



**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 31<sup>ST</sup> MARCH, 2024**

(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 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 2024, 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, 2024 and Deficit 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 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: **19 AUG 2024**

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

**CA V. S. Somani**

Proprietor

M. No.: 102664

UDIN No.: 24102664BKEJQC9978





**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 2024

- |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 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

MEMBERSHIP NO. 102664

PLACE : Mumbai

DATE **19 AUG 2024**

THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE - IX C

Vide Rule 32

Statement of income liable to contribution for the year ending 31st March, 2024

Name of the Public Trust - Abhivyakti Media For Development

Registration No. F - 2702

I.	Income as shown in the Income and Expenditure Accounts	1,43,10,049
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	1,46,06,446
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.	NIL
	At one percent of such income.	
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	1,46,06,446
	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 : 19 AUG 2024

Trust Address :

31/A, Survey No. 8,

Kalyani Nagar, Anandwali Shivar

Gangapur Road,

Nashik - 422 013

Place :- Nashik

Date :- 18th August 2024

(SANJAY SAVALE)  
PRESIDENT

(ANITA BORKAR)  
SECRETARY

(ANURAG KENGE)  
TREASURER

THE BOMBAY PUBLIC TRUSTS ACT, 1996  
SCHEDULE VIII  
(VIDE RULE 17 (1))

NAME OF THE PUBLIC TRUST : AARVYAKTI MEDIA FOR DEVELOPMENT - REGISTRATION NO. F-2702  
BALANCE SHEET AS AT 31ST MARCH 2024

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
<b>TRUST FUNDS AND CORPUS</b> Balance as per last balance sheet ₹ 7,17,318 Add: Received during the year Nil		7,17,318	7,17,318	<b>IMMOVABLE PROPERTY :-</b> Land Building/Campus (Suitable classified giving mode of valuation) Additions or deductions (including those for depreciation) if any, during the year.	E	2,60,838 23,91,060	2,60,838 23,91,060
<b>OTHER EARNMARKED FUNDS</b> (Created under the provisions of the trust deed or schemes or out of the income)				<b>INVESTMENTS</b> (Suitable classified giving mode of valuation)			
Sinking Fund		0	0	<b>MOVABLE FIXED ASSETS</b> Furniture and Fixtures and Other Assets	E	1,26,774	97,193
Reserve Fund		0	0	Balance as per last balance sheet		0	0
Any Other Fund		46,71,410	46,52,343	Additions or deduction (including those for the depreciations), if any during the year		0	0
<b>LOANS (Secured or Unsecured)</b>				<b>LOANS (Secured or Unsecured)</b> Good / doubtful Loans (scholarship)		0	0
From Trustees	A	0	0	Other Loans		0	0
From Others		0	0	<b>ADVANCES</b>		0	0
<b>LIABILITIES :</b>	B	13,33,824	4,44,203	To Trustees		0	0
For Expenses		0	7,430	To Employees		0	0
For Advances		0	0	To Contractor		0	0
For Earnmarked Grants	C & D	43,61,122	0	To Lawyers		0	0
For Rent and Other Deposits		0	0	To Others		6,74,408	1,39,880
For Surety Credit Balances		0	0	<b>INCOME OUTSTANDING</b>	F		
<b>INCOME AND EXPENDITURE ACCOUNT</b>				Interest		0	0
Balance as per last Balance Sheet ₹ 35,18,035		30,76,539	35,18,035	Rent		0	0
Less: Deficit as per Income & Expenditure A/c ₹ 4,41,476				Other Income		1,77,486	32,295
				Grant Receivable		0	0
				<b>CASH AND BANK BALANCES</b>		1,05,21,111	61,98,074
				(a) In Current Account or Fixed Deposit Account with bank	G	8,255	4,956
				(b) With the Manager			
				<b>INCOME AND EXPENDITURE ACCOUNT</b>			
				Balance as per last Balance Sheet			
NOTES FORMING PART OF ACCOUNTS	J	1,41,60,332	93,39,329			1,41,60,332	93,39,329

AS PER OUR REPORT AS ON EVEN DATE

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

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

DATE: 19 AUG 2024  
PLACE: MUMBAI  
PROPRIETOR



(SANDAY SAYALE)  
PRESIDENT

(ANITA BORKAR)  
SECRETARY

(ANURAG KENGE)  
TREASURER



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

NAME OF THE PUBLIC TRUST : ABHIVAKTI MEDIA FOR DEVELOPMENT - REGISTRATION NO. F - 2702  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

