



AUDITOR'S REPORT

TO THE TRUSTEE VIKALP,
A/8, ANAND – TENAMENTS,
VEJALPUR,
AHMEDABAD
GUJARAT-380051.

Report on the Audit of the Financial Statements

Opinion

1. We have audited Financial Statements of **TRUST**, which comprise the Balance Sheet as at March 31, 2022, the Statement of Income & Expenditure for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

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 Act, in the manner so required and give a true and fair view in conformity with the Accounting Standards notified by The Institute of Chartered Accountant of India and other accounting principles generally accepted in India, of the state of affairs as at March 31, 2022, the profit and its receipt & payment for the year ended on that date

Basis for Opinion

2. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing(SA) notified by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.



Management's Responsibility for the Financial Statements

- 3 The Board of Trustee is responsible for preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Trust in accordance Income tax Act 1961 with and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustee are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

- 4 Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.
- 5 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 risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the trust, as well as evaluating the overall presentation of the financial statements.



Report on Other Legal and Regulatory Requirements

6. In our opinion, the Balance Sheet, Income and Expenditure Account comply with Accounting Standards except that the Accounting Policies followed by the Trust and disclosure in respect of following items are not in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India. It is not possible to ascertain their financial impact on the profit of the Trust.

Certain items of Statement of Income & Expenditure are recognized on cash basis as stated in the Significant Accounting Policy para (3) as against Accounting Standard -9.

7. Subjects to the above remarks and our observations in the audit report and General remarks forming part thereof read with significant Accounting Policies and Notes on Account, we report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) Subject to our detailed observation in the Audit Report Annexed herewith, we report that the Balance Sheet and Income Expenditure Account dealt with by this report are in agreement with the books of account.
- (c) The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
- (d) Receipts and disbursements are properly and correctly shown in the accounts.
- (e) The Cash Balance and Vouchers in the custody of the Manager or Trustee on the date of the audit are in the agreement with accounts.
- (f) Books, Deed, Accounts Vouchers and other documents and records required by us were Produced before us.
- (g) An inventory, certified by the trustee of the moveable of the Trust has been maintained.
- (g) **Mr. Himanshu Banker, Trustee, Central treasurer** appeared before us and furnished the necessary information required by us.
- (i) No. Property or funds of the Trust are applied for any objects or purposes other than the objects or purposes of Trust.
- (j) The amounts outstanding for more than one year are Rs. Nil and the amount written off Rs. NIL.



- (k) Tender were not invited for repairs or construction since the expenditure involved did exceed Rs.5000/-. Because the work was done departmentally.
- (l) No money of the Public Trust has been invested contrary to the provision of section 35.
- (m) No alienation of immovable property has been made contrary to the provisions of section 36 Subject to the above the Balance Sheet and the Income Expenditure account show a true and fair view.
- i) In so far as it relates to the Balance Sheet of the state of affairs of the Trust as at 31 March 2022 and
- ii) In so far as it relates to the Income & Expenditure Account showing Surplus for the year ended on that date.
- (n) During the financial year the trust has spend Rs 9,31,170/- on purchase of capital assets.
- (o) The organization has not charged depreciation on assets as full value is taken as utilization.
- (p) Rs 4,200 & Rs 36 TDS refund receivable from income tax department for FY 2014-15 & 2016-17 respectively.

S. C. Harne & Co.
Chartered Accountants



S. C. Harne

(S. C. Harne)
Proprietor
Membership No.040973
Firm.Reg.No.103563W

Place: Ahmedabad
Date: 07.07.2022

UDIN: 22040973AMTYKV4826

Statement of Income liable to Contribution for the year ending 31/03/2022

Name of Public Trust : **VIKALP**
Registration Number : **Guj/E/15763/A'bad**
Address of the Trust's Office : **A/B ANANAD - TENAMENTS,
VEJALPUR, AHMEDABAD 380 051**
Telephone No. **079 26822000**
Email ID: **vikalpahd@gmail.com , info@vikalp.org**

Details of Relating Bank Account

Bank A/c No. of Trust for transaction of Foreign Contribution : **40082351692**

F.C.R.A. No.: **41910402**

DATE : **02/06/2010**

Bank Address:- **STATE BANK OF INDIA,
11, PARLIAMENT STREET, NEW DELHI-110001**

Bank Account number relating to transaction of foreign contribution of Trust: **1024104000000060**

