

SRUSHTIDNYAN PARYAVARAN
SHIKSHAN SANSHODHAN & MAHITI
SANKALAN KENDRA

AUDIT REPORT FOR THE PERIOD
01-04-2022 TO 31-03-2023

PREPARED BY
R. P.KOTAK & CO.
CHARTERED ACCOUNTANTS
208,UNIQUE RASHMI CHS LTD,
NEAR RUCHI HOTEL, AGASHI ROAD
VIRAR (WEST) DIST- PALGHAR PIN.401303
MOBILE 9970788883



R. P. KOTAK & CO.

CHARTERED ACCOUNTANTS

Office : 207/208, 2nd Floor, Unique Rashmi Shopping Centre, Above Ganesh Plywood, Agashi Road, Virar (W), Palghar - 401 303.
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Ref. No. : AUG/2023

Date : 29/08/2023

Schedule Forming Part of Accounts for the year ended March 31,2023

SCHEDULE 1

SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION TO Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra:

Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra is a Non-profit organization registered in 2001. It is one of the leading environmental organizations working in the field of environment education, research and documentation. Srushtidnyan was established by a group of young and enthusiast environmentalists and social workers with the aim of addressing environmental degradation and its impact on ecosystem and human beings. A specific focus is on conservation education and awareness with children, youth, women, farmers, tribals, fisherfolk communities.

A. BASIS OF ACCOUNTING

The financial Statements are prepared on the historical cost convention as a going concern on accrual basis using the generally accepted accounting principles and practises and Accounting Standards issued by The Institute of Chartered Accountants of India for NGOs, wherever applicable.

B. FIXED ASSETS

Fixed Assets acquired are stated at Cost. Cost comprises cost of acquisition, cost of improvement and any attributable cost of bringing the Assets to the condition for its intended use.

Fixed Assets received as Donation in kind are accounted at nominal value.

Fixed Assets acquired under contractual grants an equivalent amount has been credit to Equipment fund A/c.

C. INVESTMENTS

1. Long term investments are stated at cost
2. Current Investments are stated at cost or net realizable value whichever is less

D. REVENUE RECOGNITION

1. Contractual grants received has been considered as an income to the extent of its utilization.
2. Interest if any, on contractual grant is credited to Grant in Advance Account and utilised as per the terms of the agreement.
3. Service receipts are accounted on an accrual basis.
4. Income from Donation is accounted on cash basis.

Previous years figurs have been regrouped as per current year clarification

Signatures to Schedules 1 to 2

As per our report of even date

For **For Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra**

R. P. KOTAK & CO.
Chartered Accountants



R.P.K.K.
(RAJESH P. KOTAK)
Proprietor

[Signature]

PRESIDENT

[Signature]

SECRETARY

[Signature]

TREASURER



Place: Virar

Date: 29/08/2023

Place: Mumbai

Date: 29/08/2023

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE - IX C
Vide Rule 32

Statement of income liable to contribution for the year ending 31st March 2023

Name of the Public Trust: Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra
Registration No: F - 23335 (MUMBAI)

	₹	₹
I. Income as shown in the Income and Expenditure Accounts (Schedule - ix)		1,10,22,234
II. Items not chargeable to Contribution under Section 58 and Rule 32		
i Donation received from the Public Trust and Dharmadas	NIL	
ii Grants received from Government and Local authorities	NIL	
iii Interest on Sinking or Depreciation Fund	NIL	
iv Amount spent for the propose of educational	1,14,91,217	
v Amount spent for the purpose of medical relief	NIL	
vi Amount spend for the purpose of veterinary treatment of animals	NIL	
vii Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
viii Deductions out of income from Lands used for agricultural purposes	NIL	
a) Land Revenue and Local Fund Cess		
b) Rent payable to superior landlord		
c) Cost of production, if lands are cultivated by trust		
ix Deductions out of income from Lands used for non-agricultural purposes	NIL	
a) Assessment ceases and other Government or Municipal taxes		
b) Ground rent payable to the superior landlord		
c) Insurance Premium		
d) Repairs at 10 percent of gross rent of building		
e) Cost of collection at 4 percent of gross rent of buildings let out		
x Cost of collection of income or receipts from securities, stocks, etc. At percent of such income.	NIL	
xi Deductions on account of repairs in respect of building not rented and yielding no income, at 10 percent of the estimated gross annual rent	NIL	
Gross Annual Income chargeable to Contribution	Rs.	(4,68,983)

Certified that while claiming deductions admissible under the above Schedule. The Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double education.