EXPENDITURE	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES	INCOME	SCHEDULE	CURRENT YEAR AMOUNT IN RUPEES	PREVIOUS YEAR AMOUNT IN RUPEES
<b>TO EXPENDITURE IN RESPECT OF PROPERTIES</b> Rates, taxes, cess Repairs and Maintenance Salaries Insurance Depreciation (by way of provision or adjustments) Other Expenses		7,564 871 0 26,442 19,067	7,595 2,603 0 23,845 21,185	BY RENT :- (secured) (realised) BY INTEREST :- (secured) (realised) On Securities On Loans On Bank Account BY DIVIDEND BY DONATIONS IN CASH OR KIND BY GRANTS BY FEES BY INCOME FROM OTHER SOURCES (in details as far as possible) - Contribution for Production and Publication of Educational Material - Contribution for Capacity Building Programme - Membership Fee - Contribution for BMA - Miscellaneous Income - Sale Proceeds of Fixed Assets 20 By Transfer from Reserves		0 0 0 3,03,526 0 0 4,32,463 1,21,31,621 0 0 12,30,697 1,66,450 3,500 22,000 19,792 0 4,41,476	0 0 0 3,19,332 0 0 12,65,376 72,23,595 0 0 2,36,470 3,24,000 3,500 1,000 1,854 13,450 6,58,902
<b>TO ESTABLISHMENT EXPENSES</b> <b>TO REIMBURSEMENT TO TRUSTEES</b> <b>TO REIMBURSEMENT (in the case of muthi) of the Board</b> <b>of the muthi, including his household expenditure, if any</b> <b>TO LEGAL EXPENSES</b>	H	26,356 0 0 0	943 0 0 0				
<b>TO AUDIT FEES</b> <b>TO CONTRIBUTION AND FEES</b> <b>TO AMOUNT WRITTEN OFF</b> (a) Bad Debts (b) Loan Scholarships (c) Irrecoverable Rents (d) Other items		40,258 0 0 0 0 0	33,470 0 0 0 0 0				
<b>TO MISCELLANEOUS EXPENSES</b> <b>TO DEPRECIATION A/C</b> <b>TO AMOUNTS TRANSFERRED TO RESERVE OR</b> <b>SPECIFIC FUNDS</b> <b>TO EXPENDITURE ON THE OBJECTS OF THE TRUST</b>	T	24,521 0 0 0	30,201 0 0 0				
(a) Religious (b) Educational (c) Medical relief (d) Relief of Poverty (e) Other Charitable Objects <b>TO SURPLUS CARRIED OVER TO BALANCE SHEET</b>		1,46,06,446 0 0 0 0	99,29,617 0 0 0 0				
<b>NOTES FORMING PART OF ACCOUNTS</b>	J	0	0				
<b>TOTAL RUPEES</b>		1,47,51,525	1,00,49,479	<b>TOTAL RUPEES</b>		1,47,51,525	1,00,49,479

AS PER OUR REPORT AS ON EVEN DATE

DATE : 19 AUG 2024  
PLACE : MUMBAI

FOR C. S. AGGARWAL & COMPANY  
CHARTERED ACCOUNTANTS  
M. No. 102564  
FNN-100214  
V. S. SOMANI  
PROPRIETOR

DATE : 18 AUG 2024  
PLACE : NASHIK

(SUNIL SAYALD)  
PRESIDENT  
(ANITA BORKAR)  
SECRETARY

(ANURAG KENGE)  
TREASURER

**ABHIVYAKTI MEDIA FOR DEVELOPMENT**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2024**

	AS AT 31.03.2024 Amount (₹)	AS AT 31.03.2023 Amount (₹)
<b>SCHEDULE - A</b>		
<b>OTHER EARMARKED FUNDS</b>		
<b>DEPRECIATION FUND</b>		
BALANCE AS PER LAST BALANCE SHEET	22,00,392	22,00,888
ADD : DEPRECIATION FOR THE YEAR	19,067	21,185
LESS : DEPRECIATION ON ASSETS WRITTEN DOWN DURING THE YEAR REDUCED FROM MOVEABLE ASSESTS	0	21,681
	<b>22,19,459</b>	<b>22,00,392</b>
<b>ANY OTHER FUND</b>		
<b>EQUIPMENT FUND FOR PURCHASE OF ASSETS</b>		
BALANCE AS PER LAST BALANCE SHEET	139	142
LESS : EQUIPMENT FUND NO LONGER REQUIRED	0	3
BALANCE AS PER LAST BALANCE SHEET	<b>139</b>	<b>139</b>
<b>BUILDING FUND</b>		
BALANCE AS PER LAST BALANCE SHEET	<b>24,51,812</b>	<b>24,51,812</b>
	<b>46,71,410</b>	<b>46,52,343</b>
<b>SCHEDULE - B</b>		
<b>LIABILITIES FOR EXPENSES</b>		
	13,33,824	4,44,203
	<b>13,33,824</b>	<b>4,44,203</b>



