

SHAH & SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

702, ANIKET,
NR. MUNICIPAL MARKET,
C.G. ROAD, NAVRANGPURA,
AHMEDABAD - 380 009
PHONE: 26465433
FAX : 079 - 26406983
E-mail: ca@shahandshah.co.in

INDEPENDENT AUDITOR'S REPORT

To,
LOK SWASTHYA SEWA TRUST,
AHMEDABAD,

Report on the Financial Statements of LOK SWASTHYA SEWA TRUST (Inclusive of all the projects)

Opinion

We have audited the accompanying financial statements of **LOK SWASTHYA SEWA TRUST (Inclusive of all the projects)**, 3rd Floor, Sewa Chanda Bhuvan, Opposite: Karnavati Hospital, Nr. Town Hall, Ellisbridge, Ahmedabad : 380 006, Registration no: E/17318/Ahmedabad, which comprise the Balance Sheet as at 31st March, 2023 and the Income and expenditure account for the year ended on 31st March, 2023 and Significant Accounting Policies and other notes.

In our opinion and to the best of our information and according to the explanations given to us, the accounts read with and subject to notes thereon as per Schedule:1, the accounts give a true and fair view in conformity with the accounting principles generally accepted in India;

- i) in the case of Balance Sheet, of the state of affairs of the project as at 31st March, 2023 and
- ii) in the case of Income & Expenditure account of the excess of expenditure over income for the year ended on 31st March, 2023.

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 entity in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India 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.



LOK SWASTHYA SEWA TRUST

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Trustee

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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 Responsibilities 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.

Report on Other Legal and Regulatory Requirements

As required by The Bombay Public Charitable Trust Act, 1950 applicable to State of Gujarat and on the basis of such checks as we considered necessary and appropriate and according to information and explanations given to us during the course of audit, we enclose in the Annexure, a statement on the matters specified therein.

We further report that :

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit and
- b) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account.

Place : AHMEDABAD
Date : 03.08.2023
UDIN : 23047236BGPWL1222



For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
FRN: 113742W

Sunil K. Dave
SUNIL K.DAVE
PARTNER

Membership Number: 047236

LOK SWASTHYA SEWA TRUST

Hanshan
Trustee

AUDITORS' REPORT

ANNEXURE TO THE AUDITORS' REPORT

(Referred to in Paragraph of our report of even date on Report on Other Legal and Regulatory Requirements)

1. The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. The receipt and disbursements are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of the Accountant on the date of the audit were in agreement with accounts.
4. All books, deeds, accounts, vouchers and other documents of records required by us, were produced before us.
5. The inventory of the movables of projects duly certified by the Trustees has been maintained.
6. The Accountant appeared before and furnished the necessary information required by us.
7. No property or funds of the Trust are applied for any objects or purpose other than the objects or purpose of Trust.
8. The amount of outstanding loans for more than one year is Rs. NIL and that provision made for doubtful loans is Rs. NIL.
9. The tenders were not invited for repairs or construction as the expenditure involved did not exceed Rs. 5000/-.
10. No money of the projects has been invested contrary to the provisions of Section 35.
11. No alienation of immovable property has been contrary to the provisions of Section -36.

For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
Firm Regn. No. 113742W



Place : Ahmedabad
Date : 03.08.2023
UDIN : 23047236BGTPWL1222


PARTNER
SUNIL K. DAVE

Membership Number: 047236

LOK SWASTHYA SEWA TRUST


Trustee

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The Bombay Public Trust Act, 1950
Schedule VIII (Vide Rule 17(1))

Name of public Trust : LOK SWASTHYA SEWA TRUST Trust No. : E/17318/Ahmedabad Date of Registration : 22-09-2005

Address of the Trusts office : 3rd Floor , Sewa Chanda Bhuvan, Opp. Karnavati Hospital, Ellisbridge, Ahmedabad.

Trust office Phone No. : 07926580530, 07926580437

Balance Sheet as on 31st March, 2023

Bank Account No. of Trust for transaction of foreign contribution : Saving Bank Account No: 30626225433

Bank Address: State Bank of India, IIM Campus Vastrapur, Near Atira, Ahmedabad, Gujarat, 380015.

