



C. S. AJGAONKAR & CO.
CHARTERED ACCOUNTANTS

UNIT NO.127, 1ST FLOOR,
PRABHADEVI UNIQUE INDUSTRIAL
PREMISES CO-OP SOCIETY LTD.,
TWIN TOWER LANE,
OFF. VEER SAVARKAR MARG,
PRABHADEVI, MUMBAI 400 025.
PHONE NO: 022 66624558
EMAIL ID: vidyadhar@cavssomani.com

INDEPENDENT AUDITOR REPORT FOR THE YEAR ENDED 31ST MARCH, 2023
(ANNEXURE TO REPORT UNDER SECTION 33 (2) AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT, 1950)

To,
The Trustees,
Abhivyakti Media For Development,
31/A, Kalyani Nagar, Anandwali Shivar,
Gangapur Road, Nashik- 422013.

Opinion:

We have audited the attached accompanying Statement of Accounts of Abhivyakti Media For Development (hence forth referred as "Trust") which comprise the Balance Sheet as at 31st March 2023, and the Income & Expenditure account, for the year ended on that date and notes to the statement of accounts including a summary of significant accounting policies and other explanatory information (collectively referred to as 'the Statement of Accounts').

In our opinion, the accompanying Statement of Accounts gives the information as required under the Bombay Public Trust Act, 1950 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the Trust as at March 31, 2023 and Surplus for the year then 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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Statement of Accounts* section of our report.

We are independent of the Trust 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Statement of Accounts:

The Trust's Management is responsible for the preparation of the Statement of Accounts and for such internal control as management determines is necessary to enable the preparation of the Statement of Accounts that are free from material misstatement, whether due to fraud or error.

In preparing the Statement of Accounts, Trust's Management is responsible for assessing the Trust'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 the Trustees Management either intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so. Trust Management is also responsible for overseeing the Trust's financial reporting process.



Auditor's Responsibility for the Audit of the Statement of Accounts:

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

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

1. Identify and assess the risks of material misstatement of the Statement of Accounts, 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust's management.
4. Conclude on the appropriateness of Fund's Management 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 Statement of Accounts 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 Fund to cease to continue as a going concern.

We Report that:

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.

- a) In our opinion, proper books of account have been kept by the Trust so far as appears from our examination of such books;
- b) The Balance Sheet and Income and expenditure account dealt with by this report are in agreement with the books of account.

Place: Mumbai
Date: 6th August, 2023

For C.S. Ajgaonkar & Co.,
Chartered Accountants.
Registration No. 100214W

CA V. S. Somani
Proprietor
M. No.: 102664

UDIN No.: 23102664BGUQKC5529

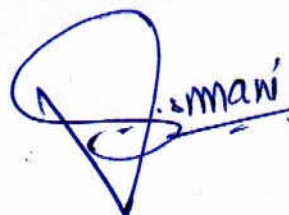


REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 TO THE BOMBAY PUBLIC TRUSTS ACT

Registration No. - F - 2702
Name of the Public Trust - Abhivyakti Media For Development
For the year ending - 31st March 2023

- | | | |
|---|--|------|
| a | Whether accounts are maintained regularly and in accordance with the provision of the Act and the rule. | YES |
| b | Whether receipts and disbursements are properly and correctly shown in the accounts. | YES |
| c | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts. | YES |
| d | Whether all books, deeds accounts, vouchers or other documents or records required by the auditor were produced before him. | YES |
| e | Whether a register of movable and immovable properties is properly maintained. | YES |
| f | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | YES |
| g | Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the trust. | NO |
| h | The amounts of the outstanding for more than one year is Rs. Nil and amount written off Rs. Nil | |
| i | Whether the tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- | NO |
| j | Whether any money of Public Trust has been invested contrary to the provisions of Section 35 | NO |
| k | Alienation's, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor. | NO |
| l | Any special matter the auditor may think fit of necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | NO |
| m | All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust. | NONE |
| n | Whether the budget has been filed in the form provided by the rule 16 A. | YES |
| o | Whether the maximum and minimum number of the trustees is maintained. | YES |
| p | Whether the meetings are held regularly as provided in such instrument. | YES |
| q | Whether the minute books of the proceedings of the meeting is maintained. | YES |
| r | Whether any of the trustees has any interest in the investment of the trust. | NO |
| s | Whether any of the trustees is a debtor or creditor of the trust. | NO |
| t | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. | N.A. |