ABHIVYAKTI MEDIA FOR DEVELOPMENT  
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2024

AS AT 31.03.2024 Amount (₹)	AS AT 31.03.2023 Amount (₹)
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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

ADD :- RECEIVED DURING THE YEAR

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	3,12,127
0	23,31,380
2,010	83,837
2,010	27,27,344
0	0

LEARNING TOGETHER: A CONVENING WITH ADOLESCENT GIRLS AND YOUNG WOMEN  
PARTICIPANTS OF THE 'SHODHINT' PROGRAMME (AJWS) GRANT NO. 16049

BALANCE AS PER LAST BALANCE SHEET

ADD :- RECEIVED DURING THE YEAR

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	0
12,32,480	0
2,212	0
12,30,268	0

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

GRANT NO. 15396

BALANCE AS PER LAST BALANCE SHEET

ADD :- RECEIVED DURING THE YEAR

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

LESS :- GRANT RECEIVABLE ( SHOWN AS CONTRA )

0	0
54,91,379	0
24,24,294	1,15,030
30,67,086	-1,15,030
0	1,15,030
30,67,086	0

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

GRANT NO. 14891

BALANCE AS PER LAST BALANCE SHEET

ADD :- RECEIVED DURING THE YEAR

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	1,47,693
0	0
0	23,412
0	1,71,105
0	0

FOR CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL  
MAHARASHTRA (AJWS) GRANT NO. 15777

BALANCE AS PER LAST BALANCE SHEET

ADD :- RECEIVED DURING THE YEAR

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	0
0	15,68,400
5,014	4,321
5,014	15,72,721
0	0

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

FOR REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFE LEARNING

BALANCE AS PER LAST BALANCE SHEET

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	0
2	1,49,763
2	1,49,763
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

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	0
0	58,635
0	58,635
0	0

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

FOR STRENGTHENING RURAL ECONOMY PHASE -I

BALANCE AS PER LAST BALANCE SHEET

ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C

LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C

0	0
0	11,767
0	11,767
0	0





**FOR STRENGTHENING RURAL ECONOMY PHASE -II**

ADD :- RECEIVED DURING THE YEAR	0	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	0	137
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	0	137
	<u>0</u>	<u>0</u>

**E. MAHINDRA AND MAHINDRA LTD - CSR GRANT**

**FOR PROJECT HUNNAR ON PROMOTING ITI STUDENTS AT DINDORI, NASHIK**

ADD :- RECEIVED DURING THE YEAR	0	20,00,000
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	543	9,053
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	543	20,09,053
	<u>0</u>	<u>0</u>

**FOR PROJECT HUNNAR – SKILL ENHANCEMENT OF YOUTH, NASHIK**

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- RECEIVED DURING THE YEAR	20,00,000	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	0	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	20,00,000	0
	<u>0</u>	<u>0</u>

**FOR PROJECT INTEGRATED VILLAGE DEVELOPMENT, MALEGAON TALUKA TRIMBAKESHWAR (NASHIK)**

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- RECEIVED DURING THE YEAR	35,00,000	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	0	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	35,00,000	0
	<u>0</u>	<u>0</u>

**FOR PROJECT INTEGRATED VILLAGE DEVELOPMENT, SAPTE TALUKA TRIMBAKESHWAR (NASHIK)**

BALANCE AS PER LAST BALANCE SHEET	0	0
ADD :- RECEIVED DURING THE YEAR	25,00,000	0
ADD :- TRANSFERRED FROM INTEREST ON GRANT A/C	0	0
LESS :- TRANSFERRED TO INCOME & EXPENDITURE A/C	25,00,000	0
	<u>0</u>	<u>0</u>

42,97,354 0



ABHIYAKTI MEDIA FOR DEVELOPMENT  
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2024

AS AT 31.03.2024 Amount (₹)	AS AT 31.03.2023 Amount (₹)
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SCHEDULE - D

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  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

2,010	73,405
0	12,442
2,010	83,837
<b>0</b>	<b>2,010</b>

- LEARNING TOGETHER: A CONVENING WITH ADOLESCENT GIRLS AND YOUNG WOMEN  
PARTICIPANTS OF THE 'SHODHINI' PROGRAMME (AJWS) GRANT NO. 16049  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR

