BHALCHANDRA D. KARVE & ASSOCIATES
CHARTERED ACCOUNTANT

CA BHALCHANDRA D. KARVE
M.Com, F.C.A., D.I.S.A. (ICAI), D.I.R.M. (ICAI), I.F.R.S. (ICAI)

1364, Karve Bungalow, Tilakwadi, Sharanpur Road, Nashik - 422 002. Phone : 0253 - 2314630
E-mail : reachcakarve@gmail.com, mankarve@rediffmail.com

INDEPENDENT AUDITOR REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

Date : / /202

To,
The Trustees,
Abhivyakti Media For Development,
31/A, Kalyani Nagar, Anandwali Shiwar,
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 2025, 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 give 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, 2025 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.

M/s Bhalchandra D. Karve & Associates
FRN No. 135281W

BHALCHANDRA D. KARVE & ASSOCIATES
CHARTERED ACCOUNTANT

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1364, Karve Bungalow, Tilakwadi, Sharanpur Road, Nashik - 422 002. Phone : 0253 - 2314630
E-mail : reachcakarve@gmail.com, mankarve@rediffmail.com

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

Date : / /202

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.

For Bhalchandra D. Karve & Associates.,
Chartered Accountants.
Registration No. 135281W

M/s Bhalchandra D. Karve & Associates ★ FRN No. 135281W

CA B. D. Karve
Proprietor
M. No.: 105965
UDIN No.: 25105965BMGYWC7171

Place: Nashik
Date: 30/08/2025

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 2025

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 Bhalchandra D. Karve & Associates.,

Chartered Accountants

Firm Reg. No. 135281W

M/s. Bhalchandra D. Karve & Associates * FRN No. 135281W

Place : Nashik

Date :- 30/08/2025

(CA. Bhalchandra D. Karve)

Proprietor

Membership No. 105965

UDIN: 25105965BMGYWC7171

THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE - IX C

Vide Rule 32

Statement of income liable to contribution for the year ending 31st March, 2025

Name of the Public Trust - Abhivyakti Media For Development

Registration No. F - 2702

I.	Income as shown in the Income and Expenditure Accounts		74,57,120
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	85,70,868	
	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	85,70,868
	Gross Annual Income chargeable to Contribution		(11,13,748)
	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.

For Bhalchandra D. Karve & Associates.,
Chartered Accountants
Firm Reg. No. 135281W

Bhalchandra D. Karve & Asso. FRN No. 135281W

Place :- Nashik
Date :- 30/08/2025

(CA. Bhalchandra D. Karve)
Proprietor

Trust Address :
31/A, Survey No. 8,
Kalyani Nagar, Anandwali Shivar
Gangapur Road,
Nashik - 422 013
Place :- Nashik
Date :- 30 AUG 2025

Anita Borkar

(Pradeep Kshatriya)	**(Anita Borkar)**	**(Anurag Kenge)**
President	**Secretary**	**Treasurer**

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 2025

FUNDS AND LIABILITIES		SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
TRUST FUNDS AND CORPUS				
Balance as per last balance sheet	₹ 7,17,318			
Add : Received during the year	₹ Nil		7,17,318	7,17,318
OTHER EARMARKED FUNDS				
(Created under the provisions of the trust deed or scheme or out of the Income)				
Sinking Fund			-	-
Reserve Fund			-	-
Any Other Fund		'A'	47,78,270	46,71,410
LOANS (Secured or Unsecured)				
From Trustees			-	-
From Others			-	-
LIABILITIES :				
For Expenses		'B'	4,85,033	13,33,824
For Advances			-	-
For Earmarked Grants		'C' & 'D' E	31,38,603	43,61,122
For Rent and Other Deposits			-	-
For Sundry Credit Balance			-	-
INCOME AND EXPENDITURE ACCOUNT				
Balance as per last Balance Sheet	₹ 30,76,559.00			
Less : Deficit as per Income & Expenditure A/c	₹ 15,35,627.00		15,40,931	30,76,559
NOTES FORMING PART OF ACCOUNTS		'K'		
			1,06,60,155	1,41,60,232