FCRA Registration No. : 041910390

Date : 06/01/2010

LOK SWASTHYA SEWA TRUST
(Inclusive of all the Projects)
Balance Sheet as on 31st March, 2023

FUNDS & LIABILITIES	AMOUNT RUPEES	AMOUNT RUPEES	PROPERTIES & ASSETS	AMOUNT RUPEES	AMOUNT RUPEES
Trust Funds or Corpus :			Fixed assets:		
i) Corpus fund:			As per Annexure -2		1,170,886
Balance as per last balance sheet	2,871,088		Advances :		
Add: Additions during the year			(Unsecured, considered good)		
	2,871,088		Other advances :		
(ii) Grant fund transferred from project :			Rent deposit	36,000	
Balance as per last balance sheet	1,225,694		Mazda computers	18,000	
Add : Fixed assets transferred from T.B project	2,093		Staff advances :		
	1,227,787		Dipika raja	40,117	
		4,098,875	Padmaben hedau	3,217	97,334
Other Earmarked Funds :			Accrued Interest on saving bank account		5,519
(ii) Earmarked Fund/Other Funds :			Tax deducted at source		
As per Annexure - 1	34,105,054		As per Annexure -4		465,478
(i) Depreciation fund :			Cash and Bank Balances :		
As per Annexure -2	844,223		As per Annexure -3		37,005,117
		34,949,277	Income and expenditure account :		
Current liabilities :			Balance as per last balance sheet	(1,261,045)	
Unpaid rent		10,000	Less: Deficit Transferred from income & expenditure account	1,574,863	
					313,818
TOTAL		39,058,152	TOTAL		39,058,152

The above Balance Sheet to the best of our belief contains a true account of the funds & liabilities and of the property & assets of the Trust.

Notes on Accounts Schedule

Trustee *Mira Chalki*

Project in charge *[Signature]*

Accountant *[Signature]*

Place : Ahmedabad

Date : 03.08.2023



As per our separate report attached

SHAH & SHAH ASSOCIATES
Chartered Accountants
(Firm Regn. No. 1137#2W)

[Signature]
SUNIL K. DAVE
Partner
Membership No. 047236

LOK SWASTHYA SEWA TRUST

[Signature]
Trustee

The Bombay Public Trust Act, 1950
Schedule IX (Vide Rule 17(1))

Name of public Trust : LOK SWASTHYA SEWA TRUST Trust No. : E/17318/Ahmedabad Date of Registration : 22-09-2005
Address of the Trusts office : 3rd Floor, Sewa Chanda Bhuvan, Opp. Karnavati Hospital, Ellisbridge, Ahmedabad.
Trust office Phone No. : 07926580530, 07926580437
Income & Expenditure Account: For the year ended on 31st March, 2023
Bank Account No. of Trust for transaction of foreign contribution : Saving Bank Account No: 30626225433
Bank Address: State Bank of India, IIM Campus Vastrapur, Near Atira, Ahmedabad, Gujarat, 380015.
FCRA Registration No. : 041910390 Date : 06/01/2010

LOK SWASTHYA SEWA TRUST
(Inclusive of all the Projects)

Income & Expenditure Account for the year ended on 31st March, 2023

EXPENDITURE	AMOUNT RUPEES	AMOUNT RUPEES	INCOME	AMOUNT RUPEES	AMOUNT RUPEES
To Establishment expenses :			By Interest (accrued/realized):		
Salary and allowances :			On savings bank accounts	16,431	
Accountant salary	1,76,750		On fixed deposit receipts	1,81,426	1,97,857
Consultant fees	5,04,960				
Data entry operator salary	24,000		By Donations in cash or kind :		
Supervisor salary	16,910		Domestic Donation received :		
Travel for personnel	18,979		Sunya Foundation	6,000	
Honourarium, travel & allowance of health/balsevika	48,670		Individual Donors	89,352	95,352
		7,90,469			
To Legal & professional fees		29,500	By Income from other sources :		
			Sahayak fees received from Members	31,420	
To Audit fees		1,40,632	Miscellaneous income	1,026	32,446
To Miscellaneous expenses :			By Income for project activities:		
Administration expenses :		3,47,351	(As per contra)		
			Interest on FCRA accounts - FCRA Project	3,25,791	
To Depreciation			Interest on FDR accounts - FCRA Project	6,73,959	
For Projects Activities (Refer Annexure - 1)		1,08,863		9,99,750	
			By Excess of expenses over income		
			of projects activities transferred		
			to the Earmarked fund	1,60,34,755	1,70,34,505
To Expenditure on objects of the trust			By Excess of expenditure over income		
Other Charitable objects:			transferred to balance sheet		15,74,863
(i) Education awareness training activity related expenses : Nutrition expenses	20,980				
(ii) Health and childcare activity related expenses	12,172				
(iv) Expenses against donation for healthcare and childcare welfare activities	4,50,751				
		4,83,903			