0	0
1,412	0
<b>1,412</b>	<b>0</b>

- FOR STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS) GRANT NO. 15396  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR

0	0
62,356	0
<b>62,356</b>	<b>0</b>

- FOR CREATING AWARENESS IN VILLAGES IN NASHIK ON COVID PANDEMIC (AJWS) GRANT NO. 14891  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

0	24,556
0	-1,144
0	23,412
<b>0</b>	<b>0</b>

- FOR CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS) GRANT NO. 15777  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

4,913	0
101	9,234
5,014	4,321
<b>0</b>	<b>4,913</b>

- B. ASIA SOUTH PACIFIC ASSOCIATION FOR BASIC AND ADULT EDUCATION (ASPB AE)  
FOR REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFE LEARNING  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

1	1,44,819
1	4,945
2	1,49,763
<b>0</b>	<b>1</b>

- C. VOLKART FOUNDATION INDIAN TRUST (VFIT) - CSR GRANT  
FOR STRENGTHENING CAPACITIES OF FUNCTIONARIES OF SOCIAL SECTOR ORGANISATIONS  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

0	56,889
0	1,746
0	58,635
<b>0</b>	<b>0</b>

- D. DHARMPAL SAYTYPAL GROUP (DS GROUP) - CSR GRANT  
FOR STRENGTHENING RURAL ECONOMY PHASE -I  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

0	11,766
0	1
0	11,767
<b>0</b>	<b>0</b>

- FOR STRENGTHENING RURAL ECONOMY PHASE -II  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

0	0
0	137
0	137
<b>0</b>	<b>0</b>

- E. MAHINDRA AND MAHINDRA LTD - CSR GRANT  
FOR PROJECT HUNNAR ON PROMOTING ITI STUDENTS AT DINDORI, NASHIK  
BALANCE AS PER LAST BALANCE SHEET  
ADD :- INTEREST RECEIVED DURING THE YEAR  
LESS :- TRANSFERRED TO GRANT IN ADVANCE A/C

506	0
37	9,559
543	9,053
<b>0</b>	<b>506</b>

<b>63,768</b>	<b>7,430</b>
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**ABHIVYAKTI MEDIA FOR DEVELOPMENT**  
**SCHEDULE 'E'**  
**FIXED ASSETS AND DEPRECIATION TRANSFERRED TO DEPRECIATION FUND A/C**  
**FOR THE YEAR 2023- 2024**

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 31.03.2024
		AS AT 1.4.2023	ADDITIONS DURING THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2024	AS AT 1.4.2023	FOR THE YEAR	DELETIONS/ADJ DURING THE YEAR	AS AT 31.03.2024	
		A M O U N T R U P E E S								
(A ) EQUIPMENTS, COMPUTERS AND FURNITURE AND FIXTURES										
Equipments	10%	73,127	0	0	73,127	8,531	9,684	0	18,215	54,912
Computer And Systems	40%	75,855	54,000	0	1,29,855	43,351	14,837	0	58,188	71,667
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 )		1,49,077	54,000	0	2,03,077	51,882	24,521	0	76,403	1,26,674
PREVIOUS YEAR		75,990	73,090	3	1,49,077	21,681	30,201	0	51,882	97,195
(B) IMMOVABLE PROPERTY										
Building Campus	10%	23,91,060	0	0	23,91,060	22,00,391	19,067	0	22,19,458	1,71,602
TOTAL RUPEES ( B )		23,91,060	0	0	23,91,060	22,00,391	19,067	0	22,19,458	1,71,602
PREVIOUS YEAR		23,91,060	0	0	23,91,060	21,79,206	21,185	0	22,00,391	1,90,669





