



UDESHI SHUKLA & ASSOCIATES

Chartered Accountants

Auditors Report

Sahaara Charitable Society
For the year ended 31st March 2023

(Annexure to report under section 33(2) and rule 19 of The Maharashtra Public Trusts Act, 1950)

We have audited the attached Balance Sheet of Sahaara Charitable Society ['the Trust'] as at **31st March 2023**, and the Income and Expenditure Accounts of the Trust for the year ended on that date, annexed hereto, and have to report thereon as follows: -

1. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test check basis, the evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Emphasis of Matter

During the year the society has reclassified certain expenses depending on the Project for which they have been incurred, however no such reclassification has been done for corresponding previous year figures, in view of this the previous year figures are strictly not comparable with current year figures. Our Opinion is not qualified with respect to this matter.

4. A Report under sub section (2) of Section 33 & 34 and Rule 19 of the Maharashtra Public Trust Act 1950 is annexed to this report.
5. Further to our comments in the report attached in the prescribed form under the relevant section and rules of the Maharashtra Public Trusts Act and subject to the Notes forming part of the Accounts



AR/SCS/2023/1

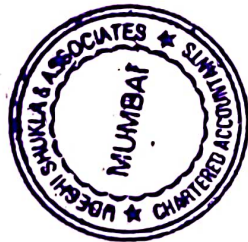


(Schedule G to the Balance sheet and the Income and Expenditure Accounts) we report as under:

- 5.1 We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit:
- 5.2 In our opinion, proper books of accounts as required by the law have been kept by the trust so far as appears from our examination of those books:
- 5.3 The Balance sheet and the Income and Expenditure Accounts dealt with by this report are in agreement with the Books of Accounts:
- 5.4 The Balance sheet and Income and Expenditure dealt with by this report comply with the accounting standards to the extent applicable.
6. Subject to the matters referred to in paragraph 2, 3 & 4 above, in our opinion and to the best of our information and according to the explanation given to us, the said accounts, read together with the significant Accounting policies and Notes to Accounts in Schedule G and other notes and remarks appearing elsewhere in the accounts and remarks attached herewith give the information required by the Maharashtra Public Trusts Act, 1950 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.: -
- 6.1 In case of the Balance Sheet of the Assets and Liabilities of the Trust as on 31st March 2023,
And
- 6.2 In case of the Income and Expenditure Account, of the Deficit for the year ended on 31st March 2023.

Place: Mumbai

Date: 24th August, 2023



For Udeshi Shukla & Associates
Chartered Accountants
FRN: 114886W

CA. Paresh Vijaysinh Udeshi
Partner
MRN: 042082
UDIN: 23042082BGVRUG5931

AR/SCS/2023/2



REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE MAHARSHTRA PUBLIC TRUSTS ACT, 1950.

Registration No. F-16965, Mumbai

Name of the Public Trust: - Sahaara Charitable Society

For the year ending: - March 31, 2023

S.No	Contents	Observations
A	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rules	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, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with	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 outstanding's for more than one year and the amounts written off, if any	Nil
I	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	Generally Tenders/quotations are called for
J	Whether any money of the public trust has been invested contrary to the provisions of section 35;	No
K	Alienations, 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, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistance Charity Commissioner	Refer Notes To Accounts
M	All cases of irregular, illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof , and whether such expenditure , failure, commission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	Not Noticed
N	Whether the budget has been filed in the form provided by Rule 16A	Yes
O	Whether the maximum and minimum number of trustees is maintained;	Yes
P	Whether the meeting 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 debtors or creditor of the trust	No
T	Whether the irregularities pointed out the by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit	Yes

