

INDEPENDENT AUDITOR'S REPORT

To
The Members,
Devbhoomi Maa Ganga Swayam Sevi Charitable Trust
Ward No 8, Bhajangarh Road
Dhalwala, Muni ki Reti
Distt. Tehri Garhwal (Uttarakhand)

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of "**Devbhoomi Maa Ganga Swayam Sevi Charitable Trust**" which comprise the balance sheet as at 31st March 2022, and statement of the income & expenditure for the year ended, and notes to the financial statements including a summary of the significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, except the matter described in the basis for qualified opinion section of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with *The Indian Trusts Act, 1882* in the manner so required, give a true and fair view of in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at March 31, 2022, and statement of income and expenditure for the year ended on that date.

Basis for Opinion

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

Other Information:

- i. *The management of the institution/trust has not provided updated fixed assets register for movable property during our audit.*
- ii. *During audit the institution/trust has not provided the information in the nature of contingent liability however explained that no such contingent provision has been debited in the financial statements.*
- iii. *During our audit, the institution has not provided a minutes books/proceedings register for our verification*
- iv. *Based on the information provided by the institution with regard to applicable Law/Act and complying such law/act, the trust has provide the undertaking that all such law/act, to the extent applicable, has been complied.*

ACCOUNTING POLICIES & NOTES TO ACCOUNTS AS AT 31.03.2022:
SCHEDULE-1:

A. BRIEF ABOUT THE ENTITY/TRUST:

Devbhoomi Maa Ganga Swayam Sevi Charitable Trust is a registered charitable organization established on 09th April 2021 having its registered office at Ward No. 8, Bhajangarh Road, Dhalwala, Muni Ki Reti, District Tehri Garhwal, Uttarakhand. It is founded with the main objective of serving various charitable causes such as helping poor and needy individuals, supporting the education of underprivileged children, and empowering women through skill development and training programs. In addition to its social welfare activities, the Trust is also committed to environmental causes, particularly working towards the cleanliness and pollution-free conservation of the river Ganga. Through its initiatives, the Trust aims to make a meaningful contribution to society and promote sustainable development in the region.

B. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

- i. The Financial Statements have been prepared under the historical Cost Convention in accordance with the generally accepted accounting principles laid down by the ICAI and as adopted consistently by the organization same are prepared on a going concern basis.
- ii. The Trust/organization follows mercantile system of accounting and recognizes significant item of income and expenditure on accrual basis.

C. PROPERTY, PLANT & EQUIPMENT:

The property, plant & equipment has recorded at cost and the concern follows the policy to charged the depreciation on fixed assets under W.D.V Method at such rate prescribed under Income Tax Act 1961.

D. INCOME RECOGNITION:

The organization has recognized its revenue/income as donation in cash & cash equivalents at that time when transferor/donor has transfer the right to collect the money. Other income and cost/expenditure are accounted for on accrual basis as they are earned or incurred.

E. CHANGE IN ACCOUNTING POLICIES:

Not applicable as it's first year of trust in the FY 2021-22

F. PRIOR PERIOD & EXTRA ORDINARY ITEM:

Not applicable as it's first year of trust in the FY 2021-22

G. PROVISIONS:

Provisions, if any, are made based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.



[Signature]

Babita

[Signature]

[Signature]

DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST
BALANCE SHEET
AS AT 31.03.2022

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|---|------------------|--|------------------|
| CORPUS FUND | | PROPERTY PLANT & EQUIPMENTS | |
| Opening Balance | - | Furniture & Fixtures | - |
| Add: Received during the year | <u>2,100.00</u> | Add: Addition during the year | <u>1,200.00</u> |
| | 2,100.00 | | 1,200.00 |
| GENERAL FUND | | Less: Depreciation | <u>120.00</u> |
| Opening Balance | - | | 1,080.00 |
| Add: Excess of Income over Expenditure | <u>3,370.00</u> | Plant & Machinery | - |
| | 3,370.00 | Add: Addition during the year | <u>4,800.00</u> |
| CURRENT LIABILITIES & PROVISIONS | | | 4,800.00 |
| Expenses payable | 13,140.00 | Less: Depreciation | <u>720.00</u> |
| | | | 4,080.00 |
| | | CURRENT ASSETS LOANS, ADVANCES | |
| | | Cash in Hand | 2,450.00 |
| | | Balance with SBI | 11,000.00 |
| | | | 13,450.00 |
| | <u>18,610.00</u> | | <u>18,610.00</u> |

Significant Accounting Policies
& Notes on Accounts

Schedule-1

As per our report of even date attached.
For HARI RATURI & CO.
Chartered Accountants

For DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST

CA. Hari Krishna
Proprietor, FCA
M.No.: 408047



Place: Rishikesh

Date: 16/04/2025

Reena uniyal
President

Amita Uniyal
Secretary

Yogesh Uniyal
Treasurer

Jyoti Uniyal
Vice President

Babita Saklani
Joint secretary

DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31.03.2022

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|------------------|----------------------|------------------|
| To Free Food Distribution Expenses | 7,100.00 | By Donation Received | 75,110.00 |
| To Medical Relief Camp Expenses | 5,540.00 | | |
| To Printing & Stationery | 1,380.00 | | |
| To Office Rent | 36,000.00 | | |
| To Sticking & Cooking Training Expenses | 8,100.00 | | |
| To Travelling Expenses | 2,250.00 | | |
| To Office Expenses | 5,430.00 | | |
| To Depreciation on Fixed Assets | 840.00 | | |
| To Legal & Registration Fees | 5,100.00 | | |
| To Excess of Income over Expenditure | 3,370.00 | | |
| | <u>75,110.00</u> | | <u>75,110.00</u> |

Significant Accounting Policies
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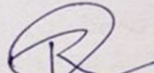
CA. Hari Krishna
 Proprietor, FCA
 M.No.: 408047

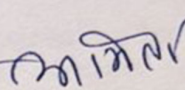


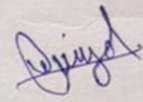
Place : Rishikesh

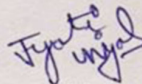
Date : 16/04/2025

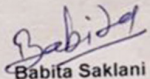
For DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST


 Reena uniyal
 President


 Amita Uniyal
 Secretary


 Yogesh Uniyal
 Treasurer


 Jyoti Uniyal
 Vice President


 Babita Saklani
 Joint secretary

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H. GENERAL:

The accounting policies not specifically referred to above are consistent with the generally accepted accounting principles.

I. Notes to accounts:

- a. All amounts in the financial statements are presented in rupees except otherwise stated.
- b. Balances of bank as on balance sheet date are subject to confirmation from respective parties.
- c. Schedules to accounts: schedules 1 form an integral part of the balance sheet and income and expenditure account and are duly authenticated.