Bank Name & Address **IDBI Bank, Shop No.2, GF Campus Corner, Opp. Prahaladnagar Garden, Ahmedabad
Gujarat-380015**

F.C.R.A. No.: **41910402**

DATE : **02/06/2010**

| Particular | Amount | Amount |
|--|---------------------|----------------------|
| Gross Annual Income | | 13,849,037.00 |
| Details of Income not chargeable to Contribution under section 5B and Rule 32. | | |
| (i) Donation received during the year from any source | | |
| (a) Corpus | | |
| (1) From Country | | |
| (2) From Foreign Country F.C.R.A No and Date : | | |
| (h) General | | |
| (1) From Country | | |
| (2) From Foreign Country FCRA Number 41910402 and Date: 02.06.2010 | | |
| | 30,000.00 | |
| (ii) Grants by Government and Local authorities | | |
| (a) Government and local Authorities | | |
| (b) From Foreign Country | | |
| (c) By Funding agencies | | |
| (1) From Country (FC Bank Interest etc.) | | |
| (2) From Foreign Country F.C.R.A No 41910402 and Date :02.06.2010 | | |
| | 419,730.00 | |
| | 54,076.00 | |
| | 6,340,150.00 | |
| (iii) Amount spent for the purpose of Education | | |
| (iv) Amount spent for the purpose of Medical Relief | | |
| | 600.00 | |
| (v) (A) Deduction out of Income from Lands used for Agriculture purpose: | | |
| (a) Land Revenue and Local Fund/ cess | | |
| (b) Rent Payable to superior Landlord | | |
| (c) Cost of Production, if Land are cultivated by Trust | | |
| (B) Income from lands used for agricultural purpose | | |
| (vi) (A) Deduction out of Income from the lands used for non agricultural Purpose | | |
| (a) Assessment cesses and other Government or Municipal Taxes | | |
| (b) Ground rent payable to superior landlord | | |
| (c) Insurance Premium | | |
| (d) Repairs at 8.33% of gross rent of building | | |
| (e) Cost of Collection at 4% of gross rent of building let out | | |
| (B) Income from lands used for non-agricultural purpose. | | |
| (vii) Cost of Collection of Income or receipt from societies, stores, etc at 1% of such Income | | |
| (b) Deduction on account of repairs in respect of non rented any yielding no income at 8.33% of the estimated gross amount rent | | |
| | | 6,854,556.00 |
| INCOME LIABLE TO CONTRIBUTION | | 6,994,481.00 |

S. C. Harne & Co.
Chartered Accountants

(S. C. Harne)
Proprietor
Membership No.040973
Firm Reg.No.103563W

Place : Ahmedabad
Date : 07.07.2022



Trustee
Name of Trustee:- HIMANSHU BANKER
Address:- A/B ANAND TENAMENT,
VEJALPUR, AHMEDABAD
P.N 380051
Ph.No :- 9824985725

Place : Ahmedabad
Date : 07.07.2022



VIKALP

CONSOLIDATED BALANCE SHEET AS ON 31 MARCH 2022

Registration Number: GUJ/E/15763/A/bed

Bank A/c No. of Trust for transaction of Foreign Contribution: 90082351692

FCRA No: 41910402, Date 02/06/2010

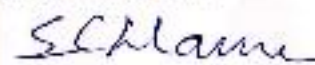
Bank Address: STATE BANK OF INDIA
11, PARLAMENT STREET,
NEW DELHI-110021

