Kumar)
Executive Director

Mr Ashok Singh
(Mr Ashok Singh)
Treasurer



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
FOR THE YEAR ENDED 31ST MARCH 2025

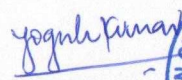
Year ended on 31.03.2024 Amount (Rs.)	EXPENDITURE	Year ended on 31.03.2025 Amount (Rs.)	Year ended on 31.03.2024 Amount (Rs.)	INCOME	Year ended on 31.03.2025 Amount (Rs.)
87,150,785	TO PROJECT IMPLEMENTATION EXPENSES	85,657,054	87,150,785	BY PROJECT GRANTS	85,657,054
5,882,239	TO INSTITUTIONAL DEVELOPMENT EXPENSES	8,161,498	3,622,198	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	6,347,207
-	TO LOSS ON SALE OF FIXED ASSETS	66,760			
1,311,633	TO DEPRECIATION	1,641,293	978,327	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	273,153
			5,540,823	BY INTEREST	7,323,667
2,947,476	TO Excess of Inome Over Expenditure Carried Forward	4,074,476			
97,292,133	TOTAL	99,601,081	97,292,133	TOTAL	99,601,081
-	TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND	-	2,947,476	BY Excess of Inome Over Expenditure Carried Forward	4,074,476
2,947,476	TRANSFER TO ACCUMULATED FUND	4,074,476			
2,947,476	TOTAL	4,074,476	2,947,476	TOTAL	4,074,476

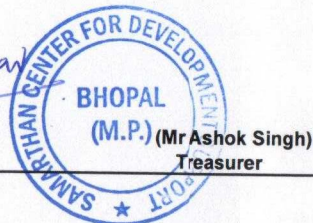
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For Samarthan - Centre for Development Support

Place : Bhopal
Date:- 27/07/2025


(Banashree Banerjee)
Chairman


(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, BHOPAL

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025

Year ended on 31.03.2024 Amount (Rs.)	RECEIPTS		Year ended on 31.03.2025 Amount (Rs.)	Year ended on 31.03.2024 Amount (Rs.)	PAYMENTS		Year ended on 31.03.2024 Amount (Rs.)
		Sub total	Total			Sub total	Total
	Opening Cash and Bank Balances		135,693,654	88,000,800	Project Implmentation Expenses		86,537,552
31,433,296	Balance At Bank - Saving & Current Account	23,331,122					
69,168,780	Fixed Deposit Accounts	112,362,532		1,375,104	Capital Expenditure		3,138,904
	Project Grants		74,822,968	5,882,239	Institutional Development Expenses and Capacity Development Support Expenses		8,161,498
14,775,138	LIC Housing Finance Limited, Mumbai	14,162,412					
14,236,178	Deutsche Welthungerhilfe, Germany	7,251,449			0 Earnest Money refunded		781,222.49
8,593,740	SBI Foundation, Mumbai	11,639,941		754,984	Tax Deducted at Source		907,798
823,619	Global RRAN - GF-CF, Ireland, United Kingdom	1,731,271			Unspent amount under project refunded to the Donors		935493.98
326,303	ENKING International Foundation, Indore	73,334					
7,802,846	Water aid America, United States of America	120,212			Closing Cash and Bank Balances		123,277,270
3,986,926	SBI Samman, Mumbai	5,140,672		23,331,122	Balance At Bank - Saving & Current Accounts	26,448,075	
3,727,350	UNICEF, Chhattisgarh (FY - 23-24)	897,000		112,362,532	Fixed Deposit Accounts	96,829,195	
3,760,155	Public Health Engineering Department (PHED) for knowledge resource centre (KRC)	66,386					
3,194,006	Chhattisgarh State Aids Control Society GOCG, Raipur	3,476,271					
102,062	Bharat Rural Livelihoods Foundation, New Delhi	97,938					
-	Reliance Foundation, Badwani and Panna	21,553,489					-
-	Stitching IDH, Netherlands	8,283,195					
18,227,366	JSI Research & Training Institute, Inc. (JSI), United States of America	-					
592,610	Transforming Rural India Foundation, New Delhi	-					
12,120,766	Ford Foundation, United States of America	-					
1,390,737	CMHO, District Hospital, Govt of MP, Mandla	-					
11,453,103	Azim Premji Philanthropic Initiatives Private Limited, Bengaluru	329,397					
862,304	ILO (International Labour Organisation), New Delhi	-					
3,623,198	Research, Training, Development and Project Support Activities & Programme advance		6,347,207				
	IT refund		1,404,135				
	Sale of Fixed asset		138,800				
345,679	Earnest Money Deposits		-				
21,160,618	Interest and Interest accrued realised		5,332,975				
231,706,781	TOTAL		223,739,739	231,706,781	TOTAL		223,739,739