LOK SWASTHYA SEWA TRUST

Danush
Trustee

To Expenses Incurred for Project Activities:				
To Expenditure on objects of the trust				
To Expenses against grant fund for incurred & from agreement for performance of work between Funder and LSST conducting on childcare and healthcare activities :				
(A) Medical Relief (Health)				
(i) Expenses against Covid-19 vaccination response fund Azim Premji Foundation project for healthcare and awareness activities	783,347			
(ii) Expenses against pogramme activities of Rudu Gaam Cadila project in four villages of dholka and daskroi block in ahmedabad district for empowering women and young girls awareness in health issues & vocational skill trainings	815,027			
(iii) Expenses against pogramme activities of Shrinkhala (Sewa bharat) Appi project in six SSKs across both tapi and surat districts for food, healthcare and livelihood security	1,063,196			
	2,661,570			
(B) FCRA Project	14,372,936			
Sub total (A+B) as per contra		17,034,505		
Total		18,935,023	Total	18,935,023

Notes on Accounts Schedule - 1

Trustee *Miraj Chakrjee*
 Project in charge *Asan*
 Accountant *Rajiv*
 Place : Ahmedabad
 Date : 03.08.2023



As per our separate report attached

SHAH & SHAH ASSOCIATES
 Chartered Accountants
 (Firm Regn. No. 113742W)

Sunil K. Dave
SUNIL K. DAVE
 Partner
 Membership No. 047236

LOK SWASTHYA SEWA TRUST

Dashar
 Trustee

LOK SWASTHYA SEWA TRUST (Inclusive of all the Projects)

**ANNEXURE-1
DETAILS OF EARMARKED FUND/OTHER FUND**

Sr No	Project Name	Opening Balance as On 1/04/2022	Grant Received During the Year	Grant Returned During the Year	Inter project transferred debit/(credit)during the	Adjustments for Fixed assets transferred	Interest on FCRA savings bank accounts	Domestic donation received during the	FDR interest income received	FCRA donation received during the	Other/Misc. income received	Transferred to Depreciation fund	Expenditure / (Income) During the Year	Closing Balance as on 31/03/2023
A EARMARKED FUNDS:														
1	T.B.Project	1,080	-	-	-	2,093	-	-	-	-	-	1,013	-	-
Total (A)		1,080	-	-	-	2,093	-	-	-	-	-	1,013	-	-
							FCRA Interest	Donation Local	FDR Interest	FCRA Fore.Donation	MISC. Income			
2	B Donation Fund for Education Purpose Donation for Education Project	7,021	-	-	-	-	-	-	-	-	-	-	7,021	-
3	C Donation Fund for General purpose FCRA Project (Main)	30,136,844	13,754,797	-	-	-	325,791	-	673,959	-	-	-	14,365,914	30,525,277
D Lok Swasthya Sewa Trust:														
i)	Azim Premji Foundation project activities	783,347	-	-	-	-	-	-	-	-	-	-	783,347	-
ii)	Rudu Gaam Cadila project activities	-	1,082,800	-	-	-	-	-	-	-	-	-	815,027	267,773
iii)	Sewa Bharat shrinkhala project activities	-	4,375,200	-	-	-	-	-	-	-	-	-	1,063,196	3,312,004
v)	Assets transfer from project	-	-	-	-	2,093	-	-	-	-	-	-	-	-
GROSS TOTAL (A + B+ C+D)		30,928,092	19,212,797	-	-	-	325,791	-	673,959	-	-	-	17,034,505	34,105,054



LOK SWASTHYA SEWA TRUST

Danishah
Trustee

LOK SWASTHYA SEWA TRUST (Inclusive of all the Projects)

**Annexure- 2
FIXED ASSETS**

(Amount Rs.)

