

INDEPENDENT AUDITORS' REPORT

To the Members of
Bapu Trust for Research on Mind and Discourse
Registration Number: E/2970/Pune
Pune

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Bapu Trust for Research on Mind and Discourse having registration Number: E/2970/Pune, which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account for the year ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY:

Management of the trust is responsible for keeping regular accounts that facilitate preparation of the financial statements that give a true account of the financial position and financial performance of the Trust in accordance with the requirements of The Bombay Public Trust, Act, 1950 (as applicable to Maharashtra State) ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the keeping of the accounts that give a true account and are free from material misstatement, whether due to fraud or error.

AUDITORS' RESPONSIBILITY:

Our responsibility as per Section 34(1) of the Act is to prepare these financial statements and to express opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error in making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet of the Trust for the year ended March 31, 2024 and Income & Expenditure Account for the year ending on that date are prepared, in all material respects, in accordance with the provisions of the Act and give a true & fair view in conformity with,

- (a) In the case of Balance Sheet, of the state of affairs of Bapu Trust for Research on Mind and Discourse as at March 31, 2024 and
- (b) In the case of the Income and Expenditure Account, of the excess of expenditure over Income of the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

In addition there to, we have to further report that: -REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED

UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT

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 the books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	Yes
e)	Whether register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time and the defects inaccuracies mentioned in the previous audit report have been duly compiled with;	Yes.
f)	Whether 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 amount of outstanding for more than one the year and the amounts written off, if any;	Nil
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs 5,000;	N.A.
j)	Whether any money of the Trust has been invested contrary to the provisions of Section 35.	No



k)	Alienation, 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 the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	No
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 other whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust;	N.A.
n)	Whether the budget has been filed in the form provided by rule 16A;	The Budget for the year 2024-25 has been filed.
o)	Whether the maximum and minimum number of the trustees is maintained;	Yes
p)	Whether the meetings are held regularly as provided in such instruments;	Yes
q)	Whether the minutes 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 debtor or creditor of the trust;	No
t)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly compiled with by the trustees during the period of audit;	Yes

For, A S Shaikh & Co.
Chartered Accountants
Firm Reg. No. 139775W



Aslam Shaikh

Proprietor

Membership No.162345
UDIN: 24162345BKEOF16875
Place: Pune
Date: 29/08/2024

For H.Rustom & Co.
Chartered Accountants
Firm Reg. No. 108908W



(HRD Dalal)

Proprietor

Membership No – 31368
UDIN: 24031368BKGWBJ5579
Place: Ahmedabad
Date: 29/08/2024

BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE

TRUST REGD.NO. : E-2970 PUNE

BALANCE SHEET AS ON 31ST MARCH 2024

PARTICULARS	ANNEXURE	FCRA	INDIAN	TOTAL 2023-24	2022-23
<u>FUNDS AND LIABILITIES</u>					
TRUST FUNDS AND ASSETS FUND	I	60,791	830,324	891,115	967,913
GENERAL FUND	II	945,356	88,504	1,033,860	1,379,067
NET UNUTILISED GRANT	III	506,449	3,652,874	4,159,323	2,670,402
TOTAL		1,512,597	4,571,701	6,084,298	5,017,382
<u>ASSETS AND PROPERTIES</u>					
NET FIXED ASSETS	IV	60,791	829,324	890,115	966,912
INVESTMENTS	V	-	2,748,304	2,748,304	2,734,523
NET CURRENT ASSETS	VI	1,451,805	994,074	2,424,523	1,315,946
TOTAL		1,512,597	4,571,701	6,062,942	5,017,382

NOTES FORMING PART OF ACCOUNTS & ACCOUNTING POLICIES - XVI

AS PER OUR AUDITED REPORT OF EVEN DATE

For Bapu Trust for Research on Mind and Discourse

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W

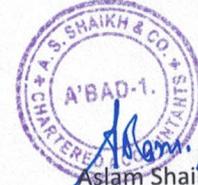
For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W



Sumangala Kumar
Trustee
Bapu Trust



HRD Dalal
Proprietor
Membership No. 31368
UDIN: 24031368BKGWBJ5579
Place : Ahmedabad
Date: 29/08/2024



Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 24162345BKEOFI6875
Place : Pune
Date: 29/08/2024

Place: Pune
Date: 29/08/2024

BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE

TRUST REGD.NO. : E-2970 PUNE

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024

PARTICULARS	ANNEXURE	FCRA	INDIAN	TOTAL 2023-24	2022-23
INCOME					
GRANT & DONATION INCOME	VIII	3,514,343	5,985,843	9,500,186	12,702,780
OTHER INCOME	IX	-	662,819	662,819	125,930
INTEREST INCOME	X	73,474	150,914	224,388	270,220
TOTAL		3,587,817	6,799,576	10,387,393	13,098,930
EXPENDITURE					
RENT EXPENSES	XI	137,250	142,283	279,533.00	445,740
AUDIT FEES	XII	90,000	-	90,000	100,000
REMUNERATION TO TRUSTEES	XIII	332,390	870,003	1,202,393	773,736
EXPENDITURE ON OBJECTS OF THE TRUST	XIV	3,046,274	5,535,189	8,581,463	12,762,804
ADMINISTRATIVE EXPENSES	XV	131,079	390,642	521,721	774,549
DEPRECIATION	IV	18,550	115,739	134,288	152,921
LOSS ON SALE / DISCARDED	XVI	-	-	-	-
EXCESS OF INCOME OVER EXPENDITURE	VII	(167,726)	(254,280)	(422,006)	(1,910,820)
TOTAL		3,587,817	6,799,576	10,387,393	13,098,930

NOTES FORMING PART OF ACCOUNTS & ACCOUNTING POLICIES - XVI

AS PER OUR AUDITED REPORT OF EVEN DATE

For Bapu Trust for Research on Mind and Discourse

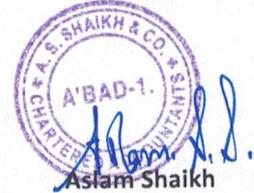
For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W


Sumangala Kumar
Trustee
Bapu Trust




HRD Dalal
Proprietor
Membership No. 031368
UDIN: 24031368BKGWBJ5579
Place : Ahmedabad
Date: 29/08/2024




Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 24162345BKEOFI6875
Place : Pune
Date: 29/08/2024

Place: Pune
Date: 29/08/2024

ANNEXURE : I

TRUST FUND AND ASSETS FUNDS

PARTICULARS	OPENING BALANCE 01.04.2023				ADDITION AMOUNT				DEDUCTION AMOUNT				CLOSING BALANCE 31.03.2024			
	FCRA		INDIAN		FCRA		INDIAN		FCRA		INDIAN		FCRA		INDIAN	
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	
A TRUST FUND	21,851	9,46,062	9,67,913	57,490	-	57,490	18,550	1,15,739	1,34,288	60,791	8,30,324	8,91,115				
1 Trust Fund	-	1,000	1,000	-	-	-	-	-	-	-	-	1,000			1,000	
2 Assets Fund	21,851	9,45,062	9,66,913	57,490	-	57,490	18,550	1,15,739	1,34,288	60,791	8,29,324	8,90,115				