Address of the Trust's Office

A/B, ANANAD TENAMENTS,
VEJALPUR, AHMEDABAD
GUJARAT-3800051

| FUNDS AND LIABILITIES | NFC | FC | SCH | 2021-22 | | 2020-21 | PROPERTY AND ASSETS | NFC | FC | SCH | 2021-22 | | 2020-21 |
|--------------------------------------|--------------|--------------|-----|--------------|--------------|--------------|-----------------------------|--------------|--------------|-----|--------------|--------|--------------|
| | | | | AMOUNT | AMOUNT | AMOUNT | | | | | AMOUNT | AMOUNT | AMOUNT |
| Trust Funds or corpus: Trust Fund | 501.00 | | | 501.00 | | 501.00 | Other Fixed Assets | | | B | 1,268,902.00 | | 393,143.00 |
| VIKALP Capital Reserve | | | | | | | Cupboard | | | | | | 7,850.00 |
| Capital Assets Account | 333,773.00 | 50,370.00 | E | 393,143.00 | | 393,143.00 | Hard Disk | | | | | | 666.00 |
| Capital Exp. Grant | | | | | | | Computer (F) | | 183,130.00 | | 183,130.00 | | 26,650.00 |
| Add: During Year | 486,670.00 | 444,500.00 | | 931,170.00 | | | Digital Steel Camera | 46,650.00 | | | 46,650.00 | | 12,472.00 |
| Less: Discarded Assets | 22,891.00 | 32,520.00 | | 55,411.00 | | | Computer | 168,500.00 | | | 168,500.00 | | 75,792.00 |
| | 798,053.00 | 471,350.00 | | 1,269,403.00 | 1,269,403.00 | 393,644.00 | Laptop hp | 58,000.00 | | | 58,000.00 | | 58,000.00 |
| Other Earmarked Fund | 1,300,000.00 | | E | | 1,300,000.00 | 238,971.00 | Furniture-CL | 10,001.00 | | | 10,001.00 | | 10,000.00 |
| Office Equipment Fund | | | | | | 38,971.00 | Projector | 33,600.00 | | | 33,600.00 | | 33,600.00 |
| Staff Support Fund | | | | | | | Refrigerator | 22,235.00 | | | 22,235.00 | | 9,171.00 |
| NFC | 150,000.00 | | | 150,000.00 | | 200,000.00 | Mega Phone | | | | | | 2,332.00 |
| Governance Fund-NFC | 1,150,000.00 | | | 1,150,000.00 | | | Weighing Scale | | | | | | 5,400.00 |
| | | | | | | | White Board | | | | | | 3,800.00 |
| | | | | | | | CMPS Machine | | 10,620.00 | | 10,620.00 | | |
| | | | | | | | Oil Extract on Machine | | 53,400.00 | | 53,400.00 | | |
| | | | | | | | Vacuum Packing Machine | | 224,200.00 | | 224,200.00 | | |
| | | | | | | | Flour Mill | 101,325.00 | | | 101,325.00 | | 19,425.00 |
| | | | | | | | Rice Mill-WALSON | 116,466.00 | | | 116,466.00 | | 26,250.00 |
| | | | | | | | Rubber Roll Soller cum Pate | 101,535.00 | | | 101,535.00 | | 101,535.00 |
| | | | | | | | Gas Baking Oven | 92,040.00 | | | 92,040.00 | | |
| | | | | | | | Planetary Mixer | 47,200.00 | | | 47,200.00 | | |
| | | | | | | | Investments | | | | | | |
| | | | | | | | VIKALP Corpus Investment | | | | | | |
| | | | | | | | Loans and Advances | | | | | | |
| | | | | | | | Land & Property | | | | | | |
| | | | | | | | Loan to Childline | | | | | | |
| | | | | | | | Deposit Health Project | | | C | | | 300,000.00 |
| Unutilised Project Fund | 2,740,133.00 | 1,855,030.10 | A | | 4,395,163.10 | 3,005,763.00 | Project Fund Receivable | 461,230.00 | | A | 461,230.00 | | 267,950.00 |
| Loan / Secured / Unsecured | | | C | | | | Tax Deducted at Source | | | | | | |
| | | | | | | | F.Y. Year 2014-15 | 4,200.00 | | | 4,200.00 | | 4,200.00 |
| | | | | | | | F.Y. Year 2015-17 | 36.00 | | | 36.00 | | 36.00 |
| Income and Expenditure Account: | | | | | | | Deposits: | | | D | | | |
| Balance as per last Bal | 796,629.71 | 123,151.26 | | | | | Telephone | | | | | | |
| Add/Less: Surplus/Deficit as per | | | | | | | Add: During the year | | | | | | |
| Income & Expenditure | 123,671.50 | 64,076.00 | | | | | Cash & Bank Balances | 4,495,659.21 | 1,842,257.58 | | 6,337,926.59 | | 3,581,019.99 |
| | 920,301.21 | 187,227.26 | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | 5,758,687.21 | 2,313,607.38 | | | | | Total | 5,758,687.21 | 2,313,607.38 | | 8,072,294.59 | | 4,546,358.99 |

As per our report of audited annexed herewith.

