

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,

Consol

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, 2024 and the Income and expenditure account for the year ended on 31st March, 2024 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, 2024 and
- ii) in the case of Income & Expenditure account of the excess of expenditure over income for the year ended on 31st March, 2024.

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

Dashar
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 : 25.06.2024
UDIN : 24047236BJZAFP4215



For **SHAH & SHAH ASSOCIATES**

Chartered Accountants
FRN: 113742W


SUNIL K.DAVE
PARTNER

Membership Number: 047236

LOK SWASTHYA SEWA TRUST


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.

Place : Ahmedabad
Date : 25.06.2024
UDIN : 24047236BJZXP4215



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


PARTNER
SUNIL K. DAVE
Membership Number: 047236

LOK SWASTHYA SEWA TRUST


Trustee

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,2024

Bank Account No. of Trust for transaction of foreign contribution : Saving Bank Account No:41770709025

Bank Address: State Bank of India, 4/5 Sakar Ground Floor, Opp. M.J.Library,Ashram Road, Ellisbridge Br.,Ahmedabad, Gujarat, 380006.

FCRA Registration No. : 041910390

Date : 06/01/2010

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LOK SWASTHYA SEWA TRUST
(Inclusive of all the Projects)
Balance Sheet as on 31st March,2024

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	39,000	
Balance as per last balance sheet	1,227,787		Other receivables	87,235	126,235
	1,227,787		Accrued interest on fixed deposits account		592,020
		4,098,875	Tax deducted at source		
Other Earmarked Funds :			As per Annexure -4		545,463
(ii) Earmarked Fund/Other Funds :			Cash and Bank Balances :		
As per Annexure - 1	28,718,419		As per Annexure -3		30,485,236
(i) Depreciation fund :			Income and expenditure account :		
As per Annexure -2	919,056	29,637,475	Balance as per last balance sheet	313,818	
Current liabilities :			Add: Deficit transferred from income & expenditure account	542,692	
Staff security deposit		40,000			856,510
TOTAL		33,776,350	TOTAL		33,776,350

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 *Mirai Chakraborty*
Project in charge *Ashwani*
Accountant *A. H. J.*

Place : Ahmedabad

Date : 25.06.2024

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

Darshan
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, 2024

Bank Account No. of Trust for transaction of foreign contribution : Saving Bank Account No: 41770709025

Bank Address: State Bank of India, 4/5 Skar Ground Floor, Opp. M.J. Library, Ashram Road, Ellisbridge Br, Ahmedabad, Gujarat, 380006.

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, 2024

EXPENDITURE	AMOUNT RUPEES	AMOUNT RUPEES	INCOME	AMOUNT RUPEES	AMOUNT RUPEES
To Establishment expenses :			By Interest (accrued/realized):		
Salary and allowances :			On savings bank accounts	11,510	
Travel for personnel	8,919		On fixed deposit receipts	1,57,775	
Honourarium, travel & allowance of health/balsevika	22,025				1,69,285
		30,944	By Donations in cash or kind :		
To Legal & professional fees		1,250	Domestic Donation received :		
			Konstelec enginners private limited	45,000	
To Audit fees		1,23,700	Sunya foundation	4,000	
			individual donors	76,250	
To Contribution & fees :					1,26,250
Administrative contribution paid to charity commisioner		77,408	By Income from other sources :		
			Sahayak fees received from members	29,810	
To Miscellaneous expenses :			Interest on income tax refund	4,050	
Adminlstration expenses :		4,84,758	Miscellaneous income	15,066	
To Depreciation					48,926
For Projects Activities (Refer Annexure - 1)		74,833	By Income for project activities:		
To Expenditure on objects of the trust			(As per contra)		
Other Charitable objects:			Interest on FCRA accounts - FCRA Project	23,912	
(i) Education awareness training activity related expenses :			Interest on FDR accounts - FCRA Project	12,82,478	
Nutrition expenses	5,760		Miscellaneous income - FCRA Project	2,030	
(ii) Expenses against donation for health and poor workers welfare activlites	47,000		FCRA Reimbursement / donation received income - FCRA Project	1,67,968	
(iii) Expenses against donation for healthcare and childcare welfare activlites	60,500			14,76,388	
		1,13,260	By Excess of expenses over income of projects activities transferred to the Earmarked fund	2,17,43,611	
			By Excess of expenditure over Income transferred to balance sheet		2,32,19,999
					5,42,692