Net decrease in Assets Fund as on 31st March 2024
No Impact on Trust fund as on 31st March 2024

38,940.76 (1,15,739) (76,798)

ANNEXURE : II
GENERAL FUNDS

PARTICULARS	OPENING BALANCE 01.04.2023				ADDITION AMOUNT				DEDUCTION AMOUNT				CLOSING BALANCE 31.03.2024			
	FCRA		INDIAN		FCRA		INDIAN		FCRA		INDIAN		FCRA		INDIAN	
	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	
GENERAL FUNDS (A)	11,52,022	2,27,045	13,79,067	-	1,15,739	1,15,739	2,06,666	2,54,280	4,60,946	9,45,356	88,504	10,33,860				
1 General fund	11,52,022	2,27,045	13,79,067	-	1,15,739	1,15,739	2,06,666	2,54,280	4,60,946	9,45,356	88,504	10,33,860				

- Net Increase/(Decreased) General fund as on 31st March 2024

(2,06,665) (1,38,541) (3,45,207)



ANNEXURE : VII**INCOME AND EXPENDITURE ACCOUNT**

Amount in Rs

PARTICULARS	2023-2024		
	FCRA	INDIAN	TOTAL
OPENING BALANCE AS ON 01/04/2023	-	-	-
CURRENT YEAR SURPLUS / (DEFICIT)	(167,726)	(254,280)	(422,006)
Less; Transfer to/(from) Trust Fund	38,940	(115,739)	(76,799)
Less; Transfer to/(from) Earmark Fund	(206,665)	(138,541)	(345,207)
CLOSING BALANCE AS ON 31/03/2024	(0)	(0)	(0)



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ANNEXURE : III					
NET UNUTILISED GRANTS					
Amount in Rs					
		EXHIBIT	2023-2024		
			FCRA	INDIAN	TOTAL
NET UNUTILISED GRANTS			506,449	3,652,874	4,159,323
UNUTILISED GRANTS (CLOSING BALANCE)			506,449	3,652,874	4,159,323
1	International Disability Alliance -	A	34,816	-	34,816
2	Paul Hamlyn Foundation - Inclusion of persons with Mental Health and Psychosocial Disabilities	B	26,284	-	26,284
3	Khyentse Foundation - Support relief measure during COVID 19 Lockdown	C	445,349	-	445,349
4	Azim Premji Philanthropic Initiatives - Seher Community Mental Health Program & Builds its organisational capacity	F	-	362,817	362,817
5	Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion 21-24	G	-	3,271,454	3,271,454
6	Raintree Foundation (India) - To implement a community mental health project in 9 villages of Velhe Taluka, Pune District the project	H	-	18,603	18,603



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ANNEXURE : IV

FIXED ASSETS

INDIAN

SCHEDULE - DEPRECIATION / FIXED ASSETS AS ON 31.03.2024

PARTICULARS	OPENING W.D.V AS AT 01.04.2023	ADDITIONS / DELETION BEFORE SEPT. 30 2023	ADDITIONS / DELETION AFTER SEPT. 30 2023	TOTAL	RATE OF DEP.	DEPRECIATION AMOUNT	CLOSING W.D.V AS AT 31.3.2024
FURNITURE AND FIXTURE	792,623	-	-	792,623	10%	79,262	713,360
COMPUTER	52,854	-	-	52,854	40%	21,142	31,713
MOBLE SPEAKER	1,619	-	-	1,619	40%	647	971
BOOKS	51	-	-	51	40%	-	51
CAMERA WITH ACCESSORIES	27,802	-	-	27,802	15%	4,170	23,632
OFFICE UTILITY EQUIPMENTS	49,934	-	-	49,934	15%	7,490	42,444
XEROX MACHINE	12,509	-	-	12,509	15%	1,876	10,633
MOBILE HANDSET	7,670	-	-	7,670	15%	1,151	6,520
TOTAL (Rs.)	945,062	-	-	945,062		115,739	829,324

FCRA

PARTICULARS	OPENING W.D.V AS AT 01.04.2023	ADDITIONS / DELETION BEFORE SEPT. 30 2023	ADDITIONS / DELETION AFTER SEPT. 30 2023	TOTAL	RATE OF DEP.	DEPRECIATION AMOUNT	CLOSING W.D.V AS AT 31.3.2024
COMPUTER	15,096	-	-	15,096	40%	6,039	9,057
Mobile Handset	6,755	-	-	6,755	15%	1,013	5,742
COMPUTER	-	-	57,490	57,490	40%	11,498	45,992
TOTAL (Rs.)	21,851	-	57,490	79,341		18,550	60,791



ANNEXURE : V					
INVESTMENTS					
					Amount in Rs
PARTICULARS	EXHIBIT	2023-2024			
		FCRA	INDIAN	TOTAL	
FIXED BANK DEPOSITS (i+ii)		-	2,748,304	2,748,304	
(i) PROJECT FUNDS		-	2,748,304	2,748,304	
1	Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion	G	-	2,748,304	2,748,304
(ii) GENERAL FUNDS		-	-	-	
(i) PROJECT FUND			-	2,748,304	2,748,304
(ii) OWN AND GENERAL FUND			-	-	-

Note: All Investments are Fixed Deposits with Axis Bank Ltd.



ANNEXURE : VI
CURRENT ASSETS

Amount in Rs

PARTICULARS	EXHIBIT	BALANCE AS ON 31ST MARCH, 2024		
		FCRA	INDIAN	TOTAL
CURRENT ASSETS (A+B+C +D +E)		1,451,805	994,074	2,424,523
A CASH BALANCE		1,044	13,568	14,612
B BANK BALANCE		1,450,761	703,146	2,153,907
D TDS RECEIVABLE		-	38,540	17,184
E DEPOSITS AND ADVANCES		-	248,120	248,120
LESS:				
F CURRENT LIABILITIES		-	9,300	9,300
A CASH BALANCE (i & ii)		1,044	13,568	14,612
(i) PROJECT FUND		-	4,335	4,335
1 Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion	G	-	4,335	4,335
(ii) GENERAL FUNDS		1,044	9,233	10,277
1 General Fund - FCRA	D	1,044	-	1,044
2 General Fund - Non FCRA	I	-	9,233	9,233
B BANK BALANCE (i + ii)		1,450,761	703,146	2,153,907
(i) PROJECT FUND		34,816	510,782	545,598
1 Raintree Foundation (India)	H		18,603	18,603
2 Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion - PHASE III	G	-	492,179	492,179
3 International Disability Alliance	A	34,816		34,816
(ii) GENERAL FUNDS		1,415,945	192,364	1,608,309
1 General fund	D	1,415,945	191,364	1,607,309
2 Trust Fund	J	-	1,000	1,000
C TDS RECEIVABLE		-	38,540	17,184
1 FY 2022-23	D & H		21,356	21,356
2 FY 2023-24	D & H	-	17,184	17,184
D DEPOSITS & ADVANCES		-	248,120	248,120
1 Deposit for Office	D & L	-	245,000	245,000
2 Telephone Deposit	L	-	1,500	1,500
3 Other Advances	I		1,620	1,620
E CURRENT LIABILITIES		-	9,300	9,300
1 Other Payable	L	-	3,800	3,800
2 Library Deposit	L	-	5,500	5,500