FOR C.S. AJGAONKAR AND COMPANY,
CHARTERED ACCOUNTANTS
Firm Reg. No. 100214W



(V. S. SOMANI)
PROPRIETOR



PLACE : Mumbai

DATE :- 06 AUG 2023

MEMBERSHIP NO. 102664

UDIN : 23102664B4U@KCS529 ...2

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 - Abhiviyakti Media For Development

Registration No. F - 2702

I. Income as shown in the Income and Expenditure Accounts	93,90,577
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 purpose of secular education	99,29,617
V. Amount spent for the purpose of medical relief	NIL
VI. Amount spent 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.	NIL
VIII. Deductions out of income from Lands used for agricultural purposes	NIL
a) Land Revenue and Local Funds 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 buildings	
e) Cost of collection at 4 percent of gross rent of buildings let out	
X. Cost of collection of income or receipt from securities, stocks etc. At one percent of such income.	NIL
XI. Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	NIL
Gross Annual Income chargeable to Contribution	99,29,617
Amount of contribution computed at the rate fixed under the sub - section (1) of section 58 and payable	NIL
Certified that while claiming deductions admissible under the above Schedule, we have not yet claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double -deduction.	NIL

FOR C.S. AJGAONKAR AND COMPANY.,
CHARTERED ACCOUNTANTS

Firm Reg. No. 100214W

(V. S. SOMANI)
PROPRIETOR



PLACE : Mumbai

DATE :- 06 AUG 2023

UDIN : 23102664B6UQKC5529

Trust Address :

31/A, Survey No. 8,
Kalyani Nagar, Anandwali Shivar
Gangapur Road,
Nashik - 422 013
Place :- Nashik

Date :- 06 AUG 2023

(SANJAY SAVALE)
PRESIDENT

(ANURAG KENGE)
TREASURER

(BHIMRAO RASKAR)
VICE PRESIDENT

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE VIII
[VIDE RULE 17 (1)]

NAME OF THE PUBLIC TRUST : ABHIVYAKTI MEDIA FOR DEVELOPMENT - REGISTRATION NO. F - 2702
BALANCE SHEET AS AT : 31ST MARCH 2023

FUNDS AND LIABILITIES	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES	PROPERTY AND ASSETS	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
TRUST FUNDS AND CORPUS				IMMOVABLE PROPERTY :-			
Balance as per last balance sheet ₹ 7,17,318				Land		2,60,838	2,60,838
Add : Received during the year ₹ Nil		7,17,318	7,17,318	Building Campus	'E'	23,91,060	23,91,060
OTHER EARMARKED FUNDS				(Suitable classified giving mode of valuation). Additions or deductions (including those for depreciation) if any, during the year.			
(Created under the provisions of the trust deed or scheme or out of the Income)				INVESTMENTS		0	0
Sinking Fund		0	0	(Suitable classified giving mode of valuation.)			
Reserve Fund		0	0	MOVABLE FIXED ASSETS			
Any Other Fund	'A'	46,52,343	46,52,842	Furniture and Fixtures and Other Assets	'E'	97,195	75,990
LOANS (Secured or Unsecured)				Balance as per last balance sheet		0	0
From Trustees		0	0	Additions or deduction (including those for the depreciations), if any during the year		0	0
From Others		0	0	LOANS (Secured or Unsecured)			
LIABILITIES :				Good / doubtful		0	0
For Expenses	'B'	4,44,203	3,99,763	Loans (scholarships)		0	0
For Advances		0	0	Other Loans		0	0
For Earmarked Grants	'C' & 'D'	7,430	7,71,255	ADVANCES			
For Rent and Other Deposits		0	0	To Trustees		0	0
For Sundry Credit Balance		0	0	To Employees		0	0
INCOME AND EXPENDITURE ACCOUNT				To Contractor		0	0
Balance as per last Balance Sheet ₹ 41,76,937		35,18,035	41,76,937	To Lawyers		0	0
Less : Deficit as per Income & Expenditure A/c ₹ 6,58,902				To Others	'F'	1,89,880	5,87,641
				INCOME OUTSTANDING			
				Rent		0	0
				Interest		82,295	95,462
				Other Income		0	0
				Grant Receivable		1,15,030	0
				CASH AND BANK BALANCES			
				(a) In Current Account or Fixed Deposit Account with bank	'G'	61,98,074	72,93,469
				(b) With the Manager		4,956	13,653
NOTES FORMING PART OF ACCOUNTS	'J'			INCOME AND EXPENDITURE ACCOUNT			
				Balance as per last Balance Sheet			
		93,39,329	1,07,18,114			93,39,329	1,07,18,114