For Udeshi Shukla & Associates
Chartered Accountants
FRN 114886W

CA Paresh Vijaysinh Udeshi
Partner
MRN 042082

Place: Mumbai
Dated: 24th August, 2023
UDIN: 23042082BGVRUG5931



2021-22	Funds And Liabilities		2022-23	2022-23	2021-22	2022-23	Property And Assets	2022-23	Am't in INR 2022-23
39,00,000.00	Trusts funds or Corpus - Balance as per last balance sheets	39,00,000.00	39,00,000.00	4,56,10,264.20	Immovable Properties: (At cost less depreciation) (Refer Schedule A) Balance as per last Balance Sheet	4,10,49,237.78			
	Addition during the year			-	Additions during the year	2,90,16,000.00			
	Other earmarked Funds (Created under the provisions of the trust deed or scheme or out of the Income)			45,61,026.42	Less: Depreciation	55,55,723.78			6,45,09,514.00
				4,10,49,237.78	Intangible Assets				
	Land and Building Fund			7,90,992.05	Sahara Short Movie	697934.05			
5,70,67,938.32	Balance as per last Balance Sheet	5,70,67,938.32	8,60,95,459.32	93,058.00	Less: Amortise During the year	93058.00			6,04,876.05
-	Additions during the year	2,90,27,521.00		6,97,934.05					
5,70,67,938.32					Investments				
	Gratuity Fund			97,26,385.00	Bank Fixed Deposits	1,01,47,180.00			
-	Balance as per last Balance Sheet	4,08,653.00	4,08,653.00	4,20,795.00	Axis Bank (FCRA)	4,60,520.00			1,06,07,700.00
-	Additions during the year			-	Add: Accrued Interest on FD not received during the year	-			
				1,01,47,180.00	Other Assets: (At cost less depreciation) (Refer Schedule B)				
				32,98,968.63	Balance as per last Balance Sheet	43,57,177.05			
				21,17,196.00	Additions during the year	13,80,465.00			
				-	Less: Deletions / Discarded during the year	9,72,748.57			47,64,893.48
				10,58,987.56	Less: Depreciation for the period				
				43,57,177.07	Advances -				
				4,57,000.00	To Others				
				4,22,709.48	Deposits (Refer Schedule C)	4,36,900.00			
				8,79,709.48	Staff Gratuity Scheme with LIC	4,08,653.00			
					TDS	4,27,138.00			12,72,691.00
62,86,974.90	Income & Expenditure account	1,57,82,030.78	61,74,904.86		Cash and Bank balances -				
94,95,055.88	Balance as per last balance sheet			41,59,167.70	Account with-	36,06,318.46			
1,57,82,030.78	Less: Deficit for the year	(96,07,125.42)		1,15,55,089.24	Axis Bank (FCRA)	75,59,080.30			
	Add: Surplus for the year			18,40,190.75	State Bank of India (FCRA)	13,76,219.10			
				1,41,344.48	Axis bank (Local)	2,83,070.48			
				19,22,938.55	HDFC Bank (Local)	19,94,714.31			1,48,19,342.65
				1,96,18,730.72	SBI Bank (Local)				
7,67,49,969.10	Total	9,65,79,017.18	9,65,79,017.18	7,67,49,969.10	Total	9,65,79,017.18			

Notes to Accounts - Schedule G

The above balance sheet to the best of my/our belief constitutes a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

As per our report of even date

For Udeshi Shukla & Associates
Chartered Accountants
FRN 114886W

Hon. Chairman
Rajesh Kumar

Hon. Secretary
Kunaresh Pelayare

Hon. Treasurer
Madhur James

Parash Vijiaysinh Udeshi
Partner
MERN 042082

THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950
SCHEDULE IX [Vide Rule 17(1)]
SAHAJARA CHARITABLE SOCIETY
Income & Expenditure Account for the year ended 31st March 2023

Registration No: F-16965 (MUM)