ANNEXURE : VIII				
GRANTS AND DONATIONS				
Amount in Rs				
PARTICULARS	EXHIBIT	2023-2024		
		FCRA	INDIAN	TOTAL
GRANTS AND DONATIONS INCOME (D+E)		3,514,343	5,985,843	9,500,186
A UNUTILISED GRANT (OPENING BALANCE)		(841,315)	3,511,717	2,670,402
B GRANTS INCOME		4,862,107	6,096,000	10,958,107
C UNUTILISED GRANTS (CLOSING BALANCE)		506,449	3,652,874	4,159,323
D UTILISED GRANTS (A+B-C)		3,514,343	5,954,843	9,469,186
E DONATION INCOME		-	31,000	31,000
B GRANTS INCOME (i)		4,862,107	6,096,000	10,958,107
(i) MEDICAL RELIEF				
1 International Disability Alliance - Support to Asian movement of persons with psychosocial disabilities	A	318,973	-	318,973
2 Paul Hamlyn Foundation - Inclusion of persons with Mental Health and Psychosocial Disabilities	B	4,543,134	-	4,543,134
3 Azim Premji Philanthropic Initiatives - Seher Community Mental Health Program & Builds its organisational capacity	G	-	6,096,000	6,096,000



ANNEXURE : IX				
OTHER INCOME				
<i>Amount in Rs</i>				
PARTICULARS	EXHIBIT	2023-2024		
		FCRA	INDIAN	TOTAL
OTHER INCOMES		-	662,819	662,819
Honorarium / Consultancy Received		-	14,500	14,500
Scrap Assets Or Material		-	1,100	1,100
Other Voluntary Contribution		-	361	361
Development Support		-	646,858	646,858



ANNEXURE : X

INTEREST INCOME

Amount in Rs

PARTICULARS	EXHIBIT	2023-2024				
		Saving Bank Interest	Fixed Deposit Interest	FCRA	INDIAN	TOTAL
INTEREST INCOME (i+ii)		55,557	168,831	73,474	150,914	224,388
(i) PROJECT FUND		18,364	120,647	-	139,011	139,011
1 Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion	G	18,364	120,647	-	139,011	139,011
(ii) GENERAL FUNDS		37,193	48,184	73,474	11,903	85,377
1 General fund FCRA	D	25,290	48,184	73,474	-	73,474
2 General Fund-Indian	I	11,903		-	11,903	11,903



ANNEXURE : XI**OFFICE RENT***Amount in Rs*

PARTICULARS	EXHIBIT	2023-2024		
		FCRA	INDIAN	TOTAL
OFFICE RENT PAYMENTS		137,250	142,283	279,533
1 Project Office - B1 Kaul Building, Second Floor Above Ministry of Labour Office, Off, Shankar Sheth Rd, opp. Kumar Pacific Mall, Gurunanak Nagar, Pune, Maharashtra 411042	A C D	137,250	99,803	237,053
2 Project Office :Apartment/Flat No. 202, 302 on 2nd And 3rd Floor of 'Green Valley Building, Handewadi,Pune-411060.	G	-	42,480	42,480

ANNEXURE : XII**AUDIT FEES***Amount in Rs*

PARTICULARS	EXHIBIT	2023-2024		
		FCRA	INDIAN	TOTAL
AUDIT FEES PAYMENT		90,000	-	90,000
1 Statutory audit fees paid to A. S. Shaikh & Co for FY 2022-23.	A B	45,000	-	45,000
2 Statutory audit fees paid to H Rustom & Co. for FY 2022-23.	A B	45,000	-	45,000

ANNEXURE : XIII**REMUNERATION TO TRUSTEES***Amount in Rs*

PARTICULARS	EXHIBIT	2023-2024		
		FCRA	INDIAN	TOTAL
REMUNERATION TO TRUSTEES		332,390	870,003	1,202,393
1 Salaries to Trustees for Project Management	G	-	94,690	94,690
2 Consultancy Fees to Trustees for Project Management	A B G I	332,390	775,313	1,107,703



ANNEXURE : XIV

EXPENDITURE ON OBJECTS OF THE TRUST

Amount in Rs

PARTICULARS	EXHIBIT	2023-2024				
		Program Expenses	Program Human Resource	FCRA	INDIAN	TOTAL
EXPENDITURE [i]		5,203,275	3,378,188	3,046,274	5,535,189	8,581,463
(i) MEDICAL RELIEF		5,203,275	3,378,188	3,046,274	5,535,189	8,581,463
1 International Disability Alliance - Support to Asian movement of persons with psychosocial disabilities	A	73,682	-	73,682	-	73,682
2 Paul Hamlyn Foundation - Inclusion of persons with Mental Health and Psychosocial Disabilities	B	2,506,946	169,658	2,676,604	-	2,676,604
3 Khyentse Foundation - Support relief measure during COVID 19 Lockdown	C	8,000	-	8,000		8,000
4 General Fund - FCRA	D	4,937	283,051	287,988		287,988
5 Mariwala Health Foundation - Transforming Communities For wellness & Inclusion	E	124,468	-	-	124,468	124,468
6 Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion	G	2,318,709	2,724,248	-	5,042,957	5,042,957
7 General Fund - Non FCRA	I	166,533	201,231	-	367,764	367,764



ANNEXURE : XIV (i)

BREAK UP OF EXPENDITURE ON OBJECTS OF THE TRUST

SR	PARTICULARS	Program Expenses			Program Human Resource			2023-24		
		FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1	Human Resource Cost including Social Security	-	-	-	452,709	2,925,479	3,378,188	452,709	2,925,479	3,378,188
2	Program Miscellaneous Expenses	27,630	68,366	95,996	-	-	-	27,630	68,366	95,996
3	Printing & Stationery	22,656	102,251	124,907	-	-	-	22,656	102,251	124,907
4	Travelling and Conveyance - Program	318,162	120,611	438,773	-	-	-	318,162	120,611	438,773
5	Audio Equipments	-	25,000	25,000	-	-	-	-	25,000	25,000
6	Audio Video Recording	40,973	18,527	59,500	-	-	-	40,973	18,527	59,500
7	Communication Cost	-	5,677	5,677	-	-	-	-	5,677	5,677
8	Consultancy Fees (Program)	1,864,755	2,022,810	3,887,565	-	-	-	1,864,755	2,022,810	3,887,565
9	Disability Certificate	-	1,024	1,024	-	-	-	-	1,024	1,024
10	Flower Decoration	-	5,470	5,470	-	-	-	-	5,470	5,470
11	Food Expenses	-	68,490	68,490	-	-	-	-	68,490	68,490
12	IEC Material - Advt Exp	-	1,500	1,500	-	-	-	-	1,500	1,500
13	Insurance	-	405	405	-	-	-	-	405	405
14	Labour Charges	-	559	559	-	-	-	-	559	559
15	Office Utility Equipments Expenses	-	1,119	1,119	-	-	-	-	1,119	1,119
16	Professional Fees - Program	53,872	112,500	166,372	-	-	-	53,872	112,500	166,372
17	Program Exps	-	5,162	5,162	-	-	-	-	5,162	5,162
18	Transportation	-	12,019	12,019	-	-	-	-	12,019	12,019
19	Program Software Development and Maintenance	257,517	-	257,517	-	-	-	257,517	-	257,517
20	Welfare Services for Clients	8,000	38,220	46,220	-	-	-	8,000	38,220	46,220
	TOTAL	2,593,565	2,609,710	5,203,275	452,709	2,925,479	3,378,188	3,046,274	5,535,189	8,581,467