Sr. No.	Description of Assets	Gross Block (At cost)			Depreciation				
		Opening Balance as on 01/04/2022	Addition During the year before 30th Sep.2022	Addition During the year after 30th Sep.2022	Closing Balance as at 31/03/2023	Provided up to 31/03/2022	Addition/ (deduction) for consol pyurpose	Provided for the year 2022-23	Provided up to 31/03/2023
1	Computer System	481,392	-	147,493	628,885	453,174	-	70,285	523,459
2	Office Furnitures and Fixtures	18,600	-	-	18,600	10,362	(1,013)	824	10,173
3	Office Equipments	523,401	-	-	523,401	273,037	-	37,554	310,591
	Total	1,023,393	-	147,493	1,170,886	736,573	(1,013)	108,663	844,223



LOK SWASTHYA SEWA TRUST

Danish
Trustee

LOK SWASTHYA SEWA TRUST (Inclusive of all the Projects)

Annexure - 3

CASH & BANK BALANCES

Sr. No.	Name of the Bank	Type of Account	Account No	Balance as at 31.03.2023	Namo of the project
1	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Current	900001020005442	-	TB Project
2	State Bank of India, IIM Campus Vastrapur Branch, Ahmedabad.	Saving (FCRA)	30626225433	12,431,765	FCRA Project
3	State Bank of India, Parliament Street Main Branch, New Delhi.	Current (FCRA)	40015366358	25,166	FCRA Project
4	State Bank of India, Ellissbridge Branch, Ahmedabad.	Saving (FCRA)	41770709025	17,964,031	FCRA Project
5	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedabad	Saving	900001003002859	337,157	LSST -Main
6	Shree Mahila Sewa Sahakari Bank Ltd. (Shakti Project) Ahmedabad	Saving	900001003003240	4,434	LSST -Main
7	Bank Of India, Ellisbridge Branch., Ahmedabad	Current	200420110000556	3,235,397	LSST -Main
8	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015113	407,167	LSST -Main
9	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015315	700,000	LSST -Main
10	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015324	500,000	LSST -Main
11	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015373	600,000	LSST -Main
12	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015327	500,000	LSST -Main
13	Shree Mahila Sewa Sahkari Bank Limited, Ellisbridge Branch, Ahmedabad	Fixed deposits	402/015384	300,000	LSST -Main
TOTAL				37,005,117	

LOK SWASTHYA SEWA TRUST

Trustee
Anshu



LOK SWASTHYA SEWA TRUST (Main)

Annexure- 4

TAX DEDUCTED AT SOURCES

Sr. No.	Name of the Bank	Previous Year	Assessment Year	Balance as at 31.03.2023
1	TDS Receivables	2017-18	2018-19	156,566
2	TDS Receivables	2019-20	2020-21	144,554
3	TDS Receivables	2020-21	2021-22	69,974
4	TDS Receivables	2021-22	2022-23	67,520
5	TDS Receivables	2022-23	2023-24	85,544
Grand Total				524,158
Less:				
1	Amount of refund received in F.Y.2020-2021 (For assessment year 2021-22 Dt.27-09-2022)			58,680
Grand Total				58,680
Net TDS Receivables				465,478



