

# L. K. MANJREKAR & CO.

## CHARTERED ACCOUNTANTS

25/200, ANAND NAGAR, VAKOLA, SANTACRUZ (EAST), MUMBAI- 400055

TEL.: 6153 9400 FAX: 6153 9499 EMAIL: lkmanjrekar@gmail.com

### INDEPENDENT AUDITOR'S REPORT

To  
The Trustees  
THE P.R.I.D.E India

#### Report on the Financial Statements

#### Opinion

We have audited the accompanying financial statements of THE P.R.I.D.E. INDIA, Mumbai ("the Trust"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023 and also the Income and Expenditure Account for the year then ended and summary of significant accounting policies and other explanatory information. These financial statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023.
- (b) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibility for the audit of Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with Accounting Standards and in accordance with 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 true and fair view and are free from material misstatement, whether due to fraud or error.



## **Auditors' Responsibility for the audit of Financial Statements**


- a) Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing generally accepted in India, issued by 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.
- b) An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk 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 procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.
- c) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Report on Other Legal and Regulatory Requirements**

We further report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books.
- (c) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

For **L. K. MANJREKAR & Co.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
**(L. K. MANJREKAR)**  
Proprietor  
Membership No. 30737



Mumbai, 05<sup>th</sup> September, 2023

# L. K. MANJREKAR & CO.

## CHARTERED ACCOUNTANTS

25/200, ANAND NAGAR, VAKOLA, SANTACRUZ (EAST), MUMBAI- 400 055  
TEL.: 6153 9400 TO 498 FAX: 6153 9499 EMAIL: audit.tax@lkmanjrekar.com

### REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 AND 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT, 1950


Registration No. : F - 7662 (BOM)  
Name of the Public Trust : THE P.R.I.D.E. INDIA  
For the period ending : 31<sup>ST</sup> MARCH, 2023


- 1) Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules; YES
- 2) Whether receipts and disbursements are properly and correctly shown in the accounts; YES
- 3) 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
- 4) Whether all books, deeds, account vouchers or other documents or records required by the auditor were produced before him; YES
- 5) 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
- 6) Whether the manager or trustee or any other person required by the auditor to appear before him and did so and furnished the necessary information required by him; YES
- 7) Whether any property of funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust; NO
- 8) The amounts of outstanding for more than one year and the amounts written off, if any; Rs. 1,47,901/-
- 9) Whether tenders were invited for repairs or construction involving expenditure exceeding ₹ 5,000/-; N/A
- 10) Whether any money of the public trust has been invested contrary to the provisions of Section 35; NO
- 11) Alienation, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor; NO
- 12) 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, omission, or 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; NO
- 13) Whether the budget has been filed in the form provided by rule 16A; YES
- 14) Whether the maximum and minimum number of the trustees is maintained; YES



- 15) Whether the meetings are held regularly as provided in such instrument; YES
- 16) Whether the minute books of the proceedings of the meeting is maintained; YES
- 17) Whether any of the trustees has any interest in the investments of the trust; NO
- 18) Whether any of the trustee is a debtor or creditor of the trust; NO
- 19) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit; N. A.
- 20) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. Annexure - Q & Audit Report

For **L. K. MANJREKAR & CO.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
**(L. K. MANJREKAR)**  
PROPRIETOR  
(M . No. 30737)  
Mumbai, 05th September, 2023  
UDIN : 23030737BGWGVP4345



**THE BOMBAY PUBLIC TRUSTS ACT, 1950**  
**SCHEDULE VIII [Vide Rule 17 (1)]**

Name of the Public Trust: **THE P.R.I.D.E. INDIA**  
Balance Sheet as at 31<sup>st</sup> March, 2023

Registration No. F - 7662 (BOM)

(in ₹)

FUNDS & LIABILITIES	ANNEXURE	AMOUNT	PROPERTY & ASSETS	ANNEXURE	AMOUNT
<b>Trust Funds or Corpus</b> Corpus	A	50,37,500	<b>Immovable Properties</b> Balance as per last Balance Sheet Less: Depreciation for the year	G	2,60,75,749
		<b>50,37,500</b>			13,02,910
					<b>2,47,72,839</b>
<b>Earmarked Funds:</b>			<b>Furniture, Fixtures and Others</b> Balance as per last Balance Sheet Add: Additions during the year Less: Depreciation for the year	G	
Building Fund	B	3,95,06,465			1,41,80,864
Specific Earmarked Funds	C	81,11,494			42,51,517
		<b>4,76,17,959</b>	33,19,717		<b>1,51,12,664</b>
<b>Other Funds:</b>			<b>Advances to:</b> Employees Others	H	
MJPJAY Reserve Fund		38,13,271			49,557
					4,84,383
<b>Liabilities for</b>			<b>Income Outstanding</b> Other Income Interest	I	
Expenses	D	5,60,756			1,42,01,956
Others	E	6,93,568			1,45,878
		<b>12,54,324</b>			<b>1,43,47,834</b>
<b>Income and Expenditure Account</b>	F	3,69,38,333	<b>Cash and Bank Balances</b> Balance with Banks Fixed Deposits Cash on hand with the project	J	
					2,76,81,255
					1,21,85,119
			27,736		<b>3,98,94,110</b>
<b>TOTAL</b>		<b>9,46,61,387</b>	<b>TOTAL</b>		<b>9,46,61,387</b>

Significant Accounting Policies & Notes to Accounts- Annexure Q

The above Balance Sheet to the best of my belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust

For and on behalf of the Board of Trustees  
**THE P.R.I.D.E. INDIA**

In terms of our report attached of the even date  
For **L. K. MANJREKAR & CO.**

Chartered Accountants  
ICAI Firm Registration No. 106006W



*(Signature)*  
(SHA MEHRA)  
PRESIDENT

*(Signature)*  
(NIKUNJ JHAVERI)  
TREASURER

*(Signature)*  
(NIRJA MATTOO)  
TRUSTEE

*(Signature)*  
(L. K. MANJREKAR)  
PROPRIETOR

(M. No. 30737)  
Mumbai, 5<sup>th</sup> September, 2023

Mumbai, 5<sup>th</sup> September, 2023



**THE BOMBAY PUBLIC TRUSTS ACT, 1950**  
**SCHEDULE IX [Vide Rule 17 (1)]**


**Name of the Public Trust: THE P.R.I.D.E. INDIA**  
**Income and Expenditure Account for the year ended 31<sup>st</sup> March, 2023**

**Registration No. F - 7662 (BOM)**

(in ₹)					
EXPENDITURE	ANNEXURE	AMOUNT	INCOME	ANNEXURE	AMOUNT
To Expenditure in Respect of Properties			By Interest		
Repairs & Maintenance		3,65,800	Accrued	K	1,45,878
Rates, Taxes, Cess		22,093	Realised		9,65,449
Depreciation on Buildings	G	13,02,910			11,11,327
" Establishment Expenses	O	49,40,679	" Donation in Cash or Kind	L	86,51,562
" Audit Fees		3,56,800	" Grants		
			Transfer from Earmarked Fund	C	8,85,52,257
" Expenditure on objects of the trust	P		Others	M	1,64,21,913
Educational		5,85,80,853	" Income From Other Sources	N	93,26,086
Medical Relief		5,06,27,499			
" Depreciation on other Assets	G	33,19,717	" Transfer from Building Fund		13,02,910
" Sundry Balances Written Off		1,47,901	" Sundry Balances Written Back		1,78,749
" Excess Income over Expenditure carried over to the Balance Sheet		58,80,551			
<b>TOTAL</b>		<b>12,55,44,803</b>	<b>TOTAL</b>		<b>12,55,44,803</b>

Significant Accounting Policies & Notes to Accounts- Annexure Q


For and on behalf of the Board of Trustees  
**THE P.R.I.D.E. INDIA**

  
**(ISHA MEHRA)**      **(NIKUNJ JHAVERI)**      **(NIRJA MATTOO)**  
 PRESIDENT      TREASURER      TRUSTEE

Mumbai, 5<sup>th</sup> September, 2023



In terms of our report attached of the even date  
For **L. K. MANJREKAR & CO.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
**(L. K. MANJREKAR)**  
 PROPRIETOR  
 (M. No. 30737)  
 Mumbai, 5<sup>th</sup> September, 2023



THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

(Amount in ₹)

As at 31.03.2023

**ANNEXURE A: TRUST FUNDS OR CORPUS**

Balance as per last Balance Sheet	49,47,500
Add: Corpus Donation received during the year	90,000
	<b>50,37,500</b>

**ANNEXURE B: BUILDING FUND**

Building Fund:	
Sastur Hospital Building Fund	2,84,52,864
Training Centre Building Fund	1,10,53,601
	<b>3,95,06,465</b>

**ANNEXURE D: LIABILITIES FOR EXPENSES**

Sundry Creditors for Expenses	5,60,256
Other Payables	500
	<b>5,60,756</b>

**ANNEXURE E: OTHER LIABILITIES**

Duties & Taxes	
Provident Fund & Maharashtra State Prof. Tax	5,30,133
Tax Deducted at Source	1,63,435
	<b>6,93,568</b>

**ANNEXURE F: INCOME & EXPENDITURE ACCOUNT**

Opening Balance	3,34,90,303
Add: Excess Income over Expenditure as per Income & Expenditure Account	58,80,551
Less: Transfer to MJPJAY Reserve Fund	24,32,521
	<b>3,69,38,333</b>

**ANNEXURE H: ADVANCES**

Others :	
Advance to Vendors	1,42,295
Tax Deducted at Source	2,90,249
Deposits	49,130
Sundry Debtors	1,200
Others	1,509
	<b>4,84,383</b>



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THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

(Amount in ₹)  
As at 31.03.2023

**ANNEXURE I: INCOME OUTSTANDING**

Interest:	
Interest Accrued on Fixed Deposits	1,45,878
Other Income:	
Receivables:	
Grants	1,34,95,656
Others	7,06,300
	<b>1,43,47,834</b>

**ANNEXURE J: BALANCE WITH BANKS**

In Savings Account:		
HDFC Bank Ltd. A/c No.:		
50100419687228		15,61,936
240145000013		65,496
ICICI Bank A/c No. 0555010012276		6,36,594
State Bank of India A/c No.:		
10194649651		1,58,34,456
38321634590		1,20,555
33580706348		2,85,888
38321634501		35,82,536
38321634624		3,37,885
39302872358		7,29,270
31931981802		567
38349368669		40,127
30701440646		145
39824123177		1,50,809
40088295244		15,20,165
38458926290		54,755
Maharashtra Gramin Bank A/c No. 54426013925		2,99,112
Union Bank of India - 15388		98,294
Punjab National Bank A/c No. 367000100864931		15,822
Kotak Mahindra Bank A/c No. 4211431608		23,940
	<b>A</b>	<b>2,53,58,350</b>
In Current Accounts:		
Bank of Baroda A/c No. 04080200000611		16,65,042
HDFC Current A/c No. 50200068330070		19
Maharashtra Gramin Bank A/c No. 54426000132		13,921
State Bank of India A/c No.:		
35003948941		14,337
34923991546		16,291
35920006257		6,13,295
	<b>B</b>	<b>23,22,905</b>
	<b>C= (A+B)</b>	<b>2,76,81,255</b>
Fixed Deposit with Banks:		
State Bank of India		73,43,709
Kotak Mahindra Bank		45,41,410
ICICI Bank Ltd		3,00,000
	<b>D</b>	<b>1,21,85,119</b>
Cash on Hand with the Project	<b>E</b>	<b>27,736</b>
	<b>(C+D+E)</b>	<b>3,98,94,110</b>



