



**K. VENKATACHALAM AIYER & CO.,  
CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT**

To the Trustees of Visthar Trust

**OPINION**

We have audited the accompanying financial statements of Visthar Trust ("the Trust"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, the statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31.03.2024, and a summary of significant accounting policies and other explanatory information annexed there to.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with the schedules and notes thereto, are prepared, in all material respects, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), and give a true and fair view of the financial position of the Trust as at March 31<sup>st</sup>, 2024, and its Excess of Income over Expenditure for the year ended on that date.

**BASIS OF 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 Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in, 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.

**RESPONSIBILITY OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

Management of the Trust is responsible for the preparation of financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

**AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF 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 Standards on Auditing (SA's) issued by the Institute of Chartered Accountants of India 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.



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Also At: Delhi, Kochi, Kollam, Kottayam, Palakkad and Thiruvananthapuram



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

We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as a fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Trusts internal control.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair representation; and
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Trust.
- Conclude on the appropriateness of the Management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the Trusts ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as going concern.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during the audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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**Further we report that:**

1. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the Trust so far as appears from our examination of such books.
3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt by the report are in agreement with the books of account

For K Venkatachalam Aiyer & Co.,  
Chartered Accountants  
FRN: 0046105



M Sivakumar  
Partner

Membership No.: 023844  
UDIN: 24023844BJZZDO1090

Date: 26-08-2024

Place: Bengaluru

**VISTHAR TRUST**  
**Financial Year 2023-24**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Method of Accounting**

The financial statements have been prepared in accordance with the generally accepted accounting principles. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those used in the previous year. The financial statements are presented in Indian Rupees.

**2. Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost less depreciation. All expenses incidental to acquisition of Property, Plant and Equipment are capitalized to Property, Plant and Equipment.

**3. Depreciation**

Depreciation on fixed Assets are provided in accordance with rates prescribed under Income Tax Rules, 1962

4. Income arising out of Investments made out of surplus funds is taken to the Income and Expenditure Account of the Trust, except in cases, if any, where specific conditions are stipulated. In such cases, income is applied for such specific purposes.

**5. Investments**

Current Investments are carried at lower of cost and quoted/ fair value. Non-Current Investments are stated at cost. Provision for diminution in the value of Non-Current Investments is made only if such a decline is other than temporary.

**6. Use of Estimates**

The preparation of the financial statements in conformity with Indian generally accepted accounting principles in India (Indian GAAP), which requires that the management make estimates and assumptions that affect the reported amounts of assets and liabilities, as at the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Although such estimates are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and such differences are recognized in the period in which the results are ascertained.

**7. Capital Work In Progress**

All capital expenditure is shown as capital work - in - progress until completion of the project. These costs are capitalized to the relevant items of the Property, Plant and Equipment when completed and are ready to use.



**NOTES FORMING PART OF ACCOUNTS**

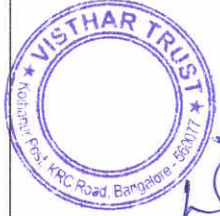
**1. Presentation**

Previous year figures have been rearranged/regrouped and reclassified wherever necessary so as to make them comparable with current year presentation

**2. Round Off**

Figures have been rounded off to the nearest rupees.