2021-22		2022-23		2021-22		2022-23		Amt in INR	
EXPENDITURE		INCOME							
-	To Expenditure in respect of properties - Rates, taxes, cesses Repairs and maintenance Salaries Insurance Depreciation	-		4,67,535.00 1,71,818.00 -	5,11,689.00 2,82,109.00 -	7,93,798.00			
	To Establishment expenses (Refer Schedule D)	-		2,09,44,124.19 4,02,22,698.29 6,11,66,822.48	1,79,55,749.35 2,59,19,995.68 1,59,650.00	4,38,75,745.03			
	To Remuneration to trustees	79,38,026.04		-	-	1,59,650.00			
	To Remuneration (in case of a math)	-		-	-	2,570.00			
	To Legal expenses	-		-	-				
2,68,730.00	To Audit fees	2,42,738.00		-	-	96,07,125.42			
-	To Gratuity of staff	4,08,653.00		-	-				
-	To Amount written off - a) Bad debts b) Other items (Fixed Assets)	-		-	-				
56,20,013.98	To Depreciations	65,28,472.35		-	-				
93,058.00	To Amortisation of Intangible Assets	93,058.00		-	-				
-	Reserve or specific funds	-		-	-				
-	To Expenditure on object of the trust a) Religious b) Educational (Sch. E) c) Rehab & Relief (Sch. F) d) Other charitable objects	-		2,45,09,635.82 1,47,18,305.24 -	-				
1,91,05,917.28		3,92,27,941.06		-	-				
2,09,40,828.54				-	-				
580.00				-	-				
94,95,055.88	To Surplus carried over to Balance sheet			-	-				
6,18,06,175.48	TOTAL	5,44,38,888.45	6,18,06,175.48	TOTAL	5,44,38,888.45				

Notes to Accounts - Schedule C
The above balance sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

[Signature]
Hon. Chairman
Rajesh Kumar

[Signature]
Hon. Secretary
Kumaresh Pekayare

Mumbai, 24th August 2023

[Signature]
Hon. Treasurer
Madhur James



[Signature]
As per our report of even date
For Udeshi Shukla & Associates
Chartered Accountants
FRN 114886W
Parash Vijaysinh Udeshi
Partner
MRN 042082

SAHARA CHARITABLE SOCIETY

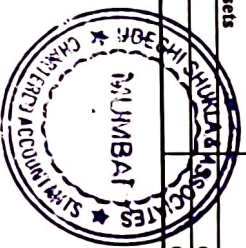
Schedule Annexed to and Forming part of Balance Sheet as at 31st March 2023

SCHEDULE - A Immovable Properties

Description	W.D.V 01.04.2022	Additions during the year		Deletion during the year	Total During the year	Depre- ciation 2022-23	W.D.V 31.3.2023
		Before 30th sept.	After 30th sept.				
Land & Building							
MAIN	38,769.45	-	-	-	38,769.45	3,876.95	34,892.51
FCRA	2,19,873.64	-	-	-	2,19,873.64	21,987.36	1,97,886.28
Building(Flat) - old	2,19,873.64	-	-	-	2,19,873.64	21,987.36	1,97,886.28
Building Property- (Naigaon Vasai) - Mahima	1,38,86,518.95	-	-	-	1,38,86,518.95	13,88,651.90	1,24,97,867.06
Home	-	-	-	-	2,90,16,000.00	14,50,800.00	2,75,65,200.00
Building Property (Vasai) - New Shelter Home	1,07,72,507.83	-	2,90,16,000.00	-	1,07,72,507.83	10,77,250.78	96,95,257.05
Building(Flat)- Vasai - Anandalay	1,61,31,567.92	-	-	-	1,61,31,567.92	16,13,156.79	1,45,18,411.13
Row House - Kopertharne - Krupalay	4,10,10,468.34	-	2,90,16,000.00	-	7,00,26,468.34	55,51,846.83	6,44,74,621.51
Total		-	2,90,16,000.00	-	7,00,26,468.34	55,51,846.83	6,44,74,621.51
Total (MAIN & FCRA)	4,10,49,237.79	-	2,90,16,000.00	-	7,00,65,237.79	55,55,723.78	6,45,09,514.02
Previous Year	4,56,10,264.20	-	-	-	4,56,10,264.20	45,61,026.42	4,10,49,237.78