AS PER OUR REPORT AS ON EVEN DATE



FOR C. S. AJGAONKAR & COMPANY.,
CHARTERED ACCOUNTANTS

DATE :-
PLACE :- MUMBAI

(V. S. SOMANI)
PROPRIETOR

DATE :-

06 AUG 2023

PLACE :- NASHIK

INCOME OUTSTANDING
(If accounts are kept cash basis)
Rent :
Interest :
Other Income :
Total Rs. :

The above Balance Sheet to the best of my/our belief contains a true account
of the Funds and Liabilities and of the Property and Assets of the Trust.

(SANJAY SAVALE)
PRESIDENT

(ANURAG KENGE)
TREASURER

(CBHIMRAO RASKAR)
VICE PRESIDENT

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX
[VIDE RULE 17 (1)]

NAME OF THE PUBLIC TRUST : ABHIVYAKTI MEDIA FOR DEVELOPMENT - REGISTRATION NO. F - 2702
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

EXPENDITURE	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES	INCOME	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
<i>TO EXPENDITURE IN RESPECT OF PROPERTIES</i>				<i>BY RENT :- (accrued)</i>		0	0
Rates, taxes, cess		7,595	3,382	(realised)			
Repairs and Maintenance		2,603	3,478	<i>BY INTEREST :- (accrued)</i>		0	0
Salaries		0	0	(realised)			
Insurance		23,845	11,171	On Securities		0	0
Depreciation (by way of provision or adjustments.)		21,185	23,539	On Loans		0	0
Other Expenses				On Bank Account		3,19,332	3,80,052
<i>TO ESTABLISHMENT EXPENSES</i>	'H'	943	1,376	<i>BY DIVIDEND</i>		0	0
<i>TO REMUNERATION TO TRUSTEES</i>		0	0	<i>BY DONATIONS IN CASH OR KIND</i>		12,65,376	3,75,752
<i>TO REMUNERATION (in the case of math) of the head</i>		0	0	<i>BY GRANTS</i>		72,25,595	75,08,689
<i>of the math, including his household expenditure, if any</i>		0	0	<i>BY FEES</i>		0	0
<i>TO LEGAL EXPENSES</i>		0	0	<i>BY INCOME FROM OTHER SOURCES</i>		0	0
				(in details as far as possible)			
<i>TO AUDIT FEES</i>		33,470	23,236	- Contribution for Production and Publication of Educational Material		2,36,470	8,52,819
<i>TO CONTRIBUTION AND FEES</i>		0	16,937	- Contribution for Capacity Building Programme		3,24,000	6,54,300
<i>TO AMOUNT WRITTEN OFF</i>				- Membership Fee		3,500	3,500
(a) Bad Debts			2,41,840	- Contribution for IMA		1,000	19,000
(b) Loan Scholarships		0	0	- Miscellaneous Income		1,854	5,784
(c) Irrecoverable Rents		0	0	- Sale Proceeds of Fixed Assets		13,450	0
(d) Other items		20	0	<i>By Transfer from Reserves</i>			
<i>TO MISCELLANEOUS EXPENSES</i>				<i>TO DEFICIT CARRIED OVER TO BALANCE SHEET</i>		6,58,902	0
<i>TO DEPRECIATION A/C</i>		30,201	94,015				
<i>TO AMOUNTS TRANSFERRED TO RESERVE OR</i>		0	0				
<i>SPECIFIC FUNDS</i>		0	0				
<i>TO EXPENDITURE ON THE OBJECTS OF THE TRUST</i>		0	0				
(a) Religious		0	0				
(b) Educational	'T'	99,29,617	89,53,065				
(c) Medical relief		0	0				
(d) Relief of Poverty		0	0				
(e) Other Charitable Objects		0	0				
<i>TO SURPLUS CARRIED OVER TO BALANCE SHEET</i>		0	4,27,857				
NOTES FORMING PART OF ACCOUNTS	'J'						
TOTAL RUPEES		1,00,49,479	97,99,896	TOTAL RUPEES		1,00,49,479	97,99,896