**For the Board of Trustees**



*[Handwritten signatures]*  
Trustee                      Trustee

**For K.Venkatachalam Aiyer & Co.,**

Chartered Accountants

FRN: 004610S



*[Handwritten signature]*

**M. Sivakumar**

Partner

M. No. 023844

**Place: Bangalore**

**Date: 26/08/2024**

VISTHAR TRUST - FCRA  
BALANCE SHEET AS AT 31ST March 2024

PARTICULARS		Note	As at 31st Mar, 2024	As at March 31, 2023
I	<b>LIABILITIES</b>			
	General Fund	1	37,63,463	42,70,526
	Capital Grants	2	1,77,40,131	1,77,40,131
			<b>2,15,03,594</b>	<b>2,20,10,657</b>
	<b>Fund Account</b>			
	(a) Gratuity Fund	3	1,18,756	1,18,756
	(b) Public Lecture Fund	4	12,44,824	12,44,824
	(c) Bandhavi Fund	5	17,50,984	17,50,984
	<b>Current Liabilities</b>			
	(a) Other Current Liabilities	6	1,13,12,466	1,24,50,711
	(b) Short Term Provisions	7	13,62,408	4,48,717
	<b>TOTAL</b>		<b>3,72,93,033</b>	<b>3,80,24,649</b>
II	<b>ASSETS</b>			
	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	8	1,79,95,887	1,94,88,873
	(b) Work-In-Progress - Building			
	(c) Investment	9	800	800
	(d) Long Term Loans & Advances	10	1,04,308	1,04,308
	<b>Current assets</b>			
	(a) Outstanding Receivables	11	11,03,094	90,000
	(b) Cash and Cash Equivalents	12	1,71,67,552	1,73,54,757
	(c) Other Current Assets	13	8,89,391	8,90,364
	(d) Livestock		32,000	95,547
	<b>TOTAL</b>		<b>3,72,93,033</b>	<b>3,80,24,649</b>

The accompanying notes form an integral part of the financial statement

For Visthar Trust

As per our report of even date attached  
For K.Venkatachalam Aiyer & Co

Trustee Trustee



Place: Bangalore  
Date: 26/08/2024



M.SIVAKUMAR  
Partner  
Mem No: 023844

VISTHAR TRUST - FCRA  
 INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	Note	2023-24	2022-23
<b>I INCOME</b>			
Contributions & Donations - General	14	-	-
Programme Receipts	15	-	-
Other Income	16	14,51,893	10,12,470
<b>III Total Revenue (I + II)</b>		<b>14,51,893</b>	<b>10,12,470</b>
<b>IV EXPENDITURE</b>			
Direct Programme Expenses	17	2,79,204	85,688
Employee Benefit Expenses	18	23,800	9,68,050
Other Expenses	19	1,62,965	1,94,006
Depreciation	8	14,92,986	16,68,849
<b>Total Expense</b>		<b>19,58,955</b>	<b>29,16,593</b>
<b>Excess of Income over Expenditure</b>		<b>(5,07,062)</b>	<b>(19,04,123)</b>

For Visthar Trust

As per our report of even date attached  
 For K.Venkatachalam Aiyer & Co

  
 Trustee

  
 Trustee  


Place: Bangalore  
 Date: 26/08/2024

  
  
 M.SIVAKUMAR  
 Partner  
 Mem No: 023844

VISTHAR TRUST - FC  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

Receipts	2023-24		2022-23		By	2023-24		2022-23	
	2023-24	2022-23	2023-24	2022-23		2023-24	2022-23	2023-24	2022-23
To					Property, Plant and Equipment				
"					Current Liabilities:				
Opening Balance					Duties & Taxes	90,004		1,00,300	
Bank Accounts	49,14,641	4,04,307			Sundry Creditors	871	3,655		
Cash-in-hand	50,801	30,683			Audit Fee Payable	25,000	885	25,000	
Current Liabilities					Other Payables	3,37,753	5,400	6,70,924	
"					Statutory Dues				
GDSST COURSE FEE	1,77,687	40,971			Current Assets:				
TDS Payable 2022-2023	1,49,685	1,46,694			Loans & Advances	3,02,566	38,990	93,918	
Current Assets					Sundry Debtors				
Sundry Debtors			93,918		Fixed Deposits:				
Fixed Deposits Matured			61,40,212		State Bank FDS	30,00,000	86,25,556		
State Bank FDS			12,90,083		Bank of Baroda				
Bank of Baroda FDS			2,062		Direct Expenses				
TDS Receivables					Programme Expenses	2,17,23,787	1,30,48,212		
Project Grant					Indirect Expenses				
Programme Receipts	2,12,15,855	1,95,45,887			General Adm'n Expenses	24,361	1,45,436		
Interest Income					Bank Charges	10,893	11,616		
Interest on FD	1,39,144	1,53,293			Other Fees/Penalties	502	502		
Interest on Savings		60,742			Salary & Staff Welfare	1,062	77,460		
Misc Income					Other Programmes		21,420		
VCRC Payable	721				A TEM Project		60,000		
Doly Ministries	3,000				VRS Rang Shaaile	2,991	14,136		
					Agriculture Expenses				
"					Closing Balance				
					Bank Accounts	10,45,429	49,14,641		
					Cash-in-hand	86,817	50,801		
Total	2,66,51,534	2,79,08,852	Total			2,66,51,534	2,79,08,852		