Trust Address:

For
Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra

FOR
R. P. KOTAK & CO.
CHARTERED ACCOUNTANTS

H. M. S.
PRESIDENT

P. K. H.
SECRETARY

J. K. S.
TREASURER

PLACE : MUMBAI
DATE : 29/08/2023






R. P. K.
(RAJESH P. KOTAK)
PROPRIETOR
MEMBERSHIP No: 107130
PLACE : VIRAR
DATE : 29/08/2023

EXPENDITURE	Schedule	2022-2023		2021-2022		INCOME	Schedule	2022-2023		2021-2022	
To Expenditure in respect of properties :- Rates, Taxes, Cesses Repairs and maintenance Salaries Insurance Depreciation (by way of provision of adjustments) other expenses	-	-	-	-	By Rent :- (accrued) (realized)	..	-	-	-	-
To Establishment Expenses	..	-	-	-	-	By Interest :- (accrued) (realized)	..	-	-	-	-
To Remuneration to Trustees	..	-	-	-	-	On Securities	..	-	-	52,591	-
To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any.	..	-	-	-	-	On Bank Account	..	71,435	-	-	-
To Legal Expenses	..	-	-	-	-	By Dividend	..	-	-	-	2,50,000
To Audit Fee	..	-	-	-	-	Donations in Cash / Kind	..	1,09,000	-	-	-
To Professional Fee	..	-	-	-	-	By Earmarked Grant Educational	..	1,07,16,909	-	-	34,22,936
To Contribution and fees	..	-	-	-	-	By Income from other sources (in details as far as possible)	..	-	-	-	-
To Amount written off:	..	-	-	-	-	Other Income	..	1,24,890	-	-	-
(a) Bad debts	..	-	-	-	-	Excess Provision written back	..	-	-	-	-
(b) Loan Scholarship	..	-	-	-	-	By Deficit carried over to Balance Sheet	..	4,68,983	-	-	8,23,176
(c) Irrecoverable Rents	..	-	-	-	-						
(d) Other Items	..	-	-	-	-						
(e) Grant and Advances	..	-	-	-	-						
To Miscellaneous Expenses	..	2,551	-	-	-						
To Depreciation	4	9,016	-	11,091	-						
(Net of Depreciation transfer from Equipment Fund)											
To Amount transferred to Reserve or Specific Funds.											
To Expenditure on Objects of the Trust											
(a) Religious	..	-	-	-	-						
(b) Educational	..	1,14,79,650	-	45,37,612	-						
(c) Medical Relief	..	-	-	-	-						
(d) Relief of Distress	..	-	-	-	-						
(e) Other Charitable Objects	..	-	-	-	-						
To Surplus Carried Over Balance Sheet		1,14,91,217	45,48,703	1,14,91,217	45,48,703			1,14,91,217	45,48,703		

As per our report of even date
 For
 R. P. KOTAK & CO.
 Chartered Accountants

(RAJESH P. KOTAK)
 (Proprietor)
 Place :- Virar
 Date :- 29/08/2023



For Srushtidnyan Paryavaran Shikhan Sanshodhan Aani Mahiti Sankalan Kendra
 PRESIDENT
 SECRETARY
 TREASURER
 Place :- Mumbai
 Date :- 29/08/2023