SCHEDULE - B Other Assets

Description	W.D.V 01.04.2022	Additions during the year		Deletion during the year	Total During the year	Depre- ciation 2022-23	W.D.V 31.3.2023
		Before 30th sept.	After 30th sept.				
MAIN							
Computer Equipment	5,77,339.37	-	1,23,310.00	-	7,00,649.37	2,55,597.75	4,45,051.62
Electrical Fixture	4,31,540.81	-	-	-	4,31,540.81	43,154.08	3,88,386.73
Furniture	3,17,422.38	-	1,55,170.00	-	4,72,592.38	39,500.74	4,33,091.64
Total	13,26,302.56	-	2,78,480.00	-	16,04,782.56	3,38,252.57	12,66,529.99
FCRA							
Computer Equipment	6,79,283.40	43,070.00	-	-	7,22,353.40	2,88,941.36	4,33,412.04
Electrical Fixture	12,67,913.34	4,48,275.00	2,95,532.00	-	20,11,720.34	1,86,395.43	18,25,324.91
Furniture	9,21,645.00	3,01,538.00	13,570.00	-	12,36,753.00	1,22,996.80	11,13,756.20
Musical Equipment	82,982.75	-	-	-	82,982.75	12,447.41	70,535.34
Vehicle	79,050.00	-	-	-	79,050.00	23,715.00	55,335.00
Total	30,30,874.49	7,92,883.00	3,09,102.00	-	41,32,859.49	6,34,496.01	34,98,363.49
Total (MAIN & FCRA)	43,57,177.05	7,92,883.00	5,87,582.00	-	57,37,642.05	9,72,748.57	47,64,893.48
Previous Year	32,98,968.63	12,44,879.00	8,72,317.00	-	54,16,164.63	10,58,987.59	43,57,177.04
Intangible Assets							
Sahara Short Movie	6,97,934.05	-	-	-	6,97,934.05	93,058.00	6,04,876.05
Total	6,97,934.05	-	-	-	6,97,934.05	93,058.00	6,04,876.05



SAHAARA CHARITABLE SOCIETY

Schedule Annexed to and Forming part of Balance Sheet as at 31st March 2023

SCHEDULE - C: Deposits

Particular	Amount			
	MAIN	FCRA	TOTAL	TOTAL
	2022-23	2022-23	2022-23	2021-22
Central - Courier (Vichare)	2,000.00		2,000.00	2,000.00
Central - Donor	5,000.00		5,000.00	5,000.00
Admin Office	1,20,000.00		1,20,000.00	1,20,000.00
Balwadi Turbhe(CSW, Parivartan)		20,000.00	20,000.00	20,000.00
Parivartan Bhiwandi - Production Centre	1,25,000.00		1,25,000.00	1,25,000.00
Pratham Turbhe	30,000.00		30,000.00	30,000.00
Staff Guest House	25,700.00		25,700.00	55,000.00
Pratham Turbhe Education Center 2	50,000.00		50,000.00	50,000.00
Deposits - Pratham Gas Connection - Ghatkopar	4,800.00		4,800.00	-
Deposits - Pratham Gas Connection - Turbhe	4,400.00		4,400.00	-
Security Deposit - Toilet Reconstruction	50,000.00		50,000.00	50,000.00
TOTAL	4,16,900.00	20,000.00	4,36,900.00	4,57,000.00



SAHAARA CHARITABLE SOCIETY**ADMIN EXPENSES SCHEDULE****FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023****SCHEDULE - D: Administrative Expenses**