For Visthar Trust

As per our report of even date attached

Trustee

Trustee

Place: Bangalore

Date: 26/08/2024





VISTHAR TRUST - FCRA  
Notes forming part of financial statements

Note 1 GENERAL FUND

Particulars	2023-24	2022-23
Opening balance	42,70,526	61,74,648
Add: Excess of Income over Income	(5,07,062)	(19,04,123)
<b>TOTAL</b>	<b>37,63,463</b>	<b>42,70,526</b>

Note 2 CAPITAL GRANTS

Particulars	2023-24	2022-23
Capital Fund - SJPD	1,42,560	1,42,560
Resource & Learning Centre	62,48,767	62,48,767
Kanavu Building	9,34,416	9,34,416
Meditation Centre	1,95,399	1,95,399
SSS Capital Grant	85,29,546	85,29,546
Kowloon Union Church	1,04,687	1,04,687
ICCO Programme	25,399	25,399
Bhoomishale Land	15,59,357	15,59,357
<b>TOTAL</b>	<b>1,77,40,131</b>	<b>1,77,40,131</b>

Note 3 GRATUITY FUND

Particulars	2023-24	2022-23
Opening Balance	1,18,756	1,18,756
Add: Additions during the year	-	-
Less: Expenses during the year	-	-
<b>TOTAL</b>	<b>1,18,756</b>	<b>1,18,756</b>

Note 4 PUBLIC LECTURE FUND

Particulars	2023-24	2022-23
Opening Balance	12,44,824	12,44,824
Add: Additions during the year	-	-
Less: Expenses during the year	-	-
<b>TOTAL</b>	<b>12,44,824</b>	<b>12,44,824</b>

Note 5 BANDHAVI FUND

Particulars	2023-24	2022-23
Opening Balance	17,50,984	18,22,971
Add: Additions during the year	-	-
Less: Transfer to CMCJ	-	-
Less: Expenses during the year	-	71,987
<b>TOTAL</b>	<b>17,50,984</b>	<b>17,50,984</b>



*Manj*  
*Balu*



VISTHAR TRUST - FCRA  
Notes forming part of financial statement

Note 6 OTHER CURRENT LIABILITIES

Particulars	2023-24	2022-23
AJWS Programme	(0)	9,99,333
KIA Programme- CREA	12,62,668	16,00,723
KIA Programme- Resilience Project	75,985	75,985
KIA Programme- Capacity Building	8,67,574	10,92,730
KIA Program - Bhoomi habba	-	-
LUSH Programme	1,46,563	1,46,563
GRPM 2024	56,150	-
Dolls Ministry	39,625	90,126
CAFA - America Cisco Grant	3,63,930	-
U K Online Giving Foundation	7,29,180	-
KNH / Bandhavi Programme	22,931	(0)
Aids Children's Empowerment Programme	17,810	17,810
LST Programme	8,17,676	16,16,749
Sheep Rearing Project	39,022	39,022
Womens Empowerment Program - Bright Fund	3,14,082	-
Equality Fund	63,79,294	58,27,125
Expenses Payable CREA	1,09,340	1,84,413
Expenses Payable Bandhavi	66,136	2,88,953
<b>Sundry Creditors:</b>		
Visthar Conference & Retreat Centre VCRC	-	4,71,179
	-	-
Sri Krishna Book & Stationery	4,500	-
	(0)	-
	-	-
	-	-
<b>TOTAL</b>	<b>1,13,12,466</b>	<b>1,24,50,711</b>