ANNEXURE : XV

ADMINISTRATIVE EXPENDITURE

Amount in Rs

PARTICULARS	EXHIBIT	Program Admin. Expenses	Administrative Expenses	2023-24		
				FCRA	INDIAN	TOTAL
EXPENDITURE (i)		162,517	359,204	131,079	390,642	521,721
(i) MEDICAL RELIEF		162,517	359,204	131,079	390,642	521,721
1 International Disability Alliance - Support to Asian movement of persons with psychosocial disabilities	A	-	16,006	16,006	-	16,006
2 Paul Hamlyn Foundation - Inclusion of persons with Mental Health and Psychosocial Disabilities	B	31,171	66,840	98,011	-	98,011
3 General Fund - FCRA	D		17,062	17,062	-	17,062
4 Mariwala Health Foundation - Transforming Communities For wellness & Inclusion	E	1,035	3,849	-	4,884	4,884
5 Azim Premji Philanthropic Initiatives - Transforming Communities for wellness and Inclusion	G	129,757	251,502		381,259	381,259
6 General Fund - Non FCRA	I	554	3,945	-	4,499	4,499



ANNEXURE : XV(i)

BREAK UP OF ADMINISTRATIVE EXPENDITURE

Amount in RS

Sl	PARTICULARS	Program Admin. Expenses			General Administrative Expenses			2023-24		
		FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL	FCRA	INDIAN	TOTAL
1	Human Resource Cost - Accounts & Admin	29,279	115,816	145,095	-	-	-	29,279	115,816	145,095
2	Travelling and Conveyance	1,892	15,530	17,422	-	-	-	1,892	15,530	17,422
3	Office / Misc. Expenses - Admin	-	-	-	-	225	225	-	225	225
4	Admin Charges for EPF	-	-	-	-	8,006	8,006	-	8,006	8,006
5	Bank Charges & Commission	-	-	-	4,056	1,255	5,311	4,056	1,255	5,311
6	Consultancy Fees	-	-	-	-	19,700	19,700	-	19,700	19,700
7	Electricity Expenses	-	-	-	9,590	15,130	24,720	9,590	15,130	24,720
8	Insurance	-	-	-	3,968	-	3,968	3,968	-	3,968
9	Office Expenses - Admin	-	-	-	7,032	-	7,032	7,032	-	7,032
10	Postage & Courier	-	-	-	280	1,671	1,951	280	1,671	1,951
11	Professional Fees	-	-	-	30,372	27,400	57,772	30,372	27,400	57,772
12	Refreshment / Food Expenses	-	-	-	11,094	1,745	12,839	11,094	1,745	12,839
13	Repairs & Maintenance	-	-	-	18,677	10,376	29,053	18,677	10,376	29,053
14	Staff Welfare	-	-	-	4,826	16,533	21,359	4,826	16,533	21,359
15	Rent Agreement Expenses	-	-	-	-	1,064	1,064	-	1,064	1,064
16	Telephone & Internet	-	-	-	5,513	47,511	53,024	5,513	47,511	53,024
17	Website Expenses	-	-	-	4,500	108,680	113,180	4,500	108,680	113,180
	TOTAL	31,171	131,346	162,517	99,908	259,296	359,204	131,079	390,642	521,721



ANNEXURE : XVI

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

A ACCOUNTING POLICIES:

1 Basis of Preparation of Financial Statement :

a) The Trust follows the cash system of accounting. However Interest Income is recorded on accrual basis to the extent reflected in Form 26AS, to reconcile the interest Income & Tax Deducted at source with Income Tax records.

2 Revenue Recognition:

a) Grants and Donation are recognized when incomes are collected and expenditure is recorded when the related payments are made. Unutilized programme grants are reflected as liabilities in the Balance Sheet. Grant Overutilized reflected as grant receivable.

3 Fixed Assets and Depreciation :

a) Fixed Assets have been stated at written down value.

b) Depreciation of fixed assets has been provided in the books of accounts at written down value (w.d.v) rates as prescribed under Income Tax Act 1961.

c) Profit/Loss on sale/Transfer of Fixed Assets has been charged against Asset fund Respectively.

4 Investments :

a) Investment valuation is stated at cost

5 Foreign Currency Transaction :

a) All foreign currency transactions are recorded at the rates prevailing as in the date of transaction.

6 Tax liabilities :

a) No income tax liability is attracted for the year, hence no income tax provision has been made in the accounts.

7 Employees Benefit :

a) Provident Fund - The trust has made contribution to provident fund as per statutory rules / requirements.

b) Gratuity - Liability for gratuity payment trust is following cash basis of accounting and considered it when payment is made.

8 Impairment of Assets:

a) In the opinion of Management, there is no impairment in assets valuation.

B NOTES FORMING PART OF ACCOUNTS:

1 The Accounts have been prepared to comply with all material aspects and relevant provision of the Bombay Public Trusts Act, 1950.

2 Fixed Assets have been stated at the cost written down value as on 31st March 2024

3 The trust has no trading or manufacturing activities, hence does not maintain any record of raw material or finished goods

4 The Trust is constituted on 1st April 1999 under the Charity Commissioner, Pune wide Registration No : E-2970

5 The Trust has been granted registration u/s 12AA of the Income Tax Act 1961, vide certificate no. Pn./T-II/Regn./7052/99-2000, Dated : 27/03/2000 issued by the Commissioner of Income Tax, Pune, Maharashtra.

12A - AAATB3746QE20214 dated 28.05.2021 for period Assessment Year 2022-23 to Assessment Year 2026-27

80G - AAATB3746QF20214 dated 28.05.2021 for period Assessment Year 2022-23 to Assessment Year 2026-27

6 The Trust has been granted registration under Foreign Contribution and Regulation Act, 1976, vide registration no. 083930421, Dated : 26th March 2004 and renewal was granted by MHA on 9th December 2021. for 5 years w.e.f 01st January 2022.

7 The Trust is not engaged in any industrial, commercial or business activities.

8 In the opinion of the management, the activities & programmes of the trust falls under Medical relief and relief to poor as per the section 2(15) of the income tax Act.