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THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

		(Amount in ₹)
		Year Ended
		31.03.2023
<b>ANNEXURE K: INTEREST</b>		
<b>Accrued</b>		
Fixed Deposit with Banks		1,45,878
	<b>A</b>	<b>1,45,878</b>
<b>Realised</b>		
Interest on Income tax Refund		9,959
Savings Bank Interest		5,64,424
Fixed Deposit with Banks		4,13,892
		<u>9,88,275</u>
Less: Transferred to Specific Earmarked Funds		1,68,704
	<b>B</b>	<b>9,65,449</b>
	<b>(A+B)</b>	<b><u>11,11,327</u></b>

**ANNEXURE L: DONATIONS IN CASH OR KIND**

Donations from:

Jankidevi Bajaj Gram Vikas Sanstha	37,26,000
United Way of Mumbai-Mumbai Marathon	31,57,559
Anthea Aroma Chemicals Pvt Ltd	5,00,000
Rahul Welfare Foundation	3,25,000
Laxmi Agni Components & Forgings Pvt Ltd	1,80,000
The Online Giving Foundation	1,05,602
Others	6,57,401
	<u><b>86,51,562</b></u>

**ANNEXURE M: GRANT RECEIVED**

Public Health Department, Government of Maharashtra	1,22,57,913
Mahatma Jyotiba Phule Jan Arogya Yojana ('MJPJAY')	41,42,250
District Health Department, Osmanabad	21,750
	<u><b>1,64,21,913</b></u>



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THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

(Amount in ₹)

Year Ended  
31.03.2023

ANNEXURE N: INCOME FROM OTHER SOURCES

Fees Collected from:	
Sparsh Rural Hospital	47,03,480
Mobile Medical Unit	31,77,905
Canteen Income	3,79,574
Training Collections	3,42,136
Course Collection	2,56,900
Rental Income	2,43,900
Membership fees	70,000
Income from Fund Raising Programme	13,075
Miscellaneous Income	1,39,116
	<b>93,26,086</b>

ANNEXURE O: ESTABLISHMENT EXPENSES

Personnel Cost	27,14,958
Fund Raising Event Expenses	4,72,696
Training Centre Expenses	3,27,610
Canteen Expenditure	3,14,880
Professional Fees	2,91,687
Travelling Expenses	2,54,308
Website Expenses	1,60,444
Repairs & Maintenance	1,11,773
Insurance Premium	44,377
Electricity Expenses	23,430
Telephone, Internet & Communication	20,510
Office Expenses	16,271
Bank Charges	13,400
Printing & Stationery	2,978
Other Expenses	1,71,357
	<b>49,40,679</b>



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THE F.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE C: SPECIFIC EARMARKED FUNDS

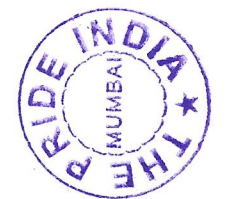
Sl. No.	Name of the Funder	Name of the Project	Opening Balance as at 01-04-2022	Add: Grants received/receivable	Add: Bank Interest received during the year	Add: Community Contribution received during the year	Less: Grant Refunded/Adjusted during the year	Total F=A+B+C+D-E	Less: Transferred to Income & Expenditure A/c			Closing Balance as at 31-03-2023
									Fixed Assets G	Expenses H	Total I = G+H	
1	Maharashtra State Aids Control Society	Anti Retroviral Therapy (ART) Centre	-	1,68,719	509	-	8,229	1,60,999	-	1,60,854	145	
2	Network of Maharashtra by People living with HIV / AIDS ("PLHIV")	Care & Support for PLHIV in India: a)Osmanabad	2,26,283	11,29,546	2,666	-	1,05,559	12,52,936	-	11,39,477	1,13,460	
		b) Nanded	20,348	18,23,552	1,985	-	670	18,45,215	-	18,29,392	15,822	
		c) Latur	19,955	15,12,434	2,400	-	-	15,34,789	-	13,83,980	1,50,809	
3	National Health Mission	Mobile Medical Unit	2,66,585	44,65,532	7,051	-	1,06,229	46,32,940	-	43,52,849	2,80,091	
4	DRT - Anthea Aroma Chemicals Private Limited	Promotion of safety & hygiene practices among communities for COVID-19 prevention and education and skill development among adolescent girls in villages of Mahad block of Raigad District of Maharashtra	43,618	-	1,304	-	44,917	5	-	5	-	
		6,34,260	-	-	-	-	6,34,260	-	6,34,260	-		
5	SPYN Welfare Foundation	Transforming Village Parawadi in Mahad block of Raigad District, Maharashtra into Self-Sustainable Ideal Village through holistic development approach	-	17,54,798	-	-	-	17,54,798	-	16,06,118	1,48,680	
6	Give Foundation Inc.	COVID-19 relief work	5,942	-	-	-	-	5,942	-	335	5,607	
		Cash Relief Livelihood	1,699	-	-	-	-	1,699	-	-	1,699	
		Covid-19 Relief Campaign	-	29,665	-	-	-	29,665	-	29,665	-	
7	Give Foundation	Support to Daily Wage Earner in Pandemic	15,430	-	-	-	-	15,430	-	-	15,430	
		Covid 19 Vaccination	23,071	29,665	-	-	-	52,736	-	30,000	22,736	
			76,149	-	-	-	-	76,149	-	-	76,149	