Particulars	MAIN	FCRA	TOTAL	TOTAL
	2022-23	2022-23	2022-23	2021-22
Computer maintenance	56,662.00	13,234.00	69,896.00	67,321.50
Bank charges/Interest /Commission	1,829.00	61,532.86	63,361.86	72,536.14
EDLI/ Admin charges	42,054.00	48,653.00	90,707.00	83,277.00
Electrical Charges	32,440.00	29,610.00	62,050.00	29,400.00
Honararium	5,000.00	5,12,500.00	5,17,500.00	-
Postage/Courier Charges	780.00	5,022.00	5,802.00	8,710.00
Printing & stationery	24,478.00	33,822.00	58,300.00	57,878.00
Professional Fees	3,69,140.00	2,53,000.00	6,22,140.00	14,72,045.00
Promotional Expense	76,989.00	30,000.00	1,06,989.00	65,522.00
Rent	38,333.00	3,91,705.00	4,30,038.00	4,99,625.00
Telephone	10,816.00	35,115.86	45,931.86	32,331.00
Training	86,618.00	2,19,629.00	3,06,247.00	78,378.00
Upkeep & maintenance	24,208.00	58,012.00	82,220.00	2,34,116.00
Water Charges	974.00	1,938.00	2,912.00	1,296.00
Brokerage Admin Thane	-	51,750.00	51,750.00	27,000.00
Staff Welfare	53,485.00	1,08,751.00	1,62,236.00	99,584.00
Other Administartive expenses	3,92,684.00	6,17,082.00	10,09,766.00	3,35,367.00
Documentation -Admin	1,01,400.00	88,200.00	1,89,600.00	108000.00
Health and Safety - Admin			-	6434.00
Statutory and Consultant Fees - Admin	-	12,000.00	12,000.00	24000
Staff Salaries & Allowances	14,88,233.32	23,45,146.00	38,33,379.32	28,32,270.16
Staff Conveyance	1,11,900.00	1,03,300.00	2,15,200.00	1,46,901.00
Interest on TDS			-	-
TOTAL	29,18,023.32	50,20,002.72	79,38,026.04	62,81,991.80
Audit Fees	80,488.00	1,62,250.00	2,42,738.00	2,68,730.00
Gross Total	29,98,511.32	51,82,252.72	81,80,764.04	65,50,721.80



SAHAARA CHARITABLE SOCIETY
EDUCATIONAL EXPENSES SCHEDULE

FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

Schedule E:- Educational Expenses

Particulars	MAIN	FCRA	TOTAL	TOTAL
	2022-23	2022-23	2022-23	2021-22
Books & Materials	4,19,070.00	1,17,351.00	5,36,421.00	5,25,147.00
Hobbies & Talent Development	72,876.00	98,049.00	1,70,925.00	51,982.00
Conveyance	88,490.00	3,83,641.00	4,72,131.00	3,55,410.00
Computer accessories	10,054.00	1,26,092.00	1,36,146.00	1,35,782.50
Cleaning material/Toiletries/Utensils	55,014.00	40,526.00	95,540.00	63,704.00
Clothes & material	71,878.00	4,23,061.00	4,94,939.00	3,57,525.00
Domestic help	3,20,100.00	5,82,626.00	9,02,726.00	8,92,525.72
Electrical Expenses & upkeep	91,750.00	1,80,845.00	2,72,595.00	1,89,140.00
Hair cut	3,770.00	8,630.00	12,400.00	5,838.00
Medical Expenses	1,86,558.00	1,63,877.00	3,50,435.00	1,06,308.00
Nutrition	11,51,746.00	4,96,337.00	16,48,083.00	8,20,281.00
Printing & Stationery	5,578.00	44,998.00	50,576.00	41,125.00
Party /Special Events	87,864.00	8,995.00	96,859.00	10,047.00
General Home Activity	16,570.00	1,65,382.00	1,81,952.00	94,204.00
Rent/Society Maint	2,74,897.00	10,78,487.00	13,53,384.00	7,94,677.00
Repair/upkeep & maintenance	83,131.00	6,21,716.00	7,04,847.00	14,36,454.00
Refreshment	-	24,385.00	24,385.00	31,592.00
Professional Fees	5,82,022.00	9,45,910.00	15,27,932.00	15,35,362.72
School / college expenses	1893568	933819	28,27,387.00	12,96,642.50
Social Help	21890	41285	63,175.00	1,15,603.00
Telephone	19812	39082.24	58,894.24	70,195.00
Training	310449	637725	9,48,174.00	3,41,582.00
Vehicle Expense	0	3243	3,243.00	-
Exposure Trip	0	61397	61,397.00	49,360.00
Water charges	0	7040	7,040.00	13,750.00
Legal Documentation	11,846.00	34,225.00	46,071.00	3,314.00
Support & Administration Expenses	5192	180657	1,85,849.00	1,53,842.00
Staff Salary & Allowance	3800867.36	7475262.22	1,12,76,129.58	96,14,523.84
TOTAL	95,84,992.36	1,49,24,643.46	2,45,09,635.82	1,91,05,917.28