ANNEXURE : XVI

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCCOUNTS

9 The Trust has during the year sold, transfer and purchased the following Assets.

Sr. No.	Particulars	Purchase of Assets		
		FCRA	INDIAN	TOTAL
1	Laptop	57,490	-	57,490
	Total	57,490	-	57,490

Sr. No.	Particulars	Sale of Assets		
		FCRA	INDIAN	TOTAL
1	NA	-	-	-
	Total	-	-	-

10 The assets of the Trust are not insured, the trust has only movable assets.

11	<i>The amount transfer to Earmarked Fund</i>	FCRA	INDIAN	TOTAL
(i)	ADD: Addition during the year	-	115,739	115,739
(ii)	LESS: Deduction during the year	206,666	254,280	460,946
(ii)	Transferred to Earmarked fund	(206,666)	(138,541)	(345,207)

- 11 The Trust has received Rs 1,09,58,107.- as Revenue Grants, and Rs.31,000/- as donation during the year.
- 12 Management has confirmed that the Bapu Trust for Research on Mind and Discourse is complying with all the requirements of applicable law, which are material for the purpose of attaining its objects.
- 13 Figures have been rounded off to the nearest Rupee.

For Bapu Trust for Research on Mind and Discourse

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W

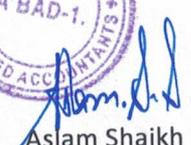
For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W


Sumangala Kumar
Trustee
Bapu Trust




HRD Dalal
Proprietor
Membership No. 031368
UDIN: 24031368BKGWBJ5579
Place : Ahmedabad
Date: 29/08/2024




Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 24162345BKEOF16875
Place : Pune
Date: 29/08/2024

Place: Pune
Date: 29/08/2024

EXHIBIT : A

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Support to Asian movement of persons with psychosocial disabilities

Grant Received from : International Disability Alliance | FCRA Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
			AUDIT FEES	78,410.00	78,410
GRANT INCOME		318,973	OFFICE RENT PAYMENTS	10,570.00	10,570
Grant received	318,973.00		EXPENDITURE ON OBJECTS OF THE TRUST		73,682
			Programme Expenses	73,682.00	
			Printing & Stationery	3,529.00	
			Office Misc Expenses (Program)	1,550.00	
			Consultancy Fees (Program)	51,011.00	
			Website Expenses (Program)	17,592.00	
			Establishment Expenses	16,006.00	16,006
			Telephone and Internet	4,414.00	
			Electricity Expenses	2,480.00	
			Insurance	1,276.00	
			Office Expenses	3,516.00	
			Repairs & Maintainance	1,100.00	
			Staff welfare	2,750.00	
			Refreshment/Food Expenses	470.00	
			Payment to Project Management		105,489
			Consultancy Fees to Trustees for Project Management	105,489.00	
			CLOSING BALANCE		34,816
			Bank Balance	34,816.00	
			Axis Bank A/c 110010100291866	34,816.00	
TOTAL		318,973	TOTAL		318,973



EXHIBIT : B

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Inclusion of persons with Mental Health and Psychosocial Disabilities

Grant Received From : Paul Hamlyn Foundation | FCRA PROJECT

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		(1,302,664)	Fixed Asset - Laptop		50,000
Inter project balance	(1,302,664.00)		AUDIT FEES		11,590
EXHIBIT : F - GENERAL FUND - FCRA	(1,302,664.00)		OFFICE RENT PAYMENTS		151,080
GRANT INCOME		4,543,134	EXPENDITURE ON OBJECTS OF THE TRUST		2,676,604
Grant received	4,543,134.00		Programme Expenses	2,506,946.00	
			Office / Misc. Expenses - Program	24,799.00	
			Printing & Stationery	19,127.00	
			Travelling and Conveyance - Program	318,162.00	
			Audio Video Recording	38,849.00	
			Consultancy Fees (Program)	1,813,744.00	
			Professional Fees - Program	53,872.00	
			Website Development & Maintenance (Program)	238,393.00	
			Program Human Resource Cost	169,658.00	
			Program Supervisory Team	60,737.00	
			Program Supervisory Team Level 1	108,921.00	
			Program Admin Expenses	31,171.00	31,171
			Human Resource Cost		
			Consultancy Fees (Accounts)	29,279.00	
			Travelling and Conveyance		
			Local Travel - Admin	1,892.00	
			Establishment Expenses	66,840.00	66,840
			Electricity Expenses	7,110.00	
			Insurance	2,692.00	
			Office Expenses - Admin	3,516.00	
			Postage & Courier	280.00	
			Professional Fees	17,366.00	
			Refreshment / Food Expenses	10,624.00	
			Repairs & Maintainance	17,577.00	
			Staff Welfare	2,076.00	
			Telephone & Internet	1,099.00	
			Website Expenses	4,500.00	
			Payments for Project Management		226,901
			Consultancy Fees to Trustees for Project Management	226,901.00	
			CLOSING BALANCE		26,284
			Inter project balance	26,284.00	
			EXHIBIT : F - GENERAL FUND - FCRA	26,284.00	
TOTAL		3,240,470	TOTAL		3,240,470



EXHIBIT : C

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : COVID-19 lockdown

Grant Received From : Khyentse Foundation

(FCRA Project)

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		461,349	OFFICE RENT PAYMENTS		8,000
			EXPENDITURE ON OBJECTS OF THE TRUST		8,000
Inter project balance	461,349.00		Programme Expenses	8,000.00	-
EXHIBIT : F - GENERAL FUND - FCRA	461,349.00		Welfare Services for Clients	8,000.00	
			CLOSING BALANCE		445,349
			Inter project balance	445,349.00	
			EXHIBIT : F - GENERAL FUND - FCRA	445,349.00	
TOTAL		461,349	TOTAL		461,349

EXHIBIT : D

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Fund Title : General Fund - FCRA | FCRA Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		1,152,022	LAPTOP		7,490
Bank Balance	220,738.49		OFFICE RENT PAYMENTS		(32,400)
Axis Bank A/c 110010100291866	183,280.91		EXPENDITURE ON OBJECTS OF THE TRUST		4,937
State Bank of India A/c 40086011221	37,457.58		Programme Expenses	4,937.00	
Fixed Deposits	-		Office / Misc. Expenses - Program	1,281.00	
Axis bank Fixed Deposit	-		Audio Video Recording	2,124.00	
Cash Balance	1,640.00		Website Development & Maintenance	1,532.00	
Cash in Hand	1,640.00				
Loans & Advances	100,000.00		Program Human Resource Cost	283,051.00	283,051
Deposit for HO	100,000.00		Gratuity	283,051.00	
Other Payable	(11,671.00)				
TDS Payable	(11,625.00)		Establishment Expenses	17,062.26	17,062
Other payable	(46.00)		Bank Charges & Commission	4,056.26	
Interproject Balance	841,315.00		Professional Fees	8,187.00	
EXHIBIT : B - PHF	1,302,664.00		Repairs and Maintenance	4,819.00	
EXHIBIT : C - KF GRANT	(461,349.00)				
Bank Interest		73,474	CLOSING BALANCE		945,356
Saving Interest	25,290.00		Bank Balance	1,415,945.29	
FD Interest	48,184.00		Axis Bank A/c 110010100291866	1,375,292.97	
			State Bank of India A/c 40086011221	40,652.32	
			Cash Balance	1,044.00	
			Cash in Hand	1,044.00	
			Interproject Balance	(471,633.00)	
			EXHIBIT : B - PHF	(26,284.00)	
			EXHIBIT : C - KF GRANT	(445,349.00)	
TOTAL		1,225,496	TOTAL		1,225,497