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ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE C: SPECIFIC EARMARKED FUNDS

Sr. No.	Name of the Funder	Name of the Project	Opening Balance as at 01-04-2022	Add: Grants received/receivable	Add: Bank Interest received during the year	Add: Community Contribution received during the year	Less: Grant Refunded/Adjusted during the year	Total	Less: Transferred to Income & Expenditure A/c			Closing Balance as at 31-03-2023
									Fixed Assets	Expenses	Total	
A	B	C	D	E	F=A+B+C+D-E	G	H	I = G+H	J= F - I			
8	Kadri Charitable Foundation	Study Centre at Mahad	2,37,660	-	-	-	-	2,37,660	-	2,01,670	2,01,670	35,990
		Strengthening of School Infrastructure	-	8,23,000	-	-	-	8,23,000	-	-	-	8,23,000
		Mukshala Empowering Tribal Children in Maharashtra	-	8,23,000	-	-	-	8,23,000	-	-	-	8,23,000
			2,37,660	16,46,000	-	-	-	18,83,660	-	2,01,670	2,01,670	16,81,990
9	UK Online Giving Foundation	HIV+ Orphan Children	59,185	92,594	-	-	-	1,51,779	-	-	-	1,51,779
		COVID-19 relief work	4,376	-	-	-	-	4,376	-	-	-	4,376
		Protecting Tribal Children from migrant community	20,721	15,660	-	-	-	36,381	-	6,450	6,450	29,931
		Mobile Medical Unit	-	1,076	-	-	-	1,076	-	-	-	1,076
		Covid-19, Support to Orphan Children	26,858	3,874	-	-	-	30,732	-	-	-	30,732
			1,11,141	1,13,204	-	-	-	2,24,345	-	6,450	6,450	2,17,895
10	Rotary Club of Bombay Queens' Necessity Charitable Trust	Achieving of developmental indicators of Ideal Village in Mangrurun village in Malwad block, Raigad district	2,07,951	-	-	-	-	2,07,951	-	5,552	5,552	2,02,399
		Achieving of developmental indicators of Ideal Village in Wagholi village in Mahad block, Raigad district	-	8,93,517	-	-	-	8,93,517	-	8,27,805	8,27,805	65,712
		Achieving of developmental indicators of Ideal Village in Warangli, Wagheri and Pare villages in Mahad block, Raigad district	-	47,04,150	-	-	-	47,04,150	-	36,30,863	36,30,863	10,73,287
			2,07,951	8,93,517	-	-	-	11,01,468	-	14,84,220	14,84,220	257
			2,08,208	55,97,667	-	-	-	58,05,875	-	44,64,220	44,64,220	13,41,655



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THE P.R.I.D.E. INDIA

ANNEXURE C: SPECIFIC EARMARKED FUNDS

Sr. No.	Name of the Funder	Name of the Project	Opening Balance as at 01-04-2022	Add: Grants received/receivable	Add: Bank Interest received during the year	Add: Community Contribution received during the year	Less: Grant Refunded/Adjusted during the year	Total	Less: Transferred to Income & Expenditure A/c			Closing Balance as at 31-03-2023						
									A	B	C		D	E	F=A+B+C+D-E	G	H	I = G+H
11	Bajaj Auto Limited	Mukta shala- Empowering Tribal Children in Maharashtra Improving access to health services during COVID-19 through Mobile Medical Units in underserved villages of Maharashtra	-	20,39,289	-	-	-	20,39,289	-	20,39,289	-	-						
12	Mahanagar Gas Limited	Developing 6 villages of Sudhagad block of Raigad district as Ideal village. Developing 6 villages of Sudhagad (Pali) Block of Raigad District, Maharashtra, as "Ideal Village". PHASE II (MGL Vikas) Developing 5 villages of Mahad Block of Raigad District, Maharashtra, as "Ideal Village". PHASE III (MGL Vikas) Support to Covid-19 affected Orphan Children in Sudhagad Pali and Mahad blocks of Raigad District, Maharashtra	4,74,952	42,55,206	32,628	-	-	47,62,785	47,62,785	-	-	-						
			9,38,801	67,26,771	-	-	-	76,65,572	69,19,629	-	-	7,45,943.81						
			-	99,54,930	18,269	-	-	99,73,199	88,16,286	1,90,000	-	9,66,913						
			3,28,988	19,99,690	-	-	-	23,28,678	18,22,017	-	-	5,06,661						
			17,42,740	2,29,36,597	50,897	-	-	2,47,30,234	2,23,20,716	1,90,000	-	22,19,518						
13	Avanse Financial Services Ltd	Model School Programme in Mahad Block of Raigad District, Maharashtra Setting up of Libraries in Mahad block of Raigad District, Maharashtra	-	30,00,000	-	-	-	30,00,000	30,00,000	-	-	-						
			-	2,00,000	-	-	-	2,00,000	2,00,000	-	-	-						
			-	32,00,000	-	-	-	32,00,000	32,00,000	-	-	-						



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THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE C: SPECIFIC EARMARKED FUNDS