AS PER OUR REPORT AS ON EVEN DATE



FOR C. S. AJGAONKAR & COMPANY,
CHARTERED ACCOUNTANTS

(V. S. SOMANI)
PROPRIETOR

DATE :-
PLACE :- MUMBAI

06 AUG 2023

FOR ABHIVYAKTI MEDIA FOR DEVELOPMENT,

DATE :- 06 AUG 2023
PLACE :- NASHIK

(SANJAY SAVALE)
PRESIDENT

(ANURAG KENGE)
TREASURER

(BHIMRAO RASKAR)
VICE PRESIDENT

**ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023**

	AS AT 31.03.2023 Amount (₹)	AS AT 31.03.2022 Amount (₹)
SCHEDULE - A		
OTHER EARMARKED FUNDS		
DEPRECIATION FUND		
BALANCE AS PER LAST BALANCE SHEET	22,00,888	27,16,134
ADD : DEPRECIATION FOR THE YEAR	21,185	1,17,555
LESS : DEPRECIATION ON ASSETS WRITTEN DOWN DURING THE YEAR REDUCED FROM MOVEABLE ASSESTS	21,681	6,32,801
	<u>22,00,392</u>	<u>22,00,888</u>
ANY OTHER FUND		
EQUIPMENT FUND FOR PURCHASE OF ASSETS		
BALANCE AS PER LAST BALANCE SHEET	142	8,07,127
LESS : EQUIPMENT FUND NO LONGER REQUIRED	3	8,06,985
BALANCE AS PER LAST BALANCE SHEET	<u>139</u>	<u>142</u>
BUILDING FUND		
BALANCE AS PER LAST BALANCE SHEET	<u>24,51,812</u>	<u>24,51,812</u>
	<u>46,52,343</u>	<u>46,52,842</u>
SCHEDULE - B		
LIABILITIES FOR EXPENSES	4,44,203	3,99,763
	<u>4,44,203</u>	<u>3,99,763</u>



ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023

	AS AT 31.03.2023 Amount (₹)	AS AT 31.03.2022 Amount (₹)
SCHEDULE - A		
OTHER EARMARKED FUNDS		
DEPRECIATION FUND		
BALANCE AS PER LAST BALANCE SHEET	22,00,888	27,16,134
ADD : DEPRECIATION FOR THE YEAR	21,185	1,17,555
LESS : DEPRECIATION ON ASSETS WRITTEN DOWN DURING THE YEAR REDUCED FROM MOVEABLE ASSESTS	21,681	6,32,801
	<u>22,00,392</u>	<u>22,00,888</u>
ANY OTHER FUND		
EQUIPMENT FUND FOR PURCHASE OF ASSETS		
BALANCE AS PER LAST BALANCE SHEET	142	8,07,127
LESS : EQUIPMENT FUND NO LONGER REQUIRED	3	8,06,985
BALANCE AS PER LAST BALANCE SHEET	<u>139</u>	<u>142</u>
BUILDING FUND		
BALANCE AS PER LAST BALANCE SHEET	<u>24,51,812</u>	<u>24,51,812</u>
	<u>46,52,343</u>	<u>46,52,842</u>
SCHEDULE - B		
LIABILITIES FOR EXPENSES	<u>4,44,203</u>	<u>3,99,763</u>
	<u>4,44,203</u>	<u>3,99,763</u>



ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023

AS AT	AS AT
31.03.2023	31.03.2022
Amount (₹)	Amount (₹)

SCHEDULE - C

GRANT-IN-ADVANCE - FOR RECURRING EXPENDITURE FROM

A. AMERICAN JEWISH WORLD SERVICES (AJWS)

FOR STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS)

BALANCE AS PER LAST BALANCE SHEET	3,12,127	19,93,937
ADD :- RECEIVED DURING THE YEAR	23,31,380	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	83,837	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	27,27,344	16,81,810
	0	3,12,127

FOR STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS)

ADD :- RECEIVED DURING THE YEAR	0	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	1,15,030	0
	-1,15,030	0
LESS :- GRANT RECEIVABLE (SHOWN AS CONTRA)	1,15,030	0
	0	0

FOR CREATING AWARENESS IN VILLAGES IN NASHIK ON COVID PANDEMIC (AJWS)