PROPERTY AND ASSETS	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
IMMOVABLE PROPERTY :-			
Land		2,60,838	2,60,838
Building Campus	'F'	23,91,060	23,91,060
(Suitable classified giving mode of valuation). Additions or deductions (including those for depreciation) if any, during the year.			
INVESTMENTS		-	-
(Suitable classified giving mode of valuation.)			
MOVABLE FIXED ASSETS			
Furniture and Fixtures and Other Assets	'F'	1,61,535	1,26,674
Balance as per last balance sheet		-	-
Additions or deduction (including those for the depreciations), if any during the year		-	-
LOANS (Secured or Unsecured)			
Good / doubtful		-	-
Loans (scholarships)		-	-
Other Loans		-	-
ADVANCES			
To Trustees		-	-
To Employees		-	-
To Contractor		-	-
To Lawyers		-	-
To Others	'G'	1,23,081	6,74,408
INCOME OUTSTANDING			
Rent		-	-
Interest		1,45,636	1,77,486
Other Income		-	-
Grant Receivable		-	-
CASH AND BANK BALANCES			
(a) In Current Account or Fixed Deposit Account with bank	'H'	75,64,679	1,05,21,511
(b) With the Manager		13,326	8,255
INCOME AND EXPENDITURE ACCOUNT			
Balance as per last Balance Sheet			
		1,06,60,155	1,41,60,232

AS PER OUR REPORT AS ON EVEN DATE

For Bhalchandra D. Karve & Associates,
Chartered Accountants

M/s Bhalchandra D. Karve & Associates
FRN No. 135281W

Place :- Nashik
Date :- 30/08/2025

(CA. Bhalchandra D. Karve)
Proprietor

Date :- 30 AUG 2025
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.

anita borkar

(Pradeep Kshatriya)
President

(Anita Borkar)
Secretary

(Anurag Kenge)
Treasurer

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 2025

EXPENDITURE	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES	INCOME	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
TO EXPENDITURE IN RESPECT OF PROPERTIES				*BY RENT* - (accrued)		0	0
Rates, taxes, cess		7,564	7,564	(realised)			
Repairs and Maintenance		2,36,422	871	*BY INTEREST* :- (accrued)		0	0
Salaries		0	0	(realised)			
Insurance		27,942	26,442	On Securities		0	0
Depreciation (by way of provision or adjustments)	'F'	17,160	19,067	On Loans		0	0
Other Expenses				On Bank Account		3,71,692	3,03,526
TO ESTABLISHMENT EXPENSES	'I'	15,675	26,356	*BY DIVIDEND*		0	0
TO REMUNERATION TO TRUSTEES		0	0	*BY DONATIONS IN CASH OR KIND*		1,33,975	4,32,463
TO REMUNERATION (in the case of math) of the head of the math, including his household expenditure, if any		0	0	*BY GRANTS*		62,31,907	1,21,31,621
				BY FEES		0	0
TO LEGAL EXPENSES		0	0	*BY INCOME FROM OTHER SOURCES*		0	0
				(in details as far as possible)			
TO AUDIT FEES		62,277	40,258	- Contribution for Production and Publication of Educational Material		6,71,395	12,30,697
TO CONTRIBUTION AND FEES		0	0	- Contribution for Capacity Building Programme		9,000	1,66,450
TO AMOUNT WRITTEN OFF		0	0	- Membership Fee		3,500	3,500
(a) Bad Debts		0	0	- Contribution for IMA		1,000	22,000
(b) Loan Scholarships		0	0	- Miscellaneous Income		34,651	19,792
(c) Irrecoverable Rents		0	0	- Sale Proceeds of Fixed Assets		0	0
(d) Other items		0	0	*By Transfer from Reserves*			
TO MISCELLANEOUS EXPENSES							
TO DEPRECIATION A/C	'F'	54,839	24,521	*TO DEFICIT CARRIED OVER TO BALANCE SHEET*		15,35,627	4,41,476
TO AMOUNTS TRANSFERRED TO RESERVE OR SPECIFIC FUNDS		0	0				
TO EXPENDITURE ON THE OBJECTS OF THE TRUST							
(a) Religious		0	0				
(b) Educational	'J'	85,70,868	1,46,06,446				
(c) Medical relief		0	0				
(d) Relief of Poverty		0	0				
(e) Other Charitable Objects		0	0				
TO SURPLUS CARRIED OVER TO BALANCE SHEET		0	0				
NOTES FORMING PART OF ACCOUNTS	'K'						
TOTAL RUPEES		**89,92,748**	**1,47,51,525**	**TOTAL RUPEES**		**89,92,748**	**1,47,51,525**

AS PER OUR REPORT AS ON EVEN DATE

For Bhalchandra D. Karve & Associates,
Chartered Accountants

M/s. Bhalchandra D. Karve & Associates FRN No. 135281W

For Abhivyakti Media For Development,

Place :- Nashik
Date :- 30/08/2025

(CA. Bhalchandra D. Karve)
Proprietor

Date :- 30 AUG 2025
Place :- Nashik

(Pradeep Kshatriya)
President

anita borkar
(Anita Borkar)
Secretary

(Anurag Kenge)
Treasurer

Abhivyakti Media For Development
Schedules Forming Part Of The Balance Sheet As At 31St March 2025