Sr. No.	Name of the Funder	Name of the Project	Opening Balance as at 01-04-2022	Add: Grants received/receivable	Add: Bank Interest received during the year	Add: Community Contribution received during the year	Less: Grant Refunded/Adjusted during the year	Total	Less: Transferred to Income & Expenditure A/c				Closing Balance as at 31-03-2023						
									A	B	C	D		E	F=A+B+C+D-E	G	H	I = G+H	J = F - I
14	Aditya Birla Capital Foundation	Improving access to health services in underserved and unserved villages in Maharashtra through Mobile Medical Units  Providing access to health services for maternal and child health care in Osmanabad district of Maharashtra through The P.R.I.D.E India SPARSH Rural Hospital  Enhancing Health Care Support to Kidney Patients in NMMC Hospital in Navi Mumbai which is executed in "Navi Mumbai" block of "Thane" district, Maharashtra  Covid 19: Setting up a COVID Care Service ward at NMMC Hospitals for Children	-	38,66,074	8,592	56,875	-	39,31,541	39,31,541	39,31,541	-	-	-	-					
15	Capri Foundation	Hospital on Wheels - Reaching the unreached villages through Quality Health Services in Marathwada region of Maharashtra through Mobile Medical Unit and Ambulance services	-	19,50,000	-	-	-	19,50,000	19,50,000	19,50,000	-	-	-	-					
16	National Rural Health Mission	COVID-19 relief work IPHS Programme	7,36,347 5,44,170 12,80,517	- 10,51,500 10,51,500	- 23,217 23,217	- -	- (1,13,406) (1,13,406)	7,36,347 17,32,293 24,68,640	1,34,874 16,04,496 17,39,370	1,34,874 16,04,496 17,39,370	-	-	6,01,473 1,27,797 7,29,270						
17	HDFC Bank Ltd	Sustainable livelihoods through value addition of agricultural produce & strengthening farmers	-	1,84,54,348	-	-	-	1,84,54,348	1,84,54,348	1,84,54,348	2,23,300	1,82,31,048	1,84,54,348	-					



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THE P.R.I.D.E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE C: SPECIFIC EARMARKED FUNDS

Sr. No.	Name of the Funder	Name of the Project	Opening Balance as at 01-04-2022	Add: Grants received/receivable	Add: Bank Interest received during the year	Add: Community Contribution received during the year	Less: Grant Refunded/Adjusted during the year	Total	Less: Transferred to Income & Expenditure A/c			Closing Balance as at 31-03-2023
									Fixed Assets	Expenses	Total	
			A	B	C	D	E	F=A+B+C+D-E	G	H	I = G+H	J= F - I
18	Akzo Nobel India Limited	Promoting 'Life skill education' and 'supportive learning' among early adolescents in the schools of Navi Mumbai Municipal Corporation	-	18,00,026	-	-	-	18,00,026	-	18,00,026	18,00,026	-
19	NVP Venture Capital India Pvt Ltd & SK Finance Ltd	Covid-19 Orphan Children Project in Mahad, Mangon & Poadpur block of Raigad District	12,80,892	24,68,239	-	-	-	37,49,131	-	23,55,766	23,55,766	13,93,365
20	Jankidevi Bajaj Gramin Vikas Sanstha	Medical Equipments for Sparsh Hospital, Sasstur	-	2,99,000	-	-	-	2,99,000	-	2,99,000	2,99,000	-
21	Rotary Club of Bombay Piers Charitable Trust	Achieving of developmental indicators of Ideal village in Shirsewadi village of Sudhagad Pali Raigad	58,545	10,44,375	-	-	-	11,02,920	-	11,02,920	11,02,920	-
<b>TOTAL</b>			<b>59,63,387</b>	<b>9,05,20,754</b>	<b>1,68,704</b>	<b>56,875</b>	<b>45,969</b>	<b>9,66,63,751</b>	<b>4,13,300</b>	<b>8,81,38,957</b>	<b>8,85,92,257</b>	<b>81,11,494</b>



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THE P. R. I. D. E. INDIA

ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE P: EXPENDITURE ON OBJECTS OF THE TRUST

(Amount in ₹)				
Sr. No.	Particulars of Project	Educational	Medical Relief	Total
<b>A</b>	<b>Sastur, Osmanabad</b>			
1	SPARSH Rural Hospital Project in Sastur, funded by:			
	Public Health Department, Govt of Maharashtra	-	1,51,05,676	1,51,05,676
	The P.R.I.D.E India	-	17,28,300	17,28,300
2	Mobile Medical Unit (MMU) funded by:			
	Aditya Birla Capital Foundation	-	39,31,541	39,31,541
	Bajaj Auto Limited	-	21,90,624	21,90,624
	Capri Foundation	-	19,50,000	19,50,000
	National Health Mission (NHM)	-	5	5
	The P.R.I.D.E India	-	12,03,524	12,03,524
3	Providing access to health services for maternal and child health care in Osmanabad district of Maharashtra through SPARSH Rural Hospital funded by Aditya Birla Capital Foundation	-	45,15,030	45,15,030
4	Mahatma Jyotiba Phule Jan Arogya Yojana (MJPJAY)	-	24,13,525	24,13,525
5	IPHS Programme funded by National Rural Health Mission	-	16,04,496	16,04,496
6	Medical Equipments for Sparsh Hospital, Sastur funded by Jankidevi Bajaj Gramin Vikas Sanstha	-	2,99,000	2,99,000
7	Anti Retroviral Therapy (ART) Centre funded by Maharashtra State Aids Control Society	-	1,60,854	1,60,854
8	COVID-19 relief work funded by National Rural Health Mission	-	1,34,874	1,34,874
	Total [A]	-	3,52,37,449	3,52,37,449
<b>B</b>	<b>Mahad, Raigad</b>			
1	Developing 5 villages as "Ideal Village" PHASE III (MGL Vikas) funded by Mahanagar Gas Ltd	88,16,286	-	88,16,286
2	Achieving of developmental indicators of "Ideal village" in Warangi, Wagheri and Pane villages funded by Rotary Club of Bombay Queen's Necklace Charitable Trust (RCBQNCT)	36,30,863	-	36,30,863
3	Model School Programme funded by Avanse Financial Services Ltd	30,00,000	-	30,00,000
4	Residential Facility for Tribal Children - Mukta shala funded by:			
	Bajaj Auto Limited	20,39,289	-	20,39,289
	UK Online Giving Foundation	6,450	-	6,450
	The P.R.I.D.E India	6,18,370	-	6,18,370