BALANCE AS PER LAST BALANCE SHEET	1,47,693	0
ADD :- RECEIVED DURING THE YEAR	0	14,15,400
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	23,412	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	1,71,105	12,67,707
	0	1,47,693

FOR CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS)

ADD :- RECEIVED DURING THE YEAR	15,68,400	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	4,321	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	15,72,721	0
	0	0

B. ASIA SOUTH PACIFIC ASSOCIATION FOR BASIC AND ADULT EDUCATION (ASPBAE)
FOR REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFE LEARNING

BALANCE AS PER LAST BALANCE SHEET	0	516
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	1,49,763	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	1,49,763	516
	0	0

C. VOLKART FOUNDATION INDIAN TRUST (VFIT) - CSR GRANT
FOR STRENGTHENING CAPACITIES OF FUNCTIONARIES OF SOCIAL SECTOR ORGANISATIONS

BALANCE AS PER LAST BALANCE SHEET	0	4,52,689
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	58,635	11,850
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	58,635	12,282
LESS :- RETURNED TO FUNDING ORGNISATION	0	4,52,257
	0	0

D. DHARMPAL SAYTYPAL GROUP (DS GROUP) - CSR GRANT
FOR STRENGTHENING RURAL ECONOMY PHASE -I

BALANCE AS PER LAST BALANCE SHEET	0	8,41,754
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	11,767	15,025
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	11,767	8,56,779
	0	0

FOR STRENGTHENING RURAL ECONOMY PHASE -II

ADD :- RECEIVED DURING THE YEAR	0	14,84,476
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	137	3,729
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	137	14,88,205
	0	0

E. MAHINDRA AND MAHINDRA LTD - CSR GRANT
FOR PROJECT HUNNAR ON PROMOTING ITI STUDENTS AT DINDORI, NASHIK

ADD :- RECEIVED DURING THE YEAR	20,00,000	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	9,053	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	20,09,053	0
	0	0
	0	4,59,820



ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023

AS AT
31.03.2023
Amount (₹)

AS AT
31.03.2022
Amount (₹)

SCHEDULE - D

INTEREST ON GRANTS IN ADVANCE

A. AMERICAN JEWISH WORLD SERVICES (AJWS)

FOR STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS)

BALANCE AS PER LAST BALANCE SHEET	73,405	27,290
ADD :- INTEREST RECEIVED DURING THE YEAR	12,442	75,203
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	83,837	29,088
	2,010	73,405

FOR CREATING AWARENESS IN VILLAGES IN NASHIK ON COVID PANDEMIC (AJWS)

BALANCE AS PER LAST BALANCE SHEET	24,556	0
ADD :- INTEREST RECEIVED DURING THE YEAR	-1,144	24,556
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	23,412	0
	0	24,556

FOR CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS)

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- INTEREST RECEIVED DURING THE YEAR	9,234	0
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	4,321	0
	4,913	0

B. ASIA SOUTH PACIFIC ASSOCIATION FOR BASIC AND ADULT EDUCATION (ASPBAE)

FOR REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFE LEARNING

BALANCE AS PER LAST BALANCE SHEET	1,44,819	1,39,868
ADD :- INTEREST RECEIVED DURING THE YEAR	4,945	4,951
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	1,49,763	0
	1	1,44,819

C. VOLKART FOUNDATION INDIAN TRUST (VFIT) - CSR GRANT

FOR STRENGTHENING CAPACITIES OF FUNCTIONARIES OF SOCIAL SECTOR ORGANISATIONS

BALANCE AS PER LAST BALANCE SHEET	56,889	60,283
ADD :- INTEREST RECEIVED DURING THE YEAR	1,746	8,456
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	58,635	11,850
	0	56,889

D. DHARMPAL SAYTYPAL GROUP (DS GROUP) - CSR GRANT

FOR STRENGTHENING RURAL ECONOMY PHASE -I

BALANCE AS PER LAST BALANCE SHEET	11,766	18,569
ADD :- INTEREST RECEIVED DURING THE YEAR	1	8,222
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	11,767	15,025
	0	11,766

FOR STRENGTHENING RURAL ECONOMY PHASE -II

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- INTEREST RECEIVED DURING THE YEAR	137	3,729
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	137	3,729
	0	0

E. MAHINDRA AND MAHINDRA LTD - CSR GRANT

FOR PROJECT HUNNAR ON PROMOTING ITI STUDENTS AT DINDORI, NASHIK

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- INTEREST RECEIVED DURING THE YEAR	9,559	0
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C	9,053	0
	506	0