LOK SWASTHYA SEWA TRUST

Dashak
TRUST

**LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECTS)**

SCHEDULE - 1

NOTES ON ACCOUNTS

1. **Significant Accounting Policies:**
- a) The accounts are prepared under historical cost convention and according policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles followed by the trust.
 - b) The trust generally follows the mercantile system of accounting except accounting for Revenues from activities, which is accounted on cash basis.
 - c) Grant received has been treated as capital receipt and surplus/deficit as per Income & Expenditure Account is added/deducted therefrom showing unspent balance of grant in the balance sheet.
 - d) Fixed Assets are stated at cost.
 - e) Depreciation on fixed assets is provided as per the provisions of Income Tax Act, 1961.
2. All the expenses debited to Income and Expenditure account are incurred for the project and are within appropriate budget heads. The budget heads are as given by the Project Co-ordinator and accepted by the auditors as such.
3. Lok Swasthya Sewa Trust is a trust registered under the Bombay Public Trust, 1950 is a non-profit organization. The main objects of the trust are to impact cultural, economic, educational and social training to Self Employed Women.
4. Advances received has been treated as liability and expenditure incurred for the project activities are deducted therefrom and balance amount is shown in the balance sheet as liability.
5. Balances under the head of other advances & sundry creditors are subject to confirmation.
6. During the year under review the followings three projects have been executed by the trust for which separate books of accounts are maintained as per requirements of the funding agencies. The said accounts of the projects are duly audited and based on them the above consolidated financial statement of accounts for Projects has been prepared.

Project Sr.No	Name of the Project
1	T. B. Project- Closed as at 31.03.2023
2	FCRA Project

Trustee: Mirai Chalkjee

Project in charge: [Signature]

Accountant: [Signature]

Place : Ahmedabad

Date : 03.08.2023



LOK SWASTHYA SEWA TRUST

Darshan
Trustee

**LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECT)
A & L Closing Balances as on 31-03-2023**

1Q dc	Project Name	Balance in Savings Account with Shri Mahila Sewa Sahakari Bank Limited, Ahmedabad	Balance in Current Account with Shri Mahila Sewa Sahakari Bank Limited, Ahmedabad	Balance in FCRA Savings Account with State Bank of India Ahmedabad	Balance in Current Account with Bank of India, Ahmedabad	Balance in FCRA Current Account with State Bank of India New Delhi	Fixed Deposits with State Bank of India, Ahmedabad	Accrued interest on Savings accounts	Fixed Deposits with Mahila Sewa Sahakari Bank Limited, Ahmedabad	Tax Deducted At Source	Other Advances /Sundry Debtors Dedit Balances	Other Advances/Sundry Creditors Credit Balances	Inter Project Balances
1	T.B. Project	-	-	-	-	-	-	-	-	-	-	-	-
3	FCRA Project	-	-	30,395,796	-	25,166	-	5,519	-	87,462	21,334	10,000	-
4	Lok Swasthya Sewa Trust (Main)	341,591	-	-	3,235,397	-	-	-	3,007,167	378,016	76,000	-	-
	TOTAL	341,591	-	30,395,796	3,235,397	25,166	-	5,519	3,007,167	465,478	97,334	10,000	-

37,005,117



LOK SWASTHYA SEWA TRUST

Trustee
Damodar

**LOK SWASTHYA SEWA TRUST
(INCLUSIVE OF ALL PROJECT)
FIXED ASSETS SUMMARY AS ON 31-03-2023
WORKING OF ANNEXURE - 2**

Sr. No	Project Name	Opening Balance as on 01/04/2022	Addition During the year Before 30th September, 2022	Addition During the year After 30th September, 2022	Inter Project Transfer during the year	Closing Balance as at 31/03/2023	Provided up to 31/03/2022	Depreciated on Provided for the year	Inter Project Transfer during the year	Provided up to 31/03/2023
1	T.B. Project									
	Furniture & Fixtures	9,050	-	-	9,050	-	6,957	-	6,957	-
	TOTAL	9,050	-	-	9,050	-	6,957	-	6,957	-
3	Lok Swasthya Sewa Trust									
	Computer System	481,392	-	147,493		628,885	453,174	70,285		523,459
	Office Equipments	523,401	-	-		523,401	273,037	37,554		310,591
	Furniture Fixtures	9,550	-		9,050	18,600	3,405	824	6,957	11,186
	TOTAL	1,014,343	-	147,493	9,050	1,170,886	729,616	108,663	6,957	845,236
	GRAND TOTAL	1,023,393	-	147,493	-	1,170,886	736,573	108,663	-	845,236



LOK SWASTHYA SEWA TRUST

Trustee