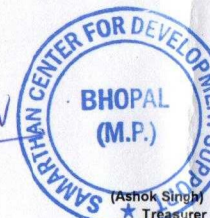
Brief Profile, Significant Accounting Policies & Notes on Accounts - Schedule - 7

For Samarthan - Centre for Development Support

Place : Bhopal
Date:- 27/07/2025

(Banashree Banerjee)
Chairman

(Dr. Yogesh Kumar)
Executive Director



(Ashok Singh)
★ Treasurer



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

(CA. Satil Jain)
Partner
MRN - 077266

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

Schedule 01

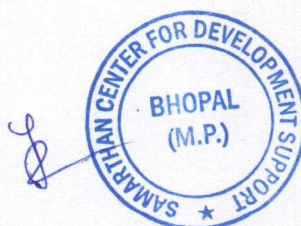
CAPITAL & RESERVE FUND

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<u>CORPUS FUND</u>	
	Opening Balance	53,551,041
	Total = A	53,551,041
(B)	<u>INFRASTRUCTURE DEVELOPMENT FUND</u>	
	Opening Balance	12,891,381
	Less :Utilized towards Training Centre Building at Sehore	316,710
	Total = B	12,574,671
(C)	<u>INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND</u>	
	Opening Balance	11,663,431
	Total = C	11,663,431
(D)	<u>ACCUMULATED SURPLUS</u>	
	Opening Balance	64,331,168
	Add: Transfer from Infrastructure Fund	316,710
	Add :Excess of Income over Expenditure for the year	4,074,476
	Total = D	68,722,354
	Grand Total (A+B+C+D)	146,511,496



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		1,772,618
Add :	Capital Grants Received During the Year	90,176
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	273,153
	Balance as on 31-03-2025	1,589,641

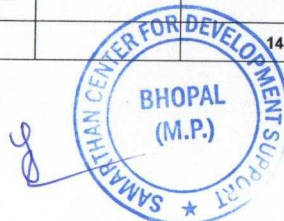


SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2025

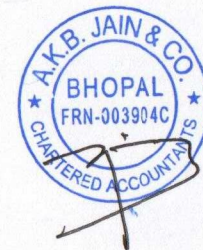
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Schedule 03 SCHEDULE OF GRANTS

A GRANTS		Project Title / Purpose	Opening Balance as on 01.04.2024		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year - Project Expenses	Grant Utilized during the Year - Capital expenditure	Grant Refunded during the Year	Amount in Rupees	
Sr. No.	Donor		Dr Balance	Cr Balance						Closing Balance as on 31.03.2025	
1	Projects Grants									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	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
7	Institute of Development Studies (IDS), England and Wales	Capacity Building for Smart Data and Inclusive Cities (SDIC)		18,923		-	18,923			-	-
8	JSI Research & Training Institute, Inc. (JSI), United States of America	MOMENTUM Routine Immunization Transformation and Equity Project		159,683		-	159,683			-	-
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	Global RRAN - GF-CF, Ireland, United Kingdom	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
11	Water aid America, United States of America	Water and Women Alliances		76,786		120,212	196,998			-	-
12	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights		17,360			-			-	17,360
13	Jai Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	1,798							1,798	-
14	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	137,782							137,782	-
Sub Total FC Grant (A)			685,754	15,935,695	53,818	17,332,309	25,898,413		-	828,118	7,565,773
Local (Indian) Contribution (LC)											
14	ENKING International Foundation, Indore	Community Upliftment, Social Welfare and environment Protection		1,520,885	73,334	-	1,594,219			-	-
15	Madhya Pradesh Tourism Board, Bhopal, Govt. of M.P.	Preparation of Rural Village Model		41,219			41,219			-	-
16	SBI Foundation, Mumbai	SBI Gram Seva Program		803,439	471	11,639,470	3,911,820		131,088	-	8,400,472
17	UNICEF, Chhattisgarh (FY - 23-24)	Technical Assistance to Government of Chhattisgarh for empowering sanitation workers and strengthening urban local bodies on safely managed sanitation focusing on faecal sludge management at state and in three districts of Chhattisgarh		3,271,158		897,000	4,487,996		243,746	563,584	-
18	UNICEF, Chhattisgarh	Technical support for fecal Sludge Septage Management		148,499			148,499			-	-



