



HARI RATURI & CO.
Chartered Accountants

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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 2023, 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, 2023, 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.*



Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards so far as applicable to the society, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

Report on Other Legal and Regulatory Requirement

Further, we report that:

- a) We have sought and, except for the matter, if any described in the basis for qualified opinion paragraphs, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for possible effects of the matter, if any described in the basis for qualified opinion paragraphs, in our opinion, proper books of account have been kept by the entity/society so far as appears from our examination of those books;
- c) Balance Sheet, Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For HARI RATURI & CO.
Chartered Accountants

CA. Hari Krishna
FCA, Proprietor
M.No.:408047
FRN:013957C

UDIN : 25408047BMHUSI5788

Rishikesh
April 16, 2025



DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST
BALANCE SHEET
AS AT 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS FUND		PROPERTY PLANT & EQUIPMENTS	
Opening Balance	2,100.00	Furniture & Fixtures	1,080.00
Add: Received during the year	-	Less: Depreciation	108.00
			972.00
GENERAL FUND		Plant & Machinery	4,080.00
Opening Balance	3,370.00	Less: Depreciation	612.00
Add: Excess of Income over Expenditure	21,373.50		3,468.00
		Utensils	-
		Add: Addition during the year	5,000.00
			5,000.00
		Less: Depreciation	375.00
			4,625.00
		CURRENT ASSETS LOANS, ADVANCES	
		Cash in Hand	888.00
		Balance with SBI	16,890.50
			17,778.50
			26,843.50
			26,843.50

Significant Accounting Policies
& Notes on Accounts

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

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



Place: Rishikesh
Date: 16/04/2025

Schedule-1

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

DEVBHOO MI MAA GANGA SWAYAM SEVI CHARITABLE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Free Food Distribution Expenses	10,240.00	By Donation Received	82,140.00
To Medical Relief Camp Expenses	6,020.00		
To Office Rent	36,000.00		
To Sticking & Cooking Training Expenses	4,500.00		
To Travelling Expenses	2,780.00		
To Bank Expenses	131.50		
To Depreciation on Fixed Assets	1,095.00		
To Excess of Income over Expenditure	21,373.50		
	<u>82,140.00</u>		<u>82,140.00</u>

Significant Accounting Policies
& Notes on Accounts

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

CA. Hari Krishna
Proprietor, FCA
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ACCOUNTING POLICIES & NOTES TO ACCOUNTS AS AT 31.03.2023:
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:

No, changes are made during the financial year 2022-23.

F. PRIOR PERIOD & EXTRA ORDINARY ITEM:

No prior item has been debited or credited in income and expenditure accounts and also no extraordinary item debited/credited into accounts for the year ended 31.03.2023.

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.



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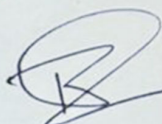
H. GENERAL:

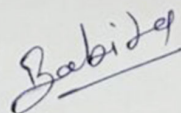
The accounting policies not specifically referred to above are consistent with the generally accepted accounting principles.

I. Notes to accounts:

- a. All amounts in the financial statements are presented in rupees except otherwise stated, figures of previous year have been re-grouped/re-arranged, wherever considered necessary.
- 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.



 Anmar

 Babita