FUND & LIABILITIES	Schedule	2022-2023		2021-2022		PROPERTY AND ASSETS	Schedule	2022-2023		2021-2022	
Trusts Funds or Corpus :-						Immovable Properties :- (At Cost)					
Balance as per last Balance Sheet		-	-	-	-	Balance as per last Balance Sheet		30,00,000		41,976	
Received during the year		-	-	-	-	Less : Assets Discarded during the year		1,73,116			
Other Earmarked Funds :-						Investment :-					
(Created under the provisions of the trust deed or scheme or out of the Income)						Note : The market value of the above investments is Rs.					
Depreciation Fund						Furniture & Fixtures & Other Assets					
Sinking Fund						Loans (Secured or Unsecured) : Good/doubtful					
Reserve Fund						Loan Scholarships					
Equipment Fund	"1"		95,890			Other loans					
Loans (Secured or Unsecured) :-						Other loans					
From Trustees						Advances :-					
From Others						To Trustees					
Liabilities :-						To Employees					
For Earmarked Grants	"2"		32,82,139		37,09,641	To Contractors					
Provision For Expenses						To Lawyers					
For Rent and Other Deposits						To Others (Advances)					
For Sundry Credit Balances						To Deposit					
Advance						Income Outstanding :-					
Income and Expenditure Account :-						Rent					
Balance as per last Balance Sheet		7,60,467				Interest Accrued but not Due					
Add : Surplus as per Income and						Income Receivable		21,268			
Less : Deficit Expenditure Account		4,68,983				Prepaid Expenses		9,604			
						Tax Deduction at Source					
						Cash and Bank Balances:-					
						(a) In Saving Account					
						In Fixed Deposit Account					
						(b) With the Trustee		4,65,526		41,07,323	
						(c) With the manager					
						Income and Expenditure Account :-					
						Balance as per last Balance Sheet					
						Add : Deficit as per Income and					
						Less : Surplus Expenditure Account					
								36,69,514		41,49,300	

As per our report of even date

For

R. P. KOTAK & CO.
Chartered Accountants

R.P.K.H.K.
(RAJESH P. KOTAK)
(Proprietor)

Place :- Virar

Date :- 29/08/2023

The above Balance Sheet to the best of our belief contains as

true account of the Funds and Liabilities and of the Property and Assets of the Trust

For Srushtidayan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra

Arun
PRESIDENT

Bhinde Jhoptkey
SECRETARY

TREASURER



Place :- Mumbai

Date :- 29/08/2023

**Schedule Forming Part of Balance Sheet
As At March 31, 2023**

SCHEDULE : "1"

EQUIPMENT FUND

Opening Balance as per last balance sheet
Less: Depreciation for the year

Amount in Rupees
₹

1,59,817

63,927

95,890

SCHEDULE : "2"

EARMARKED GRANTS

Educational

32,82,139

32,82,139



Name : Srushtidnyan Paryavaran Shikshan Sanshodhan Aani Mahiti Sankalan Kendra
 Schedule Forming Part of Fixed Assets
 As At March 31, 2023

SCHEDULE "4"

Fixed Assets

Sr. No.	Particulars of Assets	Depreciation Rate	Gross Block				Depreciation/Adjustment			Amount in		
			Opening Balance 1.4.2022	Additions		Closing Balance 31.3.2023	Opening Balance 1.4.2022	Depreciation/Adjustment for the year	Depreciation on discarded assets	W.D.V. as on 31.3.2023	W.D.V. as on 31.3.2022	
				Before 30.09.22	After 30.09.22							Discards
1	Furniture & Fixtures	10%	-	3,925.00	48,515.00	-	52,440.00	-	2,818.25	-	49,621.75	-
	FCRA Projects		-	-	-	-	-	-	-	-	-	-
	Non FCRA Projects		-	3,925.00	48,515.00	-	52,440.00	-	2,818.25	-	49,621.75	-
2	Computer & Systems	40%	2,50,877.66	-	-	-	2,50,877.66	86,552.06	65,730.24	-	98,595.36	1,64,325.60
	FCRA Projects		2,43,363.00	-	-	-	2,43,363.00	83,546.20	63,926.72	-	95,890.08	1,59,816.80
	Non FCRA Projects		7,514.66	-	-	-	7,514.66	3,005.86	1,803.52	-	2,705.28	4,508.80
3	Office Equipment	15%	34,461.46	-	-	-	34,461.46	5,169.22	4,393.84	-	24,898.40	29,292.24
	FCRA Projects		-	-	-	-	-	-	-	-	-	-
	Non FCRA Projects		34,461.46	-	-	-	34,461.46	5,169.22	4,393.84	-	24,898.40	29,292.24
Total FCRA Project (1 + 2 + 3)			2,43,363.00	-	-	-	2,43,363.00	83,546.20	63,926.72	-	1,47,472.92	1,59,816.80
Total Non FCRA Project (1 + 2 + 3)			41,976.12	3,925.00	48,515.00	-	94,416.12	8,175.08	9,015.61	-	77,225.43	33,801.04
Total			2,85,339.12	3,925.00	48,515.00	-	3,37,779.12	91,721.28	72,942.33	-	1,73,115.51	1,93,617.84