**ABHIVYAKTI MEDIA FOR DEVELOPMENT**  
**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2024**

	AS AT 31.03.2024 Amount (₹)	AS AT 31.03.2023 Amount (₹)
<b>SCHEDULE - F</b>		
<b>LOANS AND ADVANCES</b>		
ADVANCE FOR EXPENSES	26,207	1,298
OTHER RECEIVABLES	4,03,055	1,04,786
TAX DEDUCTED AT SOURCE	2,36,876	75,526
DEPOSITS	8,270	8,270
<b>TOTAL</b>	<b>6,74,408</b>	<b>1,89,880</b>
<b>SCHEDULE - G</b>		
BANK BALANCES IN SAVING ACCOUNTS	48,50,011	11,83,474
BANK BALANCES SWEEPING & FIXED DEPOSITS ACCOUNTS	56,71,500	50,14,600
	<b>1,05,21,511</b>	<b>61,98,074</b>
	<b>2023-2024</b>	<b>2022-2023</b>
<b>SCHEDULE - H</b>		
<b>ESTABLISHMENT EXPENSES</b>		
MEETING EXPENSES	26,356	943
<b>TOTAL</b>	<b>26,356</b>	<b>943</b>
<b>SCHEDULE - I</b>		
<b>EXPENDITURE ON THE OBJECT OF THE TRUST</b>		
<b>PROJECT EXPENDITURE</b>		
STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS), GRANT NO. 15396	24,24,294	1,15,030
STRENGTHENING CAPACITIES OF MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS), GRANT NO. 14053	2,010	27,27,344
LEARNING TOGETHER: A CONVENING WITH ADOLESCENT GIRLS AND YOUNG WOMEN PARTICIPANTS OF THE 'SHODHINI' PROGRAMME (AJWS), GRANT NO. 16049	2,212	0
CREATING AN ENABLING ENVIRONMENT FOR MARGINALIZED GIRLS IN RURAL MAHARASHTRA (AJWS), GRANT NO. 15777	5,014	15,72,721
CREATING AWARENESS IN VILLAGES IN NASHIK ON COVID PANDEMIC (AJWS), GRANT NO. 14891	0	1,71,105
REGIONAL NETWORKING FOR TRANSFORMATIVE EDUCATION AND LIFELONG LEARNING DISCRIMINATION IN EDUCATION	2	1,49,763
DIGITALISATION OF LEARNING RESOURCES	0	3,94,502
NETWORKING PROGRAMME EXPENSES	22,565	0
NETWORKING SUPPORT EXPENSES	3,84,383	3,03,089
STRENGTHENING RURAL ECONOMY PHASE -I	2,553	58,128
STRENGTHENING RURAL ECONOMY PHASE -II	0	11,767
PROMOTING HUNNAR ITI DINDORI STUDENTS	0	137
INDIAN MULTIVERSITY ALLIANCE	543	20,09,053
STRENGTHENING CAPACITIES OF FUNCTIONARIES OF SOCIAL SECTOR ORGANIZATIONS	3,979	0
HUNNAR - SKILL ENHANCEMENT OF YOUTH, NASHIK	0	58,635
INTEGRATED VILLAGE DEVELOPMENT, MALEGAON TALUKA TRIMBAKESHWAR (NASHIK)	20,00,000	0
INTEGRATED VILLAGE DEVELOPMENT, SAPTE TALUKA TRIMBAKESHWAR (NASHIK)	35,00,000	0
MEDIA PRODUCTION DESIGN AND DISSEMINATION	25,00,000	0
CAPACITY BUILDING PROGRAMME	4,37,406	17,500
ENVIRONMENT AWARENESS ACTIVITIES EXPENSES	368	86,480
SUSTAINABLE LIVELIHOODS USING SCIENCE AND TECHNOLOGICAL SOLUTIONS- MITRA CSR PROJECT	0	6,58,344
PROGRAMME SUPPORT EXPENSES	13,42,955	0
	<b>19,78,162</b>	<b>15,96,019</b>
<b>TOTAL</b>	<b>1,46,06,446</b>	<b>99,29,617</b>



## Abhivyakti Media For Development

Schedule forming part of financial statements for the year ended 31st March 2024

### 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 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 is also undertakes the Corporate Social Responsibility activities and is also registered in Ministry of Corporate Affairs

This year our focus was on two themes namely strengthening rural economy for overall community well being in 2 villages of Trimbakeshwar block through desilting of 4 KT Weir dams, mango tree plantation and setting up of small scale livelihood opportunities to selfhelp groups and farmers, and second, on building capacities of girls, women and youth in gender, leadership, livelihood, media and panchayat raj of more than 5 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 given voice to women's concerns and has equipped them to bring the desired change in their villages.

The financial statement are Adoption by the trustees on 18th August, 2024

##### 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 acquire from contract grants has been depreciated over a period of the project and keeping balance of Rs.1/- of the assets

(ii) Assets acquire from own source has 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 has been recognised on a systematic basis in the Income and Expenditure Account over the period necessary to match them with the related costs as they are intended to compensate. Interest earned on unutilised grant 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 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.

###### 5. Retirement Benefits to Employee

- 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.
- Contribution to Provident Fund are deposited with Provident Fund Commissioner's Office.
- 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 :- 19 AUG 2024



(Sanjay Savale)  
President

Place :- Nashik

Date :- 18 AUG 2024



(Anita Borkar)  
Secretary

Place :- Nashik

Date :- 18 AUG 2024



(Anurag Kenge)  
Treasurer

Place :- Nashik

Date :- 18 AUG 2024