	AS AT 31.03.2025 Amount (₹)	AS AT 31.03.2024 Amount (₹)
Schedule - A		
Other Earmarked Funds		
Depreciation Fund		
Balance As Per Last Balance Sheet	22,19,459	22,00,392
Add : Depreciation For The Year	17,160	19,067
	22,36,619	**22,19,459**
Any Other Fund		
Equipment Fund For Purchase Of Assets		
Balance As Per Last Balance Sheet	139	139
Add: Acquisition Of Assets	89,700	0
	89,839	**139**
Building Fund		
Balance As Per Last Balance Sheet	**24,51,812**	**24,51,812**
	47,78,270	**46,71,410**

SCHEDULE - B

	AS AT 31.03.2025 Amount (₹)	AS AT 31.03.2024 Amount (₹)
Liabilities for Expenses		
Audit Fee Payable	48,600	48,600
TDS Payble	48,835	52,806
Profession Tax Payble	1,200	1,400
Provident Fund Payble	10,800	12,600
Telephone Bill Payble	740	740
Water bill Payble	66	88
Other Payables	3,74,792	7,07,340
Advances and Prepaid income	0	5,10,250
	4,85,033	**13,33,824**

M/s Bhalchandra D. Karve & Associates FRN No. 135281W

Abhivyakti Media For Development
Schedules Forming Part Of The Balance Sheet As At 31St March 2025

	AS AT 31.03.2025 Amount (₹)	AS AT 31.03.2024 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) Grant No. 14053		
Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	0	0
Add :- Transferred From Interest On Grant A/C	0	2,010
Less :- Transferred To Income & Expenditure A/C	0	2,010
	0	**0**
Learning Together: A Convening With Adolescent Girls And Young Women Participants Of The 'Shodhini' Programe (AJWS) Grant No. 16049		
Balance As Per Last Balance Sheet	12,30,268	0
Add :- Received During The Year	0	12,32,480
Less :- Transferred To Income & Expenditure A/C	8,35,478	2,212
	3,94,790	**12,30,268**
For Strengthening Capacities Of Marginalized Girls In Rural Maharashtra (AJWS) Grant No. 15396		
Balance As Per Last Balance Sheet	30,67,086	0
Add :- Received During The Year	0	54,91,379
Less :- Transferred To Income & Expenditure A/C	23,56,398	24,24,294
	7,10,688	30,67,086
	7,10,688	**30,67,086**
For Creating An Enabling Environment For Marginalized Girls In Rural Maharashtra (AJWS) Grant No. 15777		
Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	0	0
Add :- Transferred From Interest On Grant A/C	0	5,014
Less :- Transferred To Income & Expenditure A/C	0	5,014
	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	0
Add :- Transferred From Interest On Grant A/C	0	2
Less :- Transferred To Income & Expenditure A/C	0	2
	0	**0**
C. Mahindra And Mahindra Ltd - CSR Grant		
For Project Hunnar On Promoting Iti Students At Dindori, Nashik		
Add :- Received During The Year	0	0
Add :- Transferred From Interest On Grant A/C	0	543
Less :- Transferred To Income & Expenditure A/C	0	543
	0	**0**

M/s Bhalchandra D. Kale & Associates FRN No. 135281W

For Project Hunnar – Skill Enhancement Of Youth, Nashik

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	0	20,00,000
Less :- Transferred To Income & Expenditure A/C	0	20,00,000
	0	**0**

For Project Integrated Village Development, Malegaon Taluka Trimbakeshwar (Nashik)

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	0	35,00,000
Less :- Transferred To Income & Expenditure A/C	0	35,00,000
	0	**0**

For Project Integrated Village Development, Sapte Taluka Trimbakeshwar (Nashik)

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	0	25,00,000
Less :- Transferred To Income & Expenditure A/C	0	25,00,000
	0	**0**

D. Aasha England

For Established Community Leanring Center For Youth

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	2,12,000	0
Less :- Transferred To Income & Expenditure A/C	1,62,483	0
	49,517	**0**

E Azim Premji Foundation

For Empowering 30 Gram Sabhas, Particularly Youth And Women Members, In Trimbakeshwar

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	35,01,850	0
Less :- Transferred To Income & Expenditure A/C	17,97,603	0
	17,04,247	**0**
	28,59,242	**42,97,354**

Schedule - D

Grant-In-Advance - For Non Recurring Expenditure From

A. Azim Premji Foundation

For Empowering 30 Gram Sabhas, Particularly Youth And Women Members, In Trimbakeshwar