Sr. No.	Donor	Project Title / Purpose	Opening Balance as on 01.04.2024		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year - Project Expenses	Grant Utilized during the Year - Capital expenditure	Grant Refunded during the Year	Closing Balance as on 31.03.2025	
			Dr Balance	Cr Balance						Recoverable Dr Balance	Unspent Cr Balance
19	Public Health Engineering Department (PHED) for knowledge resource centre (KRC)	Training and Capacity Building Programmes	66,386			66,386	-			-	-
20	UNICEF, New Delhi	Strengthening implementation of MGNREGS	15,015				-			15,015	-
21	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	Response for COVID - 19 and Migration		1,772,028			254,649			-	1,517,379
22	Jal Sewa Charitable Foundation, New Delhi	Strengthening action for menstrual health and hygiene management among adolescents	34,367							34,367	-
23	Chhattisgarh State Aids Control Society GOCG, Raipur	Implementation of Link Workers Scheme in Chhattisgarh	52,700		-	3,476,271	3,113,919		467,715	158,063	-
24	LIC Housing Finance Limited, Mumbai	Social Welfare Activity under LIC HFL HRIDAY	5,129,683		78,555	14,083,857	8,936,923			-	95,806
25	Bharat Rural Livelihoods Foundation, New Delhi	Upscaling Farming Aligned with nature across Agro-Ecologies in MP	97,938		-	97,938	-			-	-
26	Azim Premji Philanthropic Initiatives Private Limited, Bengaluru	"Strengthening 30 Gram Panchayats and 60 Gram Sabhas (2 in each panchayat) through collective action by GP and citizens to ensure equitable access to safe drinking water and social security schemes, in Ajaygarh block of Panna district, Madhya Pradesh		10,781,971	329,397	-	9,180,358	90,176		-	1,840,834
27	Christian Aid Ltd, Delhi	Documenting Journey of Community Based Organizations (CBOs) in PACS Programme		1,853,160	-		120,510			-	1,732,650
28	SBI Samman, Mumbai	SBI - Sammaan Home(e)age to National Heroes - Development support of Implementation for Development activities in Chattisgarh		2,067,953	45,672	5,095,000	7,112,473		92,945	-	3,207
29	Reliance Foundation, Badwani and Panna				69,418	21,484,071	20,865,329			-	688,160
30	ILO (International Labour Organisation), New Delhi	Measurement, Awareness Raising and Policy Engagement to Accelerate Action Against Child Labour	9,275			-	(9,275)			-	-
Sub total Local Grant (B)			5,405,364	22,260,312	596,847	56,839,993	59,758,641	90,176	935,494	771,029	14,278,507
Grand Total (A+B)			6,091,118	38,196,007	650,665	74,172,302	85,657,054	90,176	935,494	1,599,147	21,844,280



DEPRECIATION CHART AS ON 31.03.2025													
Schedule 04													
S.NO.	ASSETS	RATE OF DEP	GROSS VALUE OF ASSETS					ACCUMULATED DEPRICIATION				NET VALUE OF ASSETS	
			AS ON 01.04.2024	ADDITION DURING THE YEAR 2024-25	TRANSFER DURING THE YEAR 2024-25	GROSS VALUE OF DISPOSED OFF	AS ON 31-03-2025	AS ON 01.04.2024	DEP. FOR THE YEAR 2024-25	ACCUMULATED DEP ON DISPOSED ASSETS AS ON 31.03.2025	AS ON 31-03- 2025	AS ON 01.04.2024	AS ON 31-03- 2025
1	2	3	4	5		6	7 = (4+5-6)	8	9	10	11 = (8+9-10)	12 = (4-8)	13 = (7-11)
1	FREE HOLD LAND	-	12,673,772	-	-	-	12,673,772	-	-	-	-	12,673,772	12,673,772
2	TRAINING CENTER/OFFICE BUILDING	5%	16,859,004	-	3,127,261	-	19,986,265	6,226,777	687,974	-	6,914,751	10,632,227	13,071,514
3	OFFICE & OTHER EQUIPMENTS	15%	3,888,253	154,770	-	414,806	3,628,217	2,658,780	192,583	370,731	2,480,632	1,229,473	1,147,585
4	COMPUTERS	40%	3,923,815	46,000	-	461,699	3,508,116	3,404,128	226,214	461,544	3,168,798	519,687	339,318
5	FURNITURE & FIXTURES	10%	1,699,207	90,176	-	219,246	1,570,137	1,059,660	68,932	178,831	949,761	639,547	620,376
6	VEHICLES	15%	1,933,644	2,231,248	-	632,315	3,532,577	1,346,706	253,703	518,027	1,082,382	586,938	2,450,195
7	SOLAR POWER SYSTEM	40%	1,881,612	300,000	-	-	2,181,612	1,816,534	86,032	-	1,902,566	65,078	279,046
8	LIBRARY BOOKS	10%	16,128	-	-	16,128	-	15,128	-	15,128	-	1,000	-
9	LIFT AT BHOPAL	10%	1,609,542	-	-	-	1,609,542	350,997	125,855	-	476,852	1,258,545	1,132,690
10	UNSERVICEABLE FIXED ASSETS	0%	19,840	-	-	19,840	-	14,213	-	14,213	-	5,627	-
	TOTAL		44,504,817	2,822,194	-	1,764,034	48,690,238	16,892,923	1,641,293	1,558,474	16,975,742	27,611,894	31,714,496
11	OFFICE BUILDING SEHORE Extention (CWIP)		2,810,551	316,710	3,127,261	-	-	-	-	-	-	2,810,551	-
	GRAND TOTAL		47,315,368	3,138,904	3,127,261	4,891,295	48,690,238	16,892,923	1,641,293	1,558,474	16,975,742	30,422,445	31,714,496
	PREVIOUS YEAR 2024-25		45,940,264	1,375,104	-	-	47,315,368	15,581,290	1,311,633	-	16,892,923	30,358,974	30,422,445