S. C. Harne & Co.
Chartered Accountants(S. C. Harne)
Proprietor
Membership No. 040073
Firm Reg. No. 103563WPlace: Ahmedabad
Date: 07.07.2022

UDIN No. 22040073ANTYKV4826



VIKALP



TRUSTEES

Place: Ahmedabad



THE BOMBAY PUBLIC TRUST ACT 1950

SCHEDULE IX [vide rule 17(1)]

VIKALP

CONSOLIDATED INCOME & EXPENDITURE FROM 1ST APRIL 2021 TO 31ST MARCH 2022

Registration Number: Guj/00/15763/A'bad

Bank A/c No. of Trust for transaction of foreign currency: 40082551092

F.C.R.A. No: 41910402, Date: 02/06/2010

Bank Address: STATE BANK OF INDIA
11, PARLIAMENT STREET,
NEW DELHI 110001

Address of the Trust's Office:

A/8, ANANAD TENEMENTS,
VEJALPUR, AHMEDABAD
GUJARAT-3800051

| EXPENDITURE | NFC | FC | SCH | 2021-22 | | 2020-21 AMOUNT | INCOME | NFC | FC | SCH | 2020-21 | | 2020-21 AMOUNT |
|---|------------|------------|-----|------------|------------|-------------------|--|--------------|-----------|-----|--------------|----------|-------------------|
| | | | | AMOUNT | AMOUNT | | | | | | AMOUNT | AMOUNT | |
| TO EXPENSES IN RESPECT OF PROPERTIES | | | | | | | By Rent (Accrued/realized) | | | | | | |
| Rent, taxes, cesses | | | | | | | By Interest | | | | | | |
| Repairs & Maintenance | | | | | | | On Securities | | | | | | |
| Salaries | | | | | | | On Loans | | | | | | |
| Insurance | | | | | | | On Bank Account | 88,971.00 | 61,426.00 | A | 150,397.00 | | 53,609.00 |
| Depreciation (by way of Provision or Adjustment) | | | B | | | | | | | | | | |
| Other Expenses (Annex D) | 209.50 | | F | 209.50 | | 11,500.00 | BY DIVIDENDS ON UNITS | | | | | | |
| | | | | | | | BY DONATION IN CASH BANK OR KIND (Annex F) | 30,000.00 | | A | 30,000.00 | | 135,773.63 |
| TO ESTABLISHMENT EXPENSES | | | | | | | INTERNATIONAL FCRA No: 041910402 | | | | | | |
| TO REMUNERATION TO TRUSTEE (Annex E) | 350,000.00 | 610,000.00 | F | 960,000.00 | 960,209.50 | 585,000.00 | DATE : 06.02.2010 | | | | 180,397.00 | | |
| TO REMUNERATION (in case of Math) the Head of the Math, including his house hold | | | | | | | | | | | | | |
| Expenditure if Any to Legal Expenses | | | | | | | OTHER INCOMES (Annex H) | 4,910.00 | 2,650.00 | G | 7,560.00 | 7,560.00 | 135,000.00 |
| To Audit Fees | 19,500.00 | 10,000.00 | F | 29,500.00 | 29,500.00 | 28,500.00 | PROJECT FUNDS-FC | | | | | | 1,489,404.95 |
| | | | | | | | Reforestation Project | | | A | | | |
| TO CONTRIBUTION AND | 225,777.00 | | F | 225,777.00 | 225,777.00 | 46,797.00 | GOG Reforestation Project | | | | | | 190,500.00 |
| TO AMOUNTS WRITTEN OFF | | | | | | | Millat Network of India Project (Daccan Development Society) | | | A | | | 565,830.00 |
| a) Bad Debts | | | | | | | Supashan Project (IGSSS) | | | A | | | 1,262,558.96 |
| b) Loan Scholarship | | | | | | | (Indo Global Social Service Society) | | | | | | |
| c) Irrecoverable Rents | | | | | | | Reforestation Project | 4,240,619.90 | | A | 4,240,619.90 | | |
| d) Other Items | | | | | | | (Uo2Green, Reforestation) | | | A | | | |
| TO MISCELLANEOUS EXPENSES | | | | | | | Emergency Aid COVID-19 | | | A | | | |
| TO DEPRECIATION | | | | | | | | | | | | | |