Note 7 SHORT TERM PROVISIONS

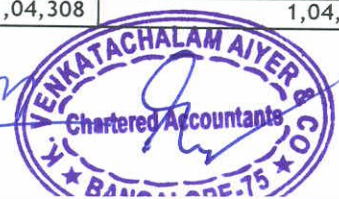
Particulars	2023-24	2022-23
Retention Money Payable	-	37,708
Audit Fee Payable	25,000	25,000
Other Payables- Visthar Local	6,52,026	2,36,297
Outstanding Payables	2,74,009	-
Statutory Payable	1,46,277	-
GDST Course Fee Received	2,18,658	40,971
Salary Payable	46,438	1,08,741
Rates & taxes	-	-
<b>TOTAL</b>	<b>13,62,408</b>	<b>4,48,717</b>

Note 9 INVESTMENTS

Particulars	2023-24	2022-23
Hopcom Investments	800	800
<b>TOTAL</b>	<b>800</b>	<b>800</b>

Note 10 LONG TERM LOANS AND ADVANCES

Particulars	2023-24	2022-23
LPG Deposit	7,200	7,200
Other Deposit	15,108	15,108
Telephone Deposit	22,000	22,000
Rent Deposit	50,000	50,000
Wireless Internet	10,000	10,000
Basavaraja CREA - Advance	-	-
Dharmaraj CREA Advances	-	-
Sunkappa CREA Advance	-	-
Nazar PS	-	-
Shree Renukadevi Petroliums	-	-
American Express Card	-	-
<b>TOTAL</b>	<b>1,04,308</b>	<b>1,04,308</b>



VISTHAR TRUST - FCRA  
Notes forming part of financial statement

Note 11 SUNDRY DEBTORS

Particulars	2023-24	2022-23
Sagar Electricals	90,000	90,000
Kindernotee Receivables	10,13,094	
<b>TOTAL</b>	<b>11,03,094</b>	<b>90,000</b>

Note 12 CASH AND CASH EQUIVALENTS

Particulars	2023-24	2022-23
<b>Cash in hand</b>		
Cash in hand	86,817	50,801
<b>Balance at Bank</b>		
SBI Mudhol A/c No - 40050814230	2,129	2,778
SBI RAICHUR 40001316277	8,703	9,352
Bank of Baroda Koppal A/c No - 58540100005420 - KOPPAL	8,05,658	1,86,982
Bank of Baroda Kothanur A/c No - 74290100004506	1,71,615	21,70,067
State Bank of India - Delhi A/c No - 40049894265	26,677	10,75,573
State Bank of India SB A/c No - 57004051426	30,647	14,69,889
<b>Deposits</b>		
Andhra Bank /Union Bank of India - FD	4,92,158	4,39,532
State Bank of India - FD	49,05,812	1,03,83,449
Vijaya Bank / Bank of Baroda - Koppal - FD	16,57,998	15,66,334
Bank of Baroda - Kothanur - FD	30,08,611	
Other FDs	59,70,727	
<b>TOTAL</b>	<b>1,71,67,552</b>	<b>1,73,54,757</b>

Note 13 OTHER CURRENT ASSET

Particulars	2023-24	2022-23
TDS Receivable	2,48,027	1,76,187
GST Credit	1,14,945	72,044
Accrued Interest	3,20,301	3,97,026
<b>Advances to Others</b>		
North East Network	2,06,118	2,06,117
Advance - Staff		
Visthar Academy Advance	-	38,990
<b>TOTAL</b>	<b>8,89,391</b>	<b>8,90,364</b>