LOK SWASTHYA SEWA TRUST

Dashak
Trustee

<u>To Expenses incurred for Project Activities:</u>					
<u>To Expenditure on objects of the trust</u>					
<u>To Expenses against grant fund for incurred & from agreement for performance of work between Funder and LSST conducting on childcare and healthcare activities :</u>					
(A) Medical Relief (Health)					
(i) Expenses against pogramme activities of Rudu Gaam Cadila -1 project in four villages of dholka and daskrol block in ahmedabad district for empowering women and young girls awareness in health issues & vocational skill trainings		4,41,473			
(ii) Expenses against pogramme activities of Shrinkhala (Sewa bharat) Appi project in six SSKs across both tapl and surat districts for food, healthcare and livelihood security		39,72,009			
(iii) Expenses against pogramme activities of Rudu Gaam Cadila -2 project to support empowerment of Informal women workers, their children and communities who are marginalised & vulnerable in gujarat state eleven villages and one ward of in bharuch and ahmedabad districts for empowering women and young girls awareness in health issues, enhancing vocational skill trainings and increasing overall participation in local governance system		14,27,385			
		<u>58,40,867</u>			
(B) FCRA Project		<u>1,73,79,132</u>			
Sub total (A+B) as per contra			2,32,19,999		
Total			2,41,06,152	Total	2,41,06,152

Notes on Accounts Schedule

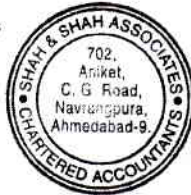
Trustee

Project in charge

Accountant

Place : Ahmedabad

Date : 25.06.2024



As per our separate report attached

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

SUNIL K. DAVE
Partner
Membership No. 047236

LOK SWASTHYA SEWA TRUST

Henshal
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 1/04/2023	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	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 31/03/2024
A	EARMARKED FUNDS:												
B	Donation Fund for General purpose												
1	FCRA Project	3,05,25,277	1,40,95,886	-			23,912	12,82,478	1,67,968	2,030	-	1,73,79,132	2,87,18,419
C	Lok Swasthya Sewa Trust (Main) :												
i)	Rudu Gaam Cadila - 1 project activities	2,67,773	1,73,700	-	-	-	-	-	-	-	-	4,41,473	-
ii)	Sewa Bharat shrnkhala project activities	33,12,004	30,50,783	23,90,778	-	-	-	-	-	-	-	39,72,009	-
iii)	Rudu Gaam Cadila - 2 project activities	-	13,40,150	-	87,235	-	-	-	-	-	-	14,27,385	-
v)													
	GROSS TOTAL (A + B+ C)	3,41,05,054	1,86,60,519	23,90,778	87,235	-	23,912	12,82,478	1,67,968	2,030	-	2,32,19,999	2,87,18,419

LOK SWASTHYA SEWA TRUST

Darshan
Trust



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 01/04/2023	Addition During the year before 30th Sep.2023	Addition During the year after 30th Sep.2023	Closing Balance as at 31/03/2024	Provided up to 31/03/2023	Addition/ (deduction) for consol pyurpose	Provided for the year 20223-24	Provided up to 31/03/2024
1	Computer System	628,885	-	-	628,885	523,459	-	42,170	565,629
2	Office Furnitures and Fixtures	18,600	-	-	18,600	10,173	-	741	10,914
3	Office Equipments	523,401	-	-	523,401	310,591	-	31,922	342,513
	Total	1,170,886	-	-	1,170,886	844,223	-	74,833	919,056