SAHAARA CHARITABLE SOCIETY
REHAB AND RELIEF EXPENSES SCHEDULE

FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

Schedule F:- Rehab & Relief expenses

Particular	Amount			
	MAIN	FCRA	TOTAL	TOTAL
	2022-23	2022-23	2022-23	2021-22
Conveyance	3,70,340.00	3,65,061.00	7,35,401.00	9,52,240.00
Honorarium	-	20,757.00	20,757.00	42,964.00
Medical Expense	-	4,45,561.00	4,45,561.00	1,48,859.00
Nutrition	-	1,30,252.00	1,30,252.00	82,439.00
Picnic / Camp Fees	-	35,649.00	35,649.00	-
Printing & stationery	8,867.00	23,447.00	32,314.00	23,097.00
Refreshment	15,283.00	26,707.00	41,990.00	24,721.00
Rehab Exps	4,12,244.00	2,41,978.16	6,54,222.16	4,80,601.00
Rent	-	3,08,260.00	3,08,260.00	3,24,048.00
Social / Legal Help	1,63,500.00	-	1,63,500.00	10,500.00
Sahaara Emergency Food Relief	-	-	-	99,94,978.80
Staff salaries & allowance	37,31,538.56	38,94,739.52	76,26,278.08	66,05,867.24
Support to Beneficiary	3,31,206.00	-	3,31,206.00	2,50,514.00
Training/conference	2,35,514.00	4,07,922.00	6,43,436.00	3,19,716.00
Counselling & Group Session	10,451.00	1,14,022.00	1,24,473.00	31,496.00
Electricity / Upkeep & maint/Repair/Pest &	5,155.00	1,48,335.00	1,53,490.00	92,050.00
Community Building Activities	-	13,283.00	13,283.00	10,182.50
Health Awareness Sessions	91,875.00	28,217.00	1,20,092.00	17,178.00
Water Charges	-	-	-	5,545.00
Computer Maintenance/ Microsoft	17,607.00	53,586.00	71,193.00	45,321.00
Reintegration of Beneficiaries	86,997.00	1,12,671.00	1,99,668.00	1,30,856.00
Support & Administration Expenses	-	1,06,059.00	1,06,059.00	1,68,931.00
Renovation Expense	-	27,61,221.00	27,61,221.00	11,78,724.00
TOTAL	54,80,577.56	92,37,727.68	1,47,18,305.24	2,09,40,828.54



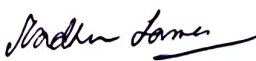
Name and Registered No. of Public Trust : - Sahaara Charitable Society : F 16965 (MUM)
Statement of Donation by Trusts during the year ended 31st MARCH, 2023

As per the judgement passed in the case of "BOMBAY SALASIAN SOCIETY" PTR No. 11958(B) the learned Jt. Charity Commissioner, Maharashtra has ruled that the donation received from any other Charitable Trust whether registered in Maharashtra or outside is eligible for exemption under the above clause in the hands of the recipient Trust. Accordingly the donations received by the Trust during the year from the following Charitable Trusts are claimed to be exempt from levy of contribution under Public Trust Rules.