Balance As Per Last Balance Sheet	0	0
Add :- Received During The Year	91,150	0
Less :- Transferred To Equipment Fund A/C	89,700	0
	1,450	**0**

M/s Bhalchandra D. Karve & Associates FRN No. 135281W

Abhivyakti Media For Development
Schedules Forming Part Of The Balance Sheet As At 31St March 2025

	AS AT 31.03.2025 Amount (₹)	AS AT 31.03.2024 Amount (₹)
Schedule - E		
Interest On Grants In Advance		
A. American Jewish World Services (AJWS)		
For Strengthening Capacities Of Marginalized Girls In Rural Maharashtra (AJWS) Grant No. 14053		
Balance As Per Last Balance Sheet	0	2,010
Add :- Interest Received During The Year	0	0
Less :- Transferred To Grant In Advance A/C	0	2,010
	0	**0**
Learning Together: A Convening With Adolescent Girls And Young Women Participants Of The 'Shodhini' Programe (AJWS) Grant No. 16049		
Balance As Per Last Balance Sheet	1,412	0
Add :- Interest Received During The Year	55,008	1,412
	56,420	**1,412**
For Strengthening Capacities Of Marginalized Girls In Rural Maharashtra (AJWS) Grant No. 15396		
Balance As Per Last Balance Sheet	62,356	0
Add :- Interest Received During The Year	65,624	62,356
	1,27,980	62,356
For Creating An Enabling Environment For Marginalized Girls In Rural Maharashtra (AJWS) Grant No. 15777		
Balance As Per Last Balance Sheet	0	4,913
Add :- Interest Received During The Year	0	101
Less :- Transferred To Grant In Advance A/C	0	5,014
	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	1
Add :- Interest Received During The Year	0	1
Less :- Transferred To Grant In Advance A/C	0	2
	0	**0**
	0	**0**
C. Mahindra And Mahindra Ltd - CSR Grant		
For Project Hunnar On Promoting Iti Students At Dindori, Nashik		
Balance As Per Last Balance Sheet	0	506
Add :- Interest Received During The Year	0	37
Less :- Transferred To Grant In Advance A/C	0	543
	0	**0**
D. Azim Premji Foundation		
For Empowering 30 Gram Sabhas, Particularly Youth And Women Members, In Trimbakeshwar		
Balance As Per Last Balance Sheet	0	0
Add :- Interest Received During The Year	93,511	0
	93,511	**0**
	2,77,911	**63,768**

M/s Bhalchandra P. Karve & Associates
FRN No. 135281W

Abhivyakti Media For Development

Schedule 'F'

Fixed Assets And Depreciation Transferred To Depreciation Fund A/C

For The Year 2024- 2025

ASSETS	RATE OF DEP.	GROSS BLOCK				DEPRECIATION				NET BLOCK
		AS AT 1.4.2024	ADDITIONS DURING THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2025	AS AT 1.4.2024	FOR THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2025	AS AT 31.03.2025
		AMOUNT RUPEES								
(A) EQUIPMENTS, COMPUTERS AND FURNITURE AND FIXTURES										
Equipments	10%	73,127	0	0	73,127	18,215	8,231	0	26,446	46,681
Computer And Systems	40%	1,29,855	89,700	0	2,19,555	58,188	46,608	0	1,04,796	1,14,759
Two Wheelers And Bicycles	15%	0	0	0	0	0	0	0	0	0
Office Furniture and Fixture	10%	95	0	0	95	0	0	0	0	95
TOTAL RUPEES (A)		**2,03,077**	**89,700**	**0**	**2,92,777**	**76,403**	**54,839**	**0**	**1,31,242**	**1,61,535**
PREVIOUS YEAR		1,49,077	54,000	0	2,03,077	51,882	24,521	0	76,403	1,26,674
(B) IMMOVABLE PROPERTY										
Building Campus	10%	23,91,060	0	0	23,91,060	22,19,458	17,160	0	22,36,618	1,54,442
TOTAL RUPEES (B)		**23,91,060**	**0**	**0**	**23,91,060**	**22,19,458**	**17,160**	**0**	**22,36,618**	**1,54,442**
PREVIOUS YEAR		23,91,060	0	0	23,91,060	22,00,391	19,067	0	22,19,458	1,71,602

Abhivyakti Media For Development
Schedules Forming Part Of The Balance Sheet As At 31St March 2025

Schedule - G	AS AT 31.03.2025 Amount (₹)	AS AT 31.03.2024 Amount (₹)
Loans And Advances		
Advance For Expenses	2,741	26,207
Other Receivables	7,500	4,03,055
Tax Deducted At Source	1,04,570	2,36,876
Deposits	8,270	8,270
Total	**1,23,081**	**6,74,408**