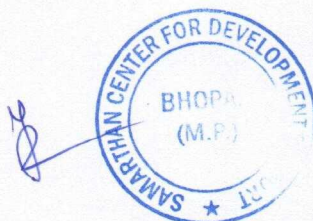
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT
SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2025

Schedule 05Current Liabilities

Sl. No.	PARTICULARS	AMOUNT (Rs.)
1	Duties and taxes	564,383
2	Sundry Creditors	306,649
	TOTAL	871,032

Schedule 06Programme advance and receivables

Sl. No.	PARTICULARS	AMOUNT (Rs.)
1	Programme advance and receivables	955,423
2	Security Deposits	270,000
3	Deposit with Income Tax Department against the appeal	836,492
	TOTAL	2,061,915



SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

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

Schedule - 7

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 company 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:

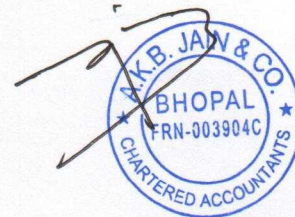
- a) Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure 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. Interest received on unspent Project grants balance is accounted for income as per the directions, if any, of the donor agency.
- b) 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.
- c) Research, Training, Development and Project support activities 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/PROJECT ADVANCES:

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

6) EMPLOYEE BENEFITS:

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

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

7) OTHER FUNDS:

- a) The Reserve Fund are created from current year accumulated surpluses as resolved from Board of Trustees from time to time.
- b) The created Reserve funds are being utilized to fulfil the defined objectives of the trust.
- c) 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.

C: NOTES ON ACCOUNTS:

- a) Advances and other receivables are subject to confirmation and consequential adjustments required, if any.
- b) Foreign grants received are stated at in Indian Rupee (INR), which are net of foreign currency difference, if any.
- c) Payment of Salaries to Trustees for services rendered to trust is as follows:

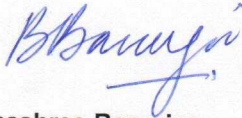
Name	Status	Nature of Payment Made	Amount (in Rs.)
Yogesh Kumar	Trustee & Executive Director	Salary	25,20,000/-

- d) Contingent Liability –Pending Income Tax demand of Rs. 41,82,459/- for FY 2017 - 2018 is disputed and is pending with ACIT, Exemption, Bhopal
- e) Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.

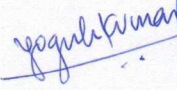


Signatures to Schedule 1 to 7

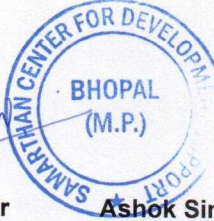
For Samarthan Centre for Development Support



Banashree Banerjee
Chairman




Dr. Yogesh Kumar
Executive Director

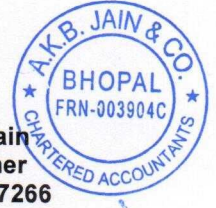


Ashok Singh
Treasurer

For A K B JAIN & CO.
Chartered Accountants.
FRN – 003904C



Salil Jain
Partner
M.No. 077266



Date: 27-07-2025
Place: Bhopal

UDIN – 25077266BMKQHK4748