Sl. No.	Institutional Donors [Name(s) & Address(es)]	Amount Rs.
1	Give Foundation (LOCAL) 1st Floor, Rigel, No. 19, Marathahalli Outer Ring Road, Doddanekundi, Marathahalli, Bengaluru, Karnataka 560037	5,87,595.13
2	Online Giving Foundation Shop No. 206-207 Level 1, Raghuleela Mall Vashi, Navi Mumbai 400703, India	4,58,001.00
3	United Way India of Mumbai 6th Floor, C-Wing, Mumbai Educational Trust, Gen. AK Vaidya Marg, Bandra Reclamation, Bandra (West), Mumbai 400 050, India	1,12,250.00
4	Harish & Bina Shah Foundation A-801 Crescenzo, C/38-39, G- block Bandra Kurla Complex, Mumbai -400 051	32,00,000.00
5	Azim Premji Foundation #134 Doddakannelli, Next to Wipro Corporate Office, Sarjapur Road, Bangalore - 560035	83,69,678.00
6	Lighthouse Ministries CBD Belapur Railway Station Complex, B - 202, Tower # 10 Sector 11, CBD Belapur, Navi - Mumbai -400614	60,000.00
7	Serving Orphan Worldwide 501 5th St, Bristol, TN 37620, USA	4,63,787.00
8	India Partners 372 W 12th AVE, Eugene OR, 97401 USA	2,01,14,281.00
9	Crossway Church W156 N10041 Pilgrim Road, German town, WI 53022, USA	15,83,032.00
10	Give Foundation (FCRA) 1st Floor, Rigel, No. 19, Marathahalli Outer Ring Road, Doddanekundi, Marathahalli, Bengaluru, Karnataka 560037	4,05,447.00
11	New Beginnings Christian Fellowship 24741 El Portico, Laguna Niguel, CA 92677, USA	5,30,201.00
12	UK Online Giving Foundation Unit 9 Cirencester Office Park, Tetbury Road, Cirencester Gloucestershire, GL7 6JJ U.K.	1,23,233.28
	TOTAL	3,60,07,505.41

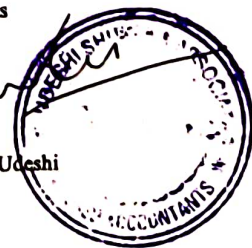

Hon. Chairman
Rajesh Kumar


Hon. Secretary
Kumaresk Pekayare


Hon Treasurer
Madhur James

For Udeshi Shukla & Associates
Chartered Accountants
FRN 114886W


CA Paresk Vijaysinh Udeshi
Partner
MRN 042082



Mumbai, 24th August 2023

SCHEDULE - IX-C

(Vide Rule 32)

Statement of Income liable to contribution for the year ended 31ST MARCH, 2023

Name and Registered No. of Public Trust:- Sahaara Charitable Society : F 16965 (MUM)

	Particulars	Amt	Amt
I	Income as shown in the Income & Expenditure Account (Schedule IX) (Refer Note 1)		4,48,31,763
II	Items not chargeable in contribution under section 58 and rule 32-		
	(i) Donations received from other public trusts and Dharmadas (schedule attached)	3,60,07,505	
	(ii) Grants received from Government and local authorities.	-	
	(iii) Interest on Sinking or Depreciation Fund.	-	
	(iv) Amount spent for the purpose of secular education .	-	
	(v) Amount spent for the purpose of medical relief.	-	
	(vi) Amount spent for the purpose of veterinary treatment of animals.	-	
	(vii) Expenditure incurred from donations for relief of distress caused by scarcity, draught flood, fire & other natural calamity.	-	
	(viii) Deductions out of income from lands used for agricultural purposes	-	
	(a) Land Revenue and Local Funds Cess-	-	
	(b) Rent payable to superior land-lord-	-	
	(c) Cost of production, if lands are cultivated by trust	-	
	(ix) Deductions out of income from lands used for non agricultural purposes-	-	
	(a) Assessment, cesses and other Government or municipal taxes	-	
	(b) Ground rent payable to the superior land-lord.	-	
	(c) Insurance premium	-	
	(d) Repairs at 10 per cent of gross rent of building.	-	
	(e) Cost of collection at 4 per cent of gross rent of building let out	-	
	(x) Cost of collection of income or receipts from securities, stocks, etc. as 1 per cent of such income.	-	
	(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 per cent of the estimated gross annual rent.	-	3,60,07,505
	Gross annual income chargeable to contribution.		88,24,258

Notes:

- 1 Donations received from other trusts, irrespective of their location, as per separate list attached to this schedule are claimed as deduction under clause (i)
- 2 Since substantial component of the gross income is by way of contribution from other Trusts, the expenditure incurred on Education & Medical activities are not claimed as deduction again.