EXHIBIT : E

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Transforming Communities For wellness & Inclusion

Grant Received from : Mariwala Health Foundation | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		129,352	EXPENDITURE ON OBJECTS OF THE TRUST		124,468
Cash Balance	-		Programme Expenses	124,468.00	
Fixed Deposits	58,368.00		Office / Misc. Expenses - Program	10,423.00	
Axis bank Fixed Deposit	58,368.00		Printing & Stationery	11,083.00	
TDS Receivable	5,708.00		Audio Equipments	25,000.00	
TDS FY 2022-23	5,708.00		Flower Decoration	5,250.00	
Bank Balance	65,276.00		Travelling, Food & Conveyance for Conclave	11,337.00	
Axis Bank A/c 110010100291859	65,276.00		Professional Fees - Program	52,375.00	
			Transportation	9,000.00	
			Program Admin Expenses	1,035.00	1,035
			Travelling and Conveyance - Admin	1,035.00	
			Establishment Expenses	3,849.00	3,849
			Repairs & Maintainance	2,410.00	
			Staff Welfare	1,143.00	
			Telephone & Internet	296.00	
TOTAL		129,352	TOTAL		129,352

EXHIBIT : F

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Seher Community Mental Health Program & Builds its organisational capacity

Grant Received from : Azim Premji Philanthropic Initiatives | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		362,817			
Bank Balance	162,817.00				
Axis Bank A/c 110010100291859	162,817.00		CLOSING BALANCE		362,817
Intra Project Advance	200,000.00		Inter Project advance	362,817.00	
Bapu Trust General	200,000.00		Bapu Trust General	362,817.00	
TOTAL		362,817	TOTAL		362,817



EXHIBIT : G

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Seher - Transforming Communities for wellness and Inclusion

Grant Received from : Azim Premji Philanthropic Initiatives - 2022-24 | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		3,000,945			
Cash Balance	2,208.00		OFFICE RENT PAYMENTS	142,283.00	142,283
Bank Balance	510,266.00				
Axis Bank A/C. 918010106500168	510,266.00		EXPENDITURE ON OBJECTS OF THE TRUST		5,042,957
Fixed Deposits	2,534,523.00		Programme Expenses	2,318,709.00	
Axis bank fixed deposit	2,534,523.00		Office / Misc. Expenses - Program	53,536.00	
TDS Receivable	9,648.00		Printing & Stationery	91,168.00	
TDS	9,648.00		Travelling and Conveyance - Program	107,235.00	
Liabilities	(55,700.00)		Communication Cost	5,677.00	
Employee Providend Fund Payable	(40,432.00)		Consultancy Fees (Program)	2,019,284.00	
TDS Payable	(15,268.00)		Disability Certificate	1,024.00	
			Flower Decoration	220.00	
GRANT INCOME	6,096,000.00	6,096,000	Insurance	405.00	
Grant received	6,096,000.00		Labour Charges	559.00	
			Office Utility Equipments Expenses	1,119.00	
Interst Received		139,011	Professional Fees - Program	5,000.00	
Saving A/c Interest Received	18,364.00		Program Exps	5,162.00	
FD Interest Received	120,647.00		Transportation	1,219.00	
			Welfare Services for Clients	22,101.00	
			Audio Video Recording	5,000.00	
			Program Human Resource Cost	2,724,248.00	
			Centre Specific Human Resource	394,936.00	
			Program Supervisory Team Level 1	924,287.00	
			Program Supervisory Team Level 2	1,276,602.00	
			Gratuity	128,423.00	
			Program Admin Expenses	129,757.00	129,757
			Human Resource Cost		
			Consultancy Fees (Accounts)	115,816.00	
			Travelling and Conveyance		
			Local Travel	13,941.00	
			Establishment Expenses	251,502.00	251,502
			Office / Misc. Expenses - Admin	225.00	
			Admin Charges for EPF	5,923.00	
			Consultancy Fees	19,700.00	
			Electricity Expenses	15,130.00	
			Postage & Courier	1,671.00	
			Professional Fees	27,400.00	
			Refreshment / Food Expenses	1,245.00	
			Repairs & Maintainance	7,859.00	
			Staff Welfare	15,390.00	
			Telephone & Internet	47,215.00	
			Website Expenses	108,680.00	
			Rent Agreement Exp	1,064.00	
			Salaries to Trustees for Project Management	94,690.00	94,690
			Consultancy Fees to Trustees for Project Management	303,313.00	303,313
			CLOSING BALANCE		3,271,454
			Cash Balance	4,335.00	-
			Bank Balance	492,179.00	
			Axis Bank A/C. 918010106500168	492,179.00	
			Fixed Deposits	2,748,304.00	
			Axis bank fixed deposit	2,748,304.00	
			TDS Receivable	30,436.00	
			TDS	30,436.00	
			Liabilities	(3,800.00)	
			Consultancy	(3,800.00)	
TOTAL		9,235,956	TOTAL		9,235,956

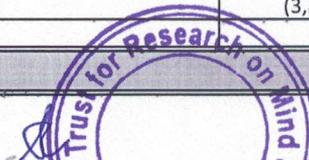


EXHIBIT : H

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : To implement a community mental health project in 9 villages of Velhe Taluka, Pune District the project

Grant Received from : Raintree Foundation (India) | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		18,603			
Bank Balance	18,603.00				
Axis Bank A/c 110010100291859	18,603.00				
			CLOSING BALANCE		18,603
			Bank Balance	18,603.00	
			Axis Bank A/c 110010100291859	18,603.00	
TOTAL		18,603	TOTAL		18,603

EXHIBIT : I

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : General Fund - Non FCRA | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		227,045	EXPENDITURE ON OBJECTS OF THE TRUST		367,764
Cash in hand	2,777.00		Programme Expenses	166,533.00	
Bank Balance	166,901.00		Office / Misc. Expenses - Program	4,407.00	
Axis Bank A/c 110010100291859	70,811.00		Travelling and Conveyance - Program	65,329.00	
Axis Bank A/C. 918010106500168	96,090.00		Audio Video Recording	11,037.00	
Fixed Deposits	141,632.00		Consultancy Fees (Program)	3,526.00	
Axis bank fixed deposit	141,632.00		Food Expenses	5,200.00	
Deposit	146,500.00		IEC Material - Advt Exp	1,500.00	
Deposit on Rent	145,000.00		Professional Fees - Program	55,125.00	
Deposit to BSNL	1,500.00		Transportation	1,800.00	
TDS Receivable	6,000.00		Welfare Services for Clients	16,119.00	
TDS	6,000.00		Audio Video Recording	2,490.00	
Payables	(31,265.00)		Program Human Resource Cost	201,231.00	
Employee Providend Fund Payable	(9,438.00)		Gratuity	201,231.00	
PT Payable	(4,200.00)				
TDS payable	(17,627.00)		Establishment Expenses	3,945.16	3,945
Liabilities	(5,500.00)		Admin Charges for EPF	2,083.00	
Library Refundable Deposit	(5,500.00)		Bank Charges & Commission	1,255.16	
Inter Project Advance	(200,000.00)		Professional Fees	-	
Exhibit F : APPI	(200,000.00)		Refreshment / Food Expenses	500.00	
			Repairs & Maintainance	107.00	
Grant & Donation		31,000	Program Admin Expenses	554.00	554
Donations - Individual	31,000.00		Travelling and Conveyance - Admin	554.00	
Interst Received		11,903	Consultancy Fees to Trustees for Project Management	472,000.00	472,000
Saving A/c Interest Received	11,903.00				
Other Income		662,819	CLOSING BALANCE		88,504
Honorarium / Consultancy Received	14,500.00		Cash in hand	9,233.00	
Scrap Assets Or Material	1,100.00		Bank Balance	191,363.63	
			Axis Bank A/c 110010100291859	95,273.63	
Other Voluntary Contribution	361.00		Axis Bank A/C. 918010106500168	96,090.00	
Development Support	646,857.70		Deposit	246,500.00	
			Deposit on Rent	245,000.00	
			Deposit to BSNL	1,500.00	
			TDS & other Receivable	9,724.00	
			TDS	8,104.00	
			Other advance	1,620.00	
TOTAL		932,767	TOTAL		932,767