*M. Karan*




## VISTHAR TRUST - FCRA

Notes forming part of financial statements

## Note 14 CONTRIBUTIONS &amp; DONATIONS - GENERAL

Particulars	2023-24	2022-23
<b>TOTAL</b>	-	-

## Note 15 PROGRAMME RECEIPTS

Particulars	2023-24	2022-23
<b>TOTAL</b>	-	-

## Note 16 OTHER INCOME

Particulars	2023-24	2022-23
Bank Interest	1,39,144	60,742.00
Interest on Fixed Deposits	3,63,634	1,75,306
Recovery of Administrative Expenses Programme	1,36,383	7,73,212.00
Facilitation Charges Received	7,38,731	
Agricultural Income	74,001	3,210.00
<b>TOTAL</b>	<b>14,51,893</b>	<b>10,12,470</b>

## Note 17 DIRECT PROGRAMME EXPENSES

Particulars	2023-24	2022-23
CISCO Programme Expenses		11,552
ATEM Project Expenses		60,000
VRS Rang Shale Expenses	7,749	14,136
Bhoomi Habba 2023- Expenses	48135	
GDST Program Expenses	2,23,320	
<b>TOTAL</b>	<b>2,79,204</b>	<b>85,688</b>

*M. K. Sanyal*



*Sanyal*



VISTHAR TRUST - FCRA  
Notes forming part of financial statement

Note 18 EMPLOYEE BENEFIT EXPENSES

Particulars	2023-24	2022-23
Salaries & Wages - General Administration	-	9,02,326
Employers Contribution	23,800.00	62,924
Medical	-	2,800
<b>TOTAL</b>	<b>23,800</b>	<b>9,68,050</b>

Note 19 OTHER EXPENSES

Particulars	2023-24	2022-23
Postage & Telephone	18,509	1,09,420
Interest & Bank Charges	16,106	25,689
Others/ written off	63,547	502
Printing & Stationery	12,109	
Audit fees	25,000	25,000
Agriculture Expenses	24,280	19,946
Maintenance	3,414	13,449
<b>TOTAL</b>	<b>1,62,965</b>	<b>1,94,006</b>

VISTHAR TRUST - FCRA  
Sub-Notes forming part of financial statement

Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
1 AJWS Programme		
Opening Balance	9,99,333	26,40,492
Add: Additions during the year		-
Less: Programme Expenses	9,99,333	16,41,159
Closing Balance	(0)	9,99,333
Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
2 ICCO Programme (CREA)		
Opening Balance	16,00,723	5,86,984
Add: Additions during the year	58,71,217	
PCN Kirk In Actie		57,17,717
Contribution from Other Source		
Interest received	2,44,001	71,244
Adoni Childrens Aid Programme		
Less: Transferred to Resilience Project		
Less: Programme Expenses	64,53,273	47,75,222
Closing Balance	12,62,668	16,00,723
Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
2(i) Bhoomi Habba from CREA		
Opening Balance	-	-
Add: Additions during the year	4,39,300	
Transfer from CREA		
Less: Programme Expenses	4,39,300	-
Closing Balance	-	-
Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
3 ICCO Programme Resilience Project		
Opening Balance	75,985	75,985
Add: Additions during the year		
Transfer from CREA		
Protestantse Kerk in Nederland		
Less: Programme Expenses		
Closing Balance	75,985	75,985

*M. Karthik*



*W. S. Srinivas*



4 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
ICCO Programme Capacity Building Programme		
Opening Balance	10,92,730	6,89,750
Add: Additions during the year	8,85,600	
Transfer from CREA		
Protestantse Kerk in Nederland		17,50,832
Less: Programme Expenses	11,10,756	13,47,851
Closing Balance	8,67,574	10,92,730
5 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
CACM Programme		
Opening Balance	-	1,14,381
Add: Additions during the year		
Less: Programme Expenses		1,37,916
Add: Transfer to LUSH Project		23,536
Closing Balance	-	-
6 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
GRPM 2024		
Opening Balance	0	0
Add: Additions during the year	60,230	
Add: Additions during the year from bandhavi		
Less: Programme Expenses	4,081	
Closing Balance	56,149	0
Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
7 LUSH Programme		
Opening Balance	1,46,563	4,56,462
Add: Additions during the year		-
Add: Interest		
Less: Transfer to CACM Program		23,536
Less: Programme Expenses		2,86,364
Closing Balance	1,46,563	1,46,563