LOK SWASTHYA SEWA TRUST

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 31.03.2024	Namo of the project
1	State Bank of India, Parliament Street Main Branch, New Delhi.	Current (FCRA)	40015366358	26,436	FCRA Project
2	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Saving (FCRA)	41770709025	3,384,248	FCRA Project
3	Shree Mahila Sewa Sahakari Bank Ltd.Ellisbridge Branch, Ahmedadad	Saving	900001003002859	465,006	LSST -Main
4	Shree Mahila Sewa Sahakari Bank Ltd.,(Shakti Project) Ahmedabad	Saving	900001003003240	4,569	LSST -Main
5	Bank Of India, Ellissbridge Branch., Ahmedabad	Current	200420110000556	104,977	LSST -Main
6	Shree Mahila Sewa Sahkari Bank Limited,Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015391	300,000	LSST -Main
7	Shree Mahila Sewa Sahkari Bank Limited,Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015315	700,000	LSST -Main
8	Shree Mahila Sewa Sahkari Bank Limited,Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015324	500,000	LSST -Main
9	Shree Mahila Sewa Sahkari Bank Limited,Ellisbridge Branch, Ahmedabad	Fixed deposits	406/015327	500,000	LSST -Main
10	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Fixed deposits	41920074380	7,500,000	FCRA Project
11	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Fixed deposits	42842241819	6,000,000	FCRA Project
12	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Fixed deposits	42571902007	3,000,000	FCRA Project
13	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Fixed deposits	42816457866	5,000,000	FCRA Project
14	State Bank of India, Ellissbridge Branch, Ashram Road, Ahmedabad.	Fixed deposits	42815235572	3,000,000	FCRA Project
	TOTAL			30,485,236	

LOK SWASTHYA SEWA TRUST

Trustee



LOK SWASTHYA SEWA TRUST (Consol)

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
0	TDS Receivables	2020-21	2021-22	69,974
4	TDS Receivables	2022-23	2023-24	105,604
5	TDS Receivables	2023-24	2024-25	147,505
	Grand Total			624,203
	Less:			
1	Amount of refund received on 27.09.2022	2020-21	2021-22	58,680
2	Amount of refund received on 08.11.2023	2021-22	2022-23	20,060
	Grand Total			78,740
	Net TDS Receivables			545,463



LOK SWASTHYA SEWA TRUST

Darshan
Trustee

**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. Advancer 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 & current liabilities 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	FCRA Project

Trustee: Mirai Chalkarjee

Project in charge: Beena

Accountant: Anty

Place : Ahmedabad

Date : 25.06.2024



LOK SWASTHYA SEWA TRUST

Danish
Trustee

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

A & L Closing Balances as on 31-03-2024

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 Fixed Deposits 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	FCRA Project	-	-	3,384,248	-	26,436	24,500,000	592,020	-	195,655	-	-	20,060
2	Lok Swasthya Sewa Trust (Main)	469,575	-	-	104,977	-	-	-	2,000,000	349,808	39,000	40,000	(20,060)
	TOTAL	469,575	-	3,384,248	104,977	26,436	24,500,000	592,020	2,000,000	545,463	39,000	40,000	-
							5,985,236		26,500,000				

LOK SWASTHYA SEWA TRUST

Ashwini
Trustee

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

FIXED ASSETS SUMMARY AS ON 31-03-2024

WORKING OF ANNEXURE - 2

Sr. No	Project Name	Opening Balance as on 01/04/2023	Addition During the year Before 30th September, 2023	Addition During the year After 30th September, 2023	Inter Project Transfer during the year	Closing Balance as at 31/03/2024	Provided up to 31/03/2023	Depreciation Provided for the year	Inter Project Transfer during the year	Provided up to 31/03/2024
1	Lok Swasthya Sewa Trust									
	Computer System	628,885	-	-	-	628,885	523,459	42,170		565,629
	Office Equipments	523,401	-	-		523,401	310,591	31,922		342,513
	Office Furniture & Fixtures	18,600	-		-	18,600	10,173	741	-	10,914
	TOTAL	1,170,886	-	-	-	1,170,886	844,223	74,833	-	919,056

LOK SWASTHYA SEWA TRUST

D. Anshu
Trustee