EXHIBIT : J

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD 1ST APRIL, 2023 TO 31ST MARCH, 2024

Project Title : Trust Fund | Indian Project

RECEIPTS	Amount (In Rs)	Amount (In Rs)	PAYMENTS	Amount (In Rs)	Amount (In Rs)
OPENING BALANCE		1,000	CLOSING BALANCE		1,000
Bank Balance	-		Bank Balance		
Axis Bank A/c 110010100291859	1,000.00		Axis Bank A/c 110010100291859	1,000.00	
TOTAL		1,000	TOTAL		1,000



THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE VIII (Vide Rule 17 (1))
NAME OF THE TRUST - BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE (REG.NO. E - 2970 - PUNE)
Flat no: 704, Fillicium Nyati Estate, Mohammedwadi, Pune -411060, Maharashtra, India.

BALANCE SHEET AS AT : 31ST MARCH, 2024

FUNDS AND LIABILITIES	AMOUNT RUPEES	AMOUNT RUPEES	PROPERTY AND ASSETS.	AMOUNT RUPEES	AMOUNT RUPEES
TRUST FUND OR CORPUS - Balance as per last balance sheet. Adjustments during the year.	1,000 -	1,000	IMMOVABLE PROPERTIES (AT COST) (Suitably classified giving mode of valuation) Additions or deductions (including those for depreciation) if any, during the year.		
OTHER EARMARKED FUNDS - (Created under the Provisions of the Trust Deed or Scheme or out of the income) Depreciation Fund Sinking Fund Reserve Fund Any other Fund	- - - -	-	INVESTMENTS : FIXED DEPOSIT WITH AXIS BANK FIXED ASSETS (Sch. IV) Balance as per last Balance Sheet Additions during the year Deletion during the year Less. Depreciation During the year	966,913 57,490 - 1,024,403 134,288	2,748,304 890,116
LOANS (SECURED OR UNSECURED) From Trustees. From Others	- -	-	LOANS Loan Scholarships Other Loans	- -	
LIABILITIES For Expenses - Statutory Payments For Library Deposit For Advance Grants received (Sch VIII)	3,800 5,500 4,159,323	4,168,623	ADVANCES / DEPOSITS Trustees BSNL Depoit Deposit for Office Advances - Vendor TDS : Opening Balance Current Year TDS (Deducted) Less: I T Refund received	1,500 245,000 1,620 21,356 17,184 -	1,500 245,000 1,620 38,540
INCOME AND EXPENDITURE ACCOUNT Balance as per last Balance Sheet. Less : Appropriation , if any Add : Surplus) as per Income and Less : deficit) Expenditure Account.	2,345,981 - - 422,006	1,923,975	INCOME OUTSTANDING Rent Interest	- - -	
			CASH AND BANK BALANCE Cash in Hand (Sch VI) Bank : SB A/c Axis Bank 110010100291859 SB A/c Axis Bank 918010106500168 (APPI) SB A/c Axis Bank 110010100291866 (FC) SB A/c State Bank 40086011221 (FC)	14,612 114,877 588,269 1,410,109 40,652	14,612 2,153,907
Total Rs.		6,093,599		Total Rs.	6,093,599

AS PER OUR REPORT OF EVEN DATE.

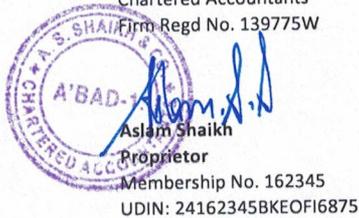
THE ABOVE BALANCE SHEET TO THE BEST OF MY / OUR BELIEF
CONTAINS A TRUE ACCOUNT OF THE FUNDS AND LIABILITIES AND
OF THE PROPERTY AND ASSETS OF THE TRUST.

For H.Rustom & Co.
Chartered Accountants
Firm Regd No.108908W


HRD Dalal
Proprietor
Membership No. 031368
UDIN: 24031368BKGWBJ5579

Place : Ahmedabad
Date: 29/08/2024

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W


Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 24162345BKEOF16875

Place : Pune
Date: 29/08/2024

For BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE


Sumangala Kumar
Trustee

Place :PUNE
Date: 29/08/2024



THE BOMBAY PUBLIC TRUST ACT, 1950					
SCHEDULE VIII (Vide Rule 17 (1))					
NAME OF THE TRUST - BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE (REG.NO. E - 2970 - PUNE)					
Flat no: 704, Fillicium Nyati Estate, Mohammedwadi, Pune -411060, Maharashtra, India.					
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024					
EXPENDITURE	AMOUNT RUPEES	AMOUNT RUPEES	INCOME	AMOUNT RUPEES	AMOUNT RUPEES
To expenses in respect of properties		279,533	By Rent (Realised / accrued)		-
Rates, taxes, cesses	-		Building	-	
Repairs and maintenance	-		Lands	-	
Salaries	-				
Insurance	-				
Depreciation	-				
Other expenses (Project & Head Office Rent) (Sch XI)	279,533				
To Establishment expenses (Sch. XV)	521,721	521,721	By Interest (Realised / accrued)		
To Remuneration to Trustees (Sch. XIII)	1,202,393	1,202,393	On Loans	-	
To Remuneration to the Head of the Math (Including his household expenditure (if any))		-	On Bank FD & Investments (Sch X)	168,831	
			On Saving Bank accounts (Sch X)	55,557	
			On Saving Income Tax Refund	-	224,388
To Legal expenses		-	By Dividends		-
To Audit fees (Sch XII)	90,000	90,000	By Donations in cash or kind		31,000
To Contribution & Fees - Donation Given		-	By Grants (Sch. VIII)		9,469,186
To Amounts written off :			By Other sources	-	
(A) Bad debts	-		Contribution from Members/Donations	-	
(B) Loan scholarships	-		Other contribution (Sch. IX)	662,819	662,819
(C) Irrecoverable rents	-				
(D) Other items	-				
To Miscellaneous expenses		-	By Deficit carried over to Balance Sheet		422,006
To Depreciation (Sch. IV)		134,288			
To Amounts transferred to Reserves or Specific funds		-			
To Expenditure on object of the Trust (Sch. XIV)		8,581,463			
(A) Religious	-				
(B) Educational (Other)	-				
(C) Medical Relief - Mental Health sector	8,581,463				
(D) Other charitable objects					
To Surplus carried over to Balance Sheet					
		10,809,398			10,809,398

AS PER OUR REPORT OF EVEN DATE.