7,430 **3,11,435**



ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULE 'E'
FIXED ASSETS AND DEPRECIATION TRANSFERRED TO DEPRECIATION FUND A/C
FOR THE YEAR 2022- 2023

ASSETS	RATE OF DEP.	G R O S S B L O C K				D E P R E C I A T I O N				NET BLOCK AS AT 31.03.2023
		AS AT 1.4.2022	ADDITIONS DURING THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2023	AS AT 1.4.2022	FOR THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2023	
		A M O U N T R U P E E S								
(A) EQUIPMENTS, COMPUTERS AND FURNITURE AND FIXTURES										
Equipments	10%	37	73,090	0	73,127	0	8,531	0	8,531	64,596
Computer And Systems	40%	75,856	0	1	75,855	21,681	21,670	0	43,351	32,504
Two Wheelers And Bicycles	15%	2	0	2	0	0	0	0	0	0
Office Furniture and Fixture	10%	95	0	0	95	0	0	0	0	95
TOTAL RUPEES (A)		75,990	73,090	3	1,49,077	21,681	30,201	0	51,882	97,195
PREVIOUS YEAR		9,84,008	75,800	9,83,818	75,990	5,60,467	94,015	6,32,801	21,681	54,309
(B) IMMOVABLE PROPERTY										
Building Campus	10%	23,91,060	0	0	23,91,060	21,79,206	21,185	0	22,00,391	1,90,669
TOTAL RUPEES (B)		23,91,060	0	0	23,91,060	21,79,206	21,185	0	22,00,391	1,90,669
PREVIOUS YEAR		23,91,060	0	0	23,91,060	21,55,667	23,539	0	21,79,206	2,11,854



ABHIVYAKTI MEDIA FOR DEVELOPMENT
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2023

	AS AT 31.03.2023 Amount (₹)	AS AT 31.03.2022 Amount (₹)
SCHEDULE - F		
LOANS AND ADVANCES		
ADVANCE FOR EXPENSES	1,298	1,322
OTHER RECEIVABLES	1,04,786	3,25,360
TAX DEDUCTED AT SOURCE	75,526	2,57,389
DEPOSITS	8,270	3,570
TOTAL	1,89,880	5,87,641
SCHEDULE - G		
BANK BALANCES IN SAVING ACCOUNTS	11,83,474	17,31,987
BANK BALANCES SWEEPING & FIXED DEPOSITS ACCOUNTS	50,14,600	55,61,482
	61,98,074	72,93,469
	2022-2023	2021-2022
SCHEDULE - H		
ESTABLISHMENT EXPENSES		
MEETING EXPENSES	943	1,376
TOTAL	943	1,376
SCHEDULE - I		
EXPENDITURE ON THE OBJECT OF THE TRUST		
PROJECT EXPENDITURE		
STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA	1,15,030	0
STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA	27,27,344	16,81,810
EMPOWERING RURAL GIRLS IN NASHIK TO ADVOCATE FOR THEIR RIGHTS	0	4,02,984
CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL MAHARASHTRA	15,72,721	0
CREATING AWARENESS IN VILLAGES IN NASHIK ON COVID PANDEMIC	1,71,105	12,67,707
FACILITATING MEDIA FOR STRENGTHENING EXPRESSIONS IN LOCAL GOVERNANCE	0	1,087
REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFELONG LEARNING	1,49,763	516
DISCRIMINATION IN EDUCATION	3,94,502	0
YOUTH CONSTITUTION FUTURE OF EDUCATION	0	1,09,366
YOUTH CONSTITUENCY BUILDING FOR EDUCATION-2021	0	7,93,077
BASIC LEADERSHIP DEVELOPMENT COURSE 2021	0	8,01,650
NETWORKING PROGRAMME EXPENSES	3,03,089	1,43,840
NETWORKING SUPPORT EXPENSES	58,128	1,293
STRENGTHENING RURAL ECONOMY PHASE -I	11,767	8,56,779
STRENGTHENING RURAL ECONOMY PHASE -II	137	14,88,205
PROMOTING HUNNAR ITI DINDORI STUDENTS	20,09,053	0
STRENGTHENING CAPACITIES OF FUNCTIONARIES OF SOCIAL SECTOR ORGANIZATIONS	58,635	12,282
MEDIA PRODUCTION DESIGN AND DISSEMINATION	17,500	1,49,667
CAPACITY BUILDING PROGRAMME	86,480	91,486
ENVIRONMENT AWARENESS ACTIVITIES EXPENSES	6,58,344	0
PROGRAM SUPPORT EXPENSES	15,96,019	11,51,316
TOTAL	99,29,617	89,53,065