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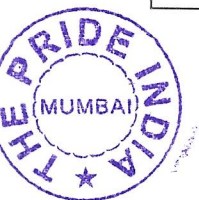




**ANNEXURE P: EXPENDITURE ON OBJECTS OF THE TRUST**

(Amount in ₹)

Sr. No.	Particulars of Project	Educational	Medical Relief	Total
5	Transforming Village Parawadi into Self-Sustainable Ideal Village through holistic development approach funded by SPYN Welfare Foundation	16,06,118	-	16,06,118
6	Achieving of developmental indicators of "Ideal village" in Wagholi village funded by RCBQNCT	8,27,805	-	8,27,805
7	Promotion of safety & hygiene practices among communities for COVID-19 prevention and education and skill development among adolescent girls in villages of Mahad block of Raigad District of Maharashtra funded by DRT Anthea Aroma Chemicals Pvt Ltd	6,34,260	-	6,34,260
8	Support for setting up of Libraries funded by Avanse Financial Services Ltd	2,00,000	-	2,00,000
9	Study Centre funded by Kadri Foundation	2,01,670	-	2,01,670
10	Achieving of developmental indicators of "Ideal village" in Manghrun village funded by RCBQNCT	5,552	-	5,552
	Total [B]	2,15,86,663	-	2,15,86,663
<b>C</b>	<b>Lanja &amp; Sangmeshwar, Ratnagiri</b>			
	Sustainable livelihoods through value addition of agricultural produce & strengthening of farmers funded by HDFC Bank Ltd	1,82,31,048	-	1,82,31,048
	Total [C]	1,82,31,048	-	1,82,31,048
<b>D</b>	<b>Sudhagad Pali, Raigad</b>			
1	Developing 6 villages of Sudhagad Block of Raigad District, Maharashtra, as "Ideal Village". PHASE II (MGL Vikas) funded by Mahanagar Gas Ltd	69,19,629	-	69,19,629
2	Developing 6 villages of Sudhagad Block of Raigad District, Maharashtra, as "Ideal Village". PHASE I (MGL Vikas) funded by Mahanagar Gas Ltd	47,62,785	-	47,62,785
3	Achieving of developmental indicators of Ideal village in Shirsewadi village funded by Rotary Club of Bombay Piers Charitable Trust	11,02,920	-	11,02,920
	Total [D]	1,27,85,334	-	1,27,85,334
<b>E</b>	<b>Navi Mumbai, Thane</b>			
1	Enhancing Health Care Support to Kidney Patients in Navi Mumbai Municipal Corporation (NMMC) hospital funded by Aditya Birla Capital Foundation	-	1,00,55,082	1,00,55,082
2	Promoting 'Life skill education' and 'supportive learning' among early adolescents in the schools of Navi Mumbai Municipal Corporation funded by Akzo Nobel India Ltd	18,00,026	-	18,00,026



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**ANNEXURE P: EXPENDITURE ON OBJECTS OF THE TRUST**

(Amount in ₹)				
Sr. No.	Particulars of Project	Educational	Medical Relief	Total
3	Setting up a COVID Care Service ward at NMMC Hospitals for Children funded by Aditya Birla Capital Foundation	-	9,52,119	9,52,119
	Total [E]	18,00,026	1,10,07,201	1,28,07,227
<b>F</b>	<b>Others</b>			
1	Care and Support for People living with HIV/AIDS in India Programme:			
	Nanded	-	18,29,392	18,29,392
	Latur	-	13,83,980	13,83,980
	Osmanabad	-	11,39,477	11,39,477
2	COVID-19 Orphan Children Project funded by NVP Venture Capital India Pvt Ltd & SK Finance Ltd	23,55,766	-	23,55,766
3	Support to COVID-19 affected orphan children in Sudhagad Pali and Mahad blocks of Raigad District, Maharashtra funded by Mahanagar Gas Ltd	18,22,017	-	18,22,017
4	COVID-19 relief work funded by Give Foundation Inc.	-	30,000	30,000
	Total [F]	41,77,783	43,82,849	85,60,632
<b>Grand Total</b>		<b>5,85,80,853</b>	<b>5,06,27,499</b>	<b>10,92,08,352</b>



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ANNEXURES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