*Mansh*



*W. S. S.*



Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
8 BANDHAVI Programme		
Opening Balance	(0)	1,66,217
Add: Receipt from KNH	44,61,250	40,76,429
Add: Receipt from Agriculture		
Add: Other Sources of Income		
Add: FD Interest	29,928	75,835
Add: Bandhavi Fund a/c		71,987
Less: Bandhavi Expenses	44,68,247	43,90,468
Closing Balance	22,931	(0)

Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
9 DOLLS Ministry		
Opening Balance	90,126	92,243
Add: Additions during the year		2,37,422
Less: Programme Expenses	50,500	2,39,539
Closing Balance	39,626	90,126

Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
10 Equality Fund		
Opening Balance	58,27,125	-
Add: Additions during the year	60,83,835	58,27,125
Less: Programme Expenses	55,31,666	-
Closing Balance	63,79,294	58,27,125

Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
11 Aids Childrens Empowerment Programme		
Opening Balance	17,810	17,810
Add: Additions during the year		-
Less: Programme Expenses		-
Closing Balance	17,810	17,810

Sub- Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount as on 31-03-23
12 U K Online Giving Foundation		
Opening Balance		
Add: Additions During the year	7,29,180	
Less: Program Expenses		
Closing balance	7,29,180	





13 Sub- Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount as on 31-03- 2023
CAFA America Cisco grant		
Opening Balance		
Add: Additions During the year	22,93,961	
Less: Program Expenses	19,30,031	
Closing Balance	3,63,930	

14 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
Sheep rearing Project		
Opening Balance	39,022	3,48,172
Add: Additions during the year		-
Less: Programme Expenses		3,09,150
Closing Balance	39,022	39,022

15 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount as on 31-03-23
Womens Empowerment Program - Bright Fund		
Opening Balance	-	-
Add: Additions during the year	9,88,728	
Less: Programme Expenses	6,74,646	-
Closing Balance	3,14,082	-

16 Sub-Schedule to Note 6	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023
LST Programme		
Opening Balance	16,16,749	7,01,515
Add: Additions during the year	4,14,584	19,36,362
Add: FD Interest	3,543	1,470
Less: Programme Expenses	12,17,200	10,22,598
Closing Balance	8,17,676	16,16,749







VISTHAR TRUST - FCRA

Note 8

Property, Plant and Equipment as on 31-12-2023

Sl. No	Description	WDV as on 01-04-2023	Additions		Deletions	Total	Rate	Depreciation	WDV as on 31-12-2024
			> 180 Days	< 180 Days					
1	Land	51,76,037			-	51,76,037	0%	-	51,76,037
2	Building	1,24,22,699			-	1,24,22,699	10%	12,42,270	1,11,80,429
3	Furniture & Fixtures	8,61,910			-	8,61,910	10%	86,191	7,75,719
4	Office Equipments	4,92,210			-	4,92,210	15%	73,832	4,18,379
5	Vehicles	4,02,073			-	4,02,073	15%	60,311	3,41,762
6	Computers	41,166			-	41,166	40%	16,466	24,700
7	Books and Periodical	-			-	-	100%	-	-
8	XEROX	92,778			-	92,778	15%	13,917	78,861
	<b>TOTAL</b>	<b>1,94,88,873</b>			<b>-</b>	<b>1,94,88,873</b>		<b>14,92,986</b>	<b>1,79,95,887</b>