Abhivyakti Media For Development

Schedule forming part of financial statements for the year ended 31st March 2023

Schedule - 'J'

Notes Forming Part of Accounts

A) Trust Information

Abhivyakti Media for Development registered on 05th January 1987 vide registered number- Maharashtra state, Mumbai -5, 1987 G.B.B.S Under the Societies Registration Rules, 1860 (Rules 21 of 1860) and F-2702 of Mumbai Public Charitable Trust Rules, 1950 (Mumbai Rule no. 29 of 1950). This trust also registered under Foreign Contribution Regulation Act 2010, FCRA Number -083900052 dated 01/11/2016.

This year our focus was on two themes namely strengthening rural economy for overall community well being in 10 villages of Trimbakeshwar block and second, on building capacities of girls, women and youth in gender, leadership, livelihood, media and panchayat raj of more than 16 villages from Trimbakeshwar block in Nashik district. The constituent members were able to act as change agents and they were successful in organizing their community members to make their panchayats function with more transparency, be more gender inclusive and take efforts for enhancing the overall development of the village communities. The research work done by the young girls in the 'action research' project in Nashik has give voice to women's concerns and has equipped them to bring the desired change in their villages. The dissemination of the reports have widened the reach out of grassroots expressions to a larger sections of our society.

The financial statement are Adoption by the trustees on 6th August, 2023

B) Significant Accounting Policies

1. Basis for preparation of financial statements

The financial statements are prepared on an accrual basis under historical cost convention.

2. Fixed Assets

Fixed assets are stated at cost of acquisition including any additional cost attributable to bringing the asset to condition for its intended use.

Depreciation has been charged based on the Property, Plant and Equipment's acquired out of funded project has been amortised over a period of project activity and keeping balance of 5 % of the assets.

When assets is acquired out of income of the trust has been deprecation as per useful life of assets (Computer and system - 3 years, Furniture and Fixture - 10 Years , Equipment's - 3 Years, Building - 30 Years)

3. Equipment Fund

Equipment fund has been credited to the extent of utilisation of funds for acquisition of fixed assets out of sanctioned grants

4. Revenue Recognition

Earmarked Grants received have been recognised as income to the extent of its utilisation for the project.

5. Foreign Currency Transactions

Grants received in foreign currency have been converted into Indian Rupees at the exchange rate prevailing on the date of receipt. Surplus received on exchange rate fluctuations has been recognised as surplus grant received in advance and such amounts have been utilised in accordance with the terms and conditions of implementation of the project and as per the instructions received from the respective funding agencies. Balance surplus has been included in Grant in Advance and disclosed separately.

6. Retirement Benefits to Employee

a) Group Gratuity cum Life Insurance Policy has been taken from the Life Insurance Corporation of India for the benefit of employees. Gratuity is provided on the basis of valuation determined by LIC. Premium & contribution paid on above policy has been charged proportionately to respective projects.

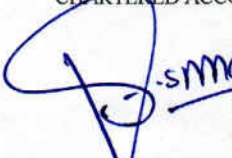
b) Contribution to Provident Fund are deposited with Provident Fund Commissioner's Office.

7. Previous year's figures have been regrouped and reclassified wherever necessary to conform to current year's classification.

As per our report of even date.

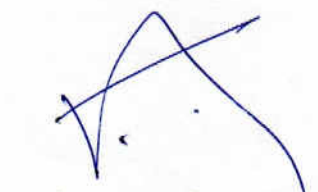
For C.S. Ajgaonkar And Co.,
CHARTERED ACCOUNTANTS

For Abhivyakti Media For Development,


(V.S. Somani)
Proprietor
Place :- Mumbai
Date :- 06 AUG 2023


(Sanjay Savale)
President
Place :- Nashik
Date :- 06 AUG 2023


(Anurag Kenge)
Treasurer
Place :- Nashik
Date :- 06 AUG 2023


(Chhitraro Raskar)
Vice President
Place :- Nashik
Date :- 06 AUG 2023