ANNEXURE G: FIXED ASSETS

Particulars	Rate of Depreciation (%)	Opening WDV as on 01-04-2022	Additions utilised for		Deductions during the year	Total	Depreciation	Closing WDV as on 31-03-2023
			> 180 days	< 180 days				
<b>IMMOVABLE ASSETS:</b>								
Buildings	5	2,60,28,265	-	-	-	2,60,28,265	13,01,413	2,47,26,852
Training Centre	20	7,484	-	-	-	7,484	1,497	5,987
Leasehold Land	NA	40,000	-	-	-	40,000	-	40,000
<b>FURNITURE, FIXTURES &amp; OTHERS:</b>								
Furniture & Fittings	10	15,16,436	-	1,92,340	-	17,08,776	1,52,065	15,56,711
Plant & Machinery	15	24,28,843	1,31,300	11,31,596	-	36,91,739	3,91,367	33,00,372
Vehicles	15	55,99,359	-	-	-	55,99,359	8,39,905	47,59,454
Equipments	40	42,93,415	-	25,08,324	-	68,01,739	17,17,365	50,84,374
Computers & Computer Softwares	40	3,42,811	1,21,500	1,66,457	-	6,30,768	2,19,015	4,11,753
<b>TOTAL</b>		<b>1,41,80,864</b>	<b>2,52,800</b>	<b>39,98,717</b>	<b>-</b>	<b>1,84,32,381</b>	<b>33,19,717</b>	<b>1,51,12,664</b>
		<b>4,02,56,613</b>	<b>2,52,800</b>	<b>39,98,717</b>	<b>-</b>	<b>4,45,08,130</b>	<b>46,22,627</b>	<b>3,98,85,503</b>



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**THE BOMBAY PUBLIC TRUSTS ACT, 1950**  
**SCHEDULE IX C**  
(Vide Rule 32)

Statement of income liable to contribution for the period ending 31<sup>st</sup> March, 2023


Registration No. : F - 7662 (BOM)  
Name of the Public Trust : THE P.R.I.D.E. INDIA


(Amount in ₹)

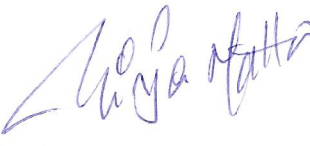
I. Income as shown in the Income and Expenditure Account (Schedule IX)		12,55,44,803
II. Items not chargeable to Contribution under Section 58 and Rule 32;		
1) Donation received from other Public Trust and Dharmadas	94,39,023	
2) Grants received from Government and Local Authorities	31,31,225	
3) Interest on Sinking or Deprecation Fund	NIL	
4) Amount spent for the purpose of secular education	5,85,80,853	
5) Amount spent for the purpose of medical relief	5,06,27,499	
6) Amount spent for the purpose of veterinary treatment of Animals	NIL	
7) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	NIL	
8) Deductions out of income from lands used for agricultural purposes:		
a) Land Revenue and Local fund Cess	NIL	
b) Rent payable to superior landlord	NIL	
c) Cost of production, if lands are cultivated by trust	NIL	
9) Deduction out of income from lands used for Non-Agricultural purposes:		
a) Assessment, Cess and other Government or Municipal Taxes	NIL	
b) Ground rent payable to superior landlord	NIL	
c) Insurance premia	NIL	
d) Repairs at 10 percent of gross rent of building	NIL	
e) Cost of collection at 4 percent of gross rent of building let out.	NIL	
10) Cost of collection of income or receipt from securities, stocks, etc., at 1 per cent of such income	NIL	
11) Deduction on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.	NIL	12,17,78,600
<b>Gross Annual Income chargeable to contribution ₹.</b>		<b>37,66,203</b>

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.

For **THE P.R.I.D.E. INDIA**

  
**(ISHA MEHRA)**  
 PRESIDENT

  
**(NIKUNJ JHAVERI)**  
 TREASURER

  
**(NIRJA MATTOO)**  
 TRUSTEE

Mumbai, 5<sup>th</sup> September, 2023



For **L. K. MANJREKAR & CO.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
**(L. K. MANJREKAR)**  
 PROPRIETOR

(M. No. 30737)  
Mumbai, 5<sup>th</sup> September, 2023



**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 Maharashtra Public Trust Act

Sr. No.	Particular	Details		
1.	PAN of Trust	AAATT9180C		
2.	Registration No with Date of Registration under section 12AA of Income tax Act 1961 (43 of 1961)	AAATT9180CE19831, dtd. 23/09/2021		
3.	Acknowledgement no. with date of filing of the return of Income for earlier three years	Sr. No.	Acknowledgement No	
		1.	778865781041122	
		2.	232127330190222	
		3.	260051501150221	
4.	PAN of all trustee	Sr. No.	Name of Trustee	PAN
		1	Mrs. Isha Mehra	AACPM3020E
		2	Ms. Nirja Matoo	AEBPM7565F
		3	Mr. Nikunj Jhaveri	AAEPJ5188Q
		4	Mr. Rahul Kadri	AANPK0115H
		5	Mrs. Rekha Rajagopal	ADMPR7526F
		6	Mr. Yogesh Mehra	AAGPM7225B
		7	Mr. Amit Dalal	AABPD3938R

**For L. K. MANJREKAR & CO.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
**(L. K. MANJREKAR)**  
PROPRIETOR  
Membership No. 30737



Mumbai, 5<sup>th</sup> September, 2023

## THE P.R.I.D.E. INDIA

### ANNEXURE Q: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

#### A. Trust Information:

THE P.R.I.D.E. INDIA (Planning Rural-Urban Integrated Development Through Education) is a developmental organization which was established as a Charitable Trust and Society in the year 1982. It has been working since last 40 years for impacting the lives of marginalized communities in rural areas by empowering them to live a life of dignity and self-respect. The organization primarily works in the areas of Early Childhood Care and Development, Education, Livelihood, Health and Women empowerment. THE P.R.I.D.E. INDIA currently covers Ratnagiri, Raigad, Osmanabad, Nanded, & Latur districts of Maharashtra state.