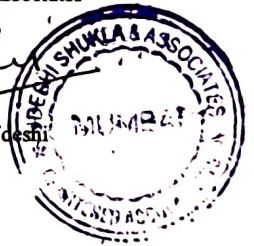
Hon. Chairman
Rajesh Kumar

Hon. Secretary
Kumaresh Pekayare

Hon. Treasurer
Madhur James

For Udeshi Shukla & Associates
Chartered Accountants
FRN 114886W

CA Paresh Vijaysinh Udeshi
Partner
MRN 042082



Trust Address: 175, S.B.Singh Road,
Opp. Colaba Post Office,
Colaba, Mumbai-400005

Mumbai, 24th August 2023

SCHEDULE:G

SAHAARA CHARITABLE SOCIETY

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH,2023

1) Principal Accounting Policies

- a) The accounts are maintained on Cash basis of accounting.
- b) Fixed Assets are stated in the books at Cost less depreciation till date.
- c) The depreciation on fixed assets is provided on written down values basis at the rates specified below:

ASSET DESCRIPTION	RATE in %
Medical Equipment	40
Musical Instruments	30
Vehicles	30
Vessels	25
Computers	20
Electrical Fixtures	20
Furniture	15
Premises	10

Assets capitalized during the year are depreciated at full rate if they are put to use for more than 180 days and at 50% of the above rates if they are put to use for less than 180 days.

No Depreciations is provided on fixed assets sold during the year.

Fixed assets individually costing less than Rs. 5000/- are charged off as general expenditure.

- d) The cost of short film has been classified as an Intangible Assets and will be Amortized over a period of 10 years which is the useful life of the asset as certified by the Management.
 - e) The Society's investment consists of Fixed Deposits with the Banks, which are stated at cost.
- 2) The Major source of income of the Society is donations received from various individuals & Trusts. Foreign donations which get mobilized through "Give India", a NGO providing web medium to raise funds for charitable activities, are collected and sent by the said NGO in its name. Since the Society has no direct contact with the donors in such cases, these donations are treated as receipts from the said NGO.
- 3) In view of the deductions/exemptions available to the Society, under the provisions of Income Tax Act, 1961, no provision has been made towards Income Tax for the year. For the reason as on the Balance Sheet date the Society has no deferred tax liability as contemplated in Accounting Standard AS22.



- 4) The balances included under the headings Deposits are subjected to confirmation by the concerned parties. In the opinion of the Society, these are approximately of the value stated therein if realized/paid in the ordinary course of business.
- 5) The activities of the Society are spread over different parts of Mumbai and surrounding area. The assets used in the activities at such places, are under the control of the Trustees and these are all in working conditions.
- 6) Employees of the Society are entitled to gratuity as a retirement benefit. The Society is following cash basis of accounting for gratuity payments and hence in the current year under audit no provision for the gratuity has been made in the books of accounts.
- 7) Contribution to charity is not paid as its recovery is stayed by Hon'ble High Court, Bombay.
- 8) Some of the deposits paid in past and not recoverable due to change of premises etc. were written off as expenses during the year under audit.
- 9) During the year the society has regrouped/reclassified certain expenses wherever necessary.



Hon. Chairman
Rajesh Kumar



Hon. Secretary
Kumaresh Pekayare



Hon. Treasurer
Madhur James

For Udeshi Shukla & Associates
Chartered Accountants
FRN: 114886W

CA Paresh Vijaysinh Udeshi
Partner
MRN: 042082



26/08/2023