Schedule - H		
Bank Balances In Saving Accounts	11,48,000	48,50,011
Bank Balances Sweeping & Fixed Deposits Accounts	64,16,679	56,71,500
	75,64,679	**1,05,21,511**

Schedule - I		
Establishment Expenses		
Meeting Expenses	15,675	26,356
Total	**15,675**	**26,356**

Schedule - J		
Expenditure On The Object Of The Trust		
Project Expenditure		
Strengthening Capacities Of Marginalized Girls In Rural Maharashtra (AJWS), Grant no. 15396	23,56,398	24,24,294
Strengthening Capacities Of Marginalized Girls In Rural Maharashtra (AJWS), Grant no. 14053	0	2,010
Learning Together: A Convening With Adolescent Girls And Young Women Participants Of The 'Shodhini' Programme (AJWS), Grant no. 16049	8,35,478	2,212
Creating An Enabling Environment For Marginalized Girls In Rural Maharashtra (AJWS), Grant no. 15777	0	5,014
Regional Networking For Transformative Education And Lifelong Learning	0	2
Digitalisation Of Learning Resources	0	22,565
Networking Programme Expenses	1,75,565	3,84,383
Networking Support Expenses	2,731	2,553
Promoting Hunnar ITI Dindori Students	132	543
Indian Multiversity Alliance	0	3,979
Empowering 30 Gram Sabha's, Particularly Youth And Women Members, in Trimbakeshwar	17,97,603	0
Hunnar – Skill Enhancement of Youth, Nashik	0	20,00,000
Integrated Village Development, Malegaon Taluka Trimbakeshwar (Nashik)	0	35,00,000
Integrated Village Development, Sapte Taluka Trimbakeshwar (Nashik)	0	25,00,000
Media Production Design And Dissemination	2,93,790	4,37,406
Capacity Building Programme	0	368
Establish Silk Business for SHG Women at Kochargaon For Livelihood	8,00,000	0
Setting Up Community Learning Centre at Ambai for Youth Learning	1,50,000	0
Sustainable Livelihoods Using Science And Technological Solutions- Mitra CSR Project	0	13,42,955
Shodhini House Rent Contribution	1,14,000	0
Program Support Expenses	20,45,171	19,78,162
Total	**85,70,868**	**1,46,06,446**

M/s Bhalchandra D. Karve & Associates FRN No. 135281W

Abhivyakti Media For Development
Schedule forming part of financial statements for the year ended 31st March 2025

Schedule - 'K'
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 Maharashtra 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 01/04/2024. This Trust undertakes the Corporate Social Responsibility activities and has been registered with Ministry of Corporate Affairs.

This financial year Ogransaction focused on two themes namely strengthening rural economy for overall community well being in 1 village of Dindori block through setting up of small scale livelihood opportunities to women self help group, and second, on building capacities of girls, women and youth in gender, leadership, livelihood, communication, panchayat raj, and creating awareness on PESA Act in more than 35 villages from Trimbakeshwar block in Nashik district. The constituent members were able to act as responsible community facilitators as 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 given voice to women's concerns and has equipped them to bring the desired change in their villages.

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.
   (i) Assets acquired from contract grants have been depreciated over a period of the project and keeping balance of Rs.1/- of the assets
   (ii) Assets acquired from own sources have been depreciated as per useful life of assets
   (Computer and system - 3 years, Furniture and Fixture - 10 Years , Equipment's - 3 Years, Building - 30 Years)
3. **Revenue Grant**
   Grants related with revenue have been recongnised on a systematic basis in the Income and Expenditure Account over the period necessary to match them with the releated costs as they are intended to compensate. Interest earned on unutilised grants has been credited to grant in advance accounts.
4. **Foreign Currency Transactions**
   Grants received in foreign currency have been converted into Indian Rupees at the exchange rates 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.
5. **Retirement Benefits to Employees**
   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.
6. 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 Bhalchandra D. Karve & Associates.
Chartered Accountants

Bhalchandra D. Karve & Associates FRN No. 135281W

(CA. B. D. Karve)
Proprietor
Place :- Nashik
Date :- 30/08/2025

For Abhivyakti Media For Development,

(Pradeep Kshatriya)	**(Anita Borkar)**	**(Anurag Kenge)**
President	Secretary	Treasurer
Place :- Nashik	Place :- Nashik	Place :- Nashik
Date :- 30 AUG 2025	Date :- 30 AUG 2025	Date :- 30 AUG 2025