#### B. Significant Accounting Policies & Notes to Accounts:

##### 1. Basis of Accounting:

The financial statements has been prepared and presented under historical cost convention on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India ("GAAP").

##### 2. Use of Estimates:

The preparation of financial statements is in conformity with GAAP which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and reported amount of revenues and expenses for the year. Actual results could differ from this estimate. Difference between the actual result and estimates are recognized in the year in which result are known/ materialized. Any revision to an accounting estimate is recognized prospectively in the year of revision.

##### 3. Revenue Recognition:

###### Grants:

- a) Grant is recognized as income, if both conditions mentioned below have been satisfied:
  - 'Reasonable assurance' exist regarding the receipt of Grant;
  - Terms and conditions related to receipt of grant have been satisfied by the organization.
- b) Grants are recognized as income as per the agreement/contract with the funding agencies.
- c) Grants received for a specific purpose, are recognized as income to the extent utilized during the year in accordance with the terms and conditions of the grant. Unspent grant funds are carried forward as a liability under Specific Earmarked Fund.



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## THE P.R.I.D.E. INDIA

### ANNEXURE Q: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS (CONTD....)

- d) Grants received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.

#### Donations:

- a) Donations received in foreign currency are accounted at their gross value realized at the rates prevailing on the date of exchange. Service charges with respect to the same are accounted as expenses.
- b) General Donations are recognized as income on actual receipt basis.
- c) Donations received in kind are accounted in the year of receipt based on the cost of the goods received.
- d) Donations made to program partners are accounted for as expenditure in the year of disbursement.

#### Sale of Goods:

Sale of goods is recognized as Income at the time of the transfer of significant risks and rewards of ownership to the buyer and there is no uncertainty regarding sale consideration or ultimate collection.

#### Other Income:

Interest earned on investment is recognized on accrual basis and on time proportion basis.

#### 4. Earmarked funds:

##### Building fund:

Building fund represents the capital grant received by The P.R.I.D.E India for the purpose of acquiring its immovable property at Mahad and Sastur. The Written Down Value of the immovable property and the Building fund is reduced to the extent of depreciation at the end of each year.

##### Other fund:

The Mahatma Jyotirao Phule Jan Arogya Yojana Reserve fund has been created out of current and past accumulated income (from financial year 2019 – 2020 onwards) to the extent of 25% of the donation received. This fund represents the grant amount repayable to the Government of Maharashtra state, as per the Circular 2018/No. 257/Arogya-6 dtd. 11<sup>th</sup> January, 2019.



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## THE P.R.I.D.E. INDIA

### ANNEXURE Q: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS (CONTD....)

#### 5. Fixed Assets:

##### Tangible Assets:

- a) Tangible assets are carried at cost of acquisition less accumulated depreciation. The cost of fixed assets includes non refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.
- b) Fixed Assets do not include Vehicle – Ambulance bearing Registration no.MH-02-XA-9199, though in use with the Trust as the ownership vests with M/s. Wockhardt Foundation, Mumbai. Recurring expenses in respect of the said vehicle have been incurred by the Trust and accounted accordingly.

##### Intangible Assets:

Intangible assets are recorded at the consideration paid for the acquisition.

#### 6. Depreciation:

Fixed Assets are accounted at historical costs and depreciation is charged on written down value method at the rates applicable as per the Income Tax Rules, except in respect of Old Training Centre Building at Mahad, which is written off @ 20% p.a. and SPARSH Rural Hospital Building & Community Centre at Sastur and New Training Centre Building at Mahad which is written off @ 5% p.a.

#### 7. Employee Benefits:

- a) The organization is registered with the Office of the Regional Provident Fund ("PF") Commissioner. The Trust contributes at the prescribed percentage of basic salary towards the Employees Provident Fund (EPF) for all qualifying employees and makes payment of employer's contribution and employees' deductions towards Provident Fund to the said Regional PF Commissioner.
  - b) The Trust has a group gratuity scheme for its employees with Life Insurance Corporation of India, which pays gratuity benefits to employees on termination of service. The trust contributes in accordance with the said scheme based on the actuarial valuation made at end of each financial year.
  - c) Short term employee benefits are recognized as an expense at the undiscounted amount in income and expenditure account of the year in which the related service is rendered.
8. The Trust does not carry on any activity in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. All activities are carried out with a view to achieve its objects.
9. In the opinion of the Trustees', current assets, loans & advances are stated approximately at value, which could be realized in ordinary course of business. Provision for all known liabilities is adequate and it is neither in excess of nor short of amounts reasonably necessary.



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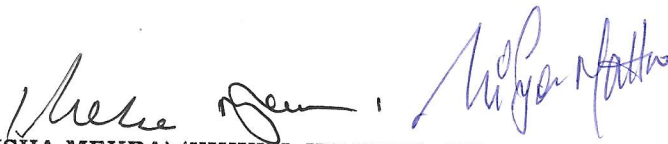
**THE P.R.I.D.E. INDIA**

**ANNEXURE Q: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS (CONTD....)**

10. The figures of the previous year have been reclassified and regrouped wherever necessary.

For and on behalf of the Board of Trustees


**For THE P.R.I.D.E. INDIA**

  
(ISHA MEHRA) (NIKUNJ JHAVERI) (NIRJA MATTOO)  
PRESIDENT      TREASURER      SECRETARY

Mumbai, 5<sup>th</sup> September, 2023.



**For L. K. MANJREKAR & CO.**  
Chartered Accountants  
ICAI Firm Registration No. 106006W

  
(L. K. MANJREKAR)  
PROPRIETOR  
Membership No. 30737



Mumbai, 5<sup>th</sup> September, 2023.