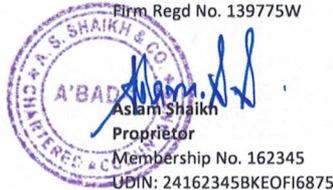
For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W



HRD Dalal
Proprietor
Membership No. 031368
UDIN: 24031368BKGWBJ5579

Place : Ahmedabad
Date: 29/08/2024

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W



Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 24162345BKEOF16875

Place : Pune
Date: 29/08/2024

For BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE



Sumangala Kumar
Trustee

Place :PUNE
Date: 29/08/2024



THE BOMBAY PUBLIC TRUST ACT, 1950

Schedule IX C (Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31st March 2024

NAME OF THE PUBLIC TRUST : BAPU TRUST FOR RESEARCH ON MIND AND DISCOURSE,

REGISTRATION NO. : E2970 PUNE

ADDRESS OF TRUST : Flat no: 704, Fillicium Nyati Estate, Mohammedwadi, Pune -411060, Maharashtra, India.

PHONE NO. : 020-26441989 , E-MAIL : bt.admfin09@gmail.com

SR. NO.	PARTICULARS	AMOUNT (IN INR)	AMOUNT (IN INR)
I.	Income As Shown In The Income And Expenditure Account (Schedule IX):		10,387,393
II.	Items Not Chargeable To Contribution Under Section 58 And Rule 32 -		
(i)	Donation received during the year from any source	NIL	
(ii)	Grants Received From Government And Local Authorities:	NIL	
(iii)	Interest On Sinking Or Depreciation Fund:	NIL	
(iv)	Amount Spent For The Purposes Of Secular Education:	NIL	
(v)	Amount Spent For The Purpose Of Medical Relief - Mental Health Sector:		10,063,389
(vi)	Amount Spent For The Purpose Of Veterinary Treatment Of Animals:	NIL	
(vii)	Expenditure Incurred From Donations For Relief Of Distress Caused By Scarcity, Drought, Flood, Fire Or Other Natural Calamity:	NIL	
(viii)	Deduction Out Of Income From Lands Used For Agricultural Purpose -		
(a)	Land Revenue And Local Fund Cess:	NIL	
(b)	Rent Payable To The Superior Landlord:	NIL	
(c)	Cost Of Production if lands are cultivated by the trust:	NIL	
(ix)	Deduction Out Of Income From Lands Used For Non-Agricultural Purpose -		
(a)	Assessment, Cess And Other Government or Municipal Taxes:	NIL	
(b)	Ground rent payable to the superior landlord:	NIL	
(c)	Insurance Premia:	NIL	
(d)	Repairs At 10 Per Cent Of Gross Rent Of Buildings:	NIL	
(e)	Cost Of Collection At 4 Per Cent Of Gross Rent Of Buildings Let Out:	NIL	
(x)	Cost Of Collection Of Income Or Receipt From Securities, Stocks, etc. At One Per Cent Of Such Income:	NIL	
(xi)	Deduction On Account Of Repairs In Respect Of Building Not Rented And Yielding No Income, At 10 Per Cent Of The Estimated Gross Annual Rent:	NIL	
Gross Annual Income Chargeable To Contribution			324,004
Amount Of Contribution Computed At The Rate Fixed Under The Subsection (1) Of Section 58 And Payable			-

For Bapu Trust for Research on Mind and Discourse

Sumangala Kumar

Trustee

Place : Pune

Date: 29/08/2024



For H.Rustom & Co.

Chartered Accountants

Firm Rgd No.108908W



HRD Dalal

Proprietor

Membership No. 031368

UDIN: 24031368BKGWBJ5579

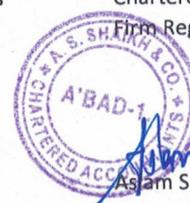
Place : Ahmedabad

4 Date: 29/08/2024

For A S Shaikh & Co.

Chartered Accountants

Firm Regd No. 139775W



Aslam Shaikh

Proprietor

Membership No. 162345

UDIN: 24162345BKEOF16875

Place : Pune

Date: 29/08/2024

SCHEDULE IX – D
(See Rule 19(2A))

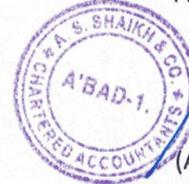
Information to be submitted by the Auditor along with Audit report under sub-section(1) of section 34 of the Maharashtra Public Trust Act

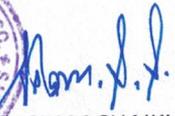
Name of the Trust: **Bapu Trust For Research on Mind and Discourse** | Trust Registration No: **E-0002970(PUN)**

For the year ending **31/03/2024**.

Sr. No.	Particulars	Details		
1	PAN of the Trust	AAATB3746Q		
2	Registration No. With date of registration under Sec 12AB of Income Tax Act.1961	Registration No. AAATB3746Q22PN01 Registration Date: 29 TH March 2023.		
3	Acknowledgement No. With date of e-filing of the return of Income for earlier three years	Sr. No.	Acknowledgement No.	Assessment Year
		1	947714220190122 dated 19/01/2022	2021-22
		2	537557130260922 dated 26/09/2022	2022-23
		3	408914150141023 dated 14/10/2023	2023-24
4	PAN of all Trustees	Sr. No.	Name of Trustee	PAN No.
		1	MS.BHARGAVI VENKATASUBRAMANIAM	AAF8486Q
		2	MS.DEEPA VASANT ATHANI	ACOPA9772B
		3	MS.SUMANGALA KUMAR	AAIPK7960K
		4	MS.KAVITA SAJU NAIR	ALFPN6377H

As per our report of even date
FOR A S SHAIKH & CO.
CHARTERED ACCOUNTANTS
FRN: 139775W




(ASLAM SHAIKH)
PROPRIETOR
MEM NO: 162345

Date: 29/08/2024
Place: PUNE

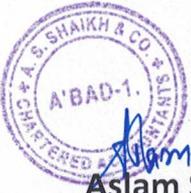


Bapu Trust for Research on Mind & Discourse, Pune

DONATION RECEIVED DURING THE FINANCIAL YEAR 2023-24

Sr. No.	Date	Name	Donation Amt (Rs)
1	17-12-23	Anjali	1,000
2	30-01-24	Anjali Abhay Potnis	10,000
3	12-02-24	Marjiya Dalal	5,000
4	13-02-24	Marjiya Dalal.	10,000
5	19-03-24	Kishor Ramchandra chandratre	5,000
TOTAL			31,000

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W



Aslam Shaikh
Proprietor
Membership No. 162345
Place : Pune
Date: 29/08/2024

For H.Rustom & Co.
Chartered Accountants
Firm Regd No. 108908W



HRD Dalal
Proprietor
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