| TO AMOUNT TRANSFERRED TO RESERVE OF SPECIFIC FUNDS | | | | | | PROJECT FUNDS-NFC | | | | | | |
|--|--------------|--------------|---|---------------|---------------|---|--------------|--|---|--------------|--------------|--------------|
| TO EXPENDITURE ON OBJECTS OF THE TRUST | | | | | | | | | | | | |
| FC Fund Expenses | | | | | | | | | | | | |
| a) Relief to Poor (Annex A) | | | F | | | Childline India (NFC) | 603,121.00 | | A | 603,121.00 | | 601,980.00 |
| b) Education & Health (Annex B) | | | F | | | Union Ministry of Women & Child Development (MoWCD) | | | | | | |
| c) Yoga | | | | | | Reforestation Project | 5,087,959.00 | | A | 5,087,959.00 | | 580,042.00 |
| d) Medical Relief | | | | | | Guala Closures India CSR (NFC) | | | | | | |
| e) Environment (Annex C) | | | | | | Covid19 Support Fund | | | | | | 153,000.00 |
| f) Preservation of Monuments | | | | | | Guala Closures India CSR (NFC) | | | | | | |
| g) General Public Utility | | | | | | SSPC Project | 1,612,665.00 | | A | 1,612,665.00 | | 1,404,741.00 |
| | | | | | | COVID-19 Support Fund (NFC) | 603.00 | | A | 600.00 | 7,304,345.00 | |
| | | | | | | Childline India Foundation | | | | | | |
| | | | | | | Income Tax Interest on TDS | | | G | | | |
| TO EXPENDITURE ON OBJECTS OF THE TRUST | | | | | | | | | | | | |
| NFC Fund Expenses | | | | | | | | | | | | |
| (a) Relief to poor (Annex A) | 500.00 | | F | 600.00 | | | | | | | | |
| (b) Education and Health (Annex B) | 589,621.00 | | F | 589,621.00 | | | | | | | | |
| (c) Yoga | | | | | | | | | | | | |
| (d) Medical Relief | | | | | | | | | | | | |
| (e) Preservation of Environment (Annex C) | 6,108,847.00 | | F | 6,108,847.00 | | | | | | | | |
| (f) Preservation of Monuments | | | | | | | | | | | | |
| (g) General Public Utility | | | | | | | | | | | | |
| TO SURPLUS CARRIED TO BALANCE SHEET | 123,571.50 | 54,076.00 | | 187,747.50 | 187,747.50 | 250,167.00 | | | | | | 368,359.45 |
| TOTAL | 7,428,226.00 | 4,304,895.90 | | 11,732,921.90 | 11,732,921.90 | 7,022,329.00 | | | | | | 7,022,329.00 |

As per our report of even date

S. C. Harne & Co.
Chartered Accountants

S. C. Harne

(S. C. Harne)
Proprietor
Membership No.040973
Firm Reg.No.103563W

Place : Ahmedabad
Date : 07.07.2022

UDIN No. 22040973AMTYKV4826



VEKALP

[Signature] *[Signature]*

TRUSTEES

Place : Ahmedabad
Date : 07.07.2022



VIKALP
STATEMENT OF PROJECT FUND FOR THE YEAR 2021-22
SCHEDULE - A

| Sr No | Project Name | Funder | Balance As on 01.04.2021 | Received during the Year | Interest Earned | Total | Utilised During Year | | Balance As on 31.03.2022 |
|-------|--|--|-----------------------------|--------------------------|-----------------|---------------|-------------------------|--------------|-----------------------------|
| | | | | | | | Revenue Exp. | Capital Exp. | |
| FC | | | | | | | | | |
| 1 | Up2Green-Reforestration Project | Up2Green Reforestration- 118 Avenue de Paris, 78000 - Versailles, France | | 6,340,150.00 | | 6,340,150.00 | 4,240,619.90 | 444,500.00 | 1,655,030.10 |
| 2 | FC Interest & Other Income & Ind. Donation | FC SB Account Interest & other Income & Individual Donation | 123,151.28 | | 61,426.00 | 187,227.28 | | | 187,227.28 |
| NFC | | | | | | | | | |
| 3 | Childline - 1098 | Childline India Foundation (Union Ministry of Women & Child Development-MoWCD) | (267,960.00) | 419,730.00 | | 151,770.00 | 603,121.00 | 10,000.00 | (461,351.00) |
| 4 | Childline - 1098 | VIKALP Contribution | | 121.00 | | 121.00 | | | 121.00 |
| 5 | Reforestration in Gujarat | Guala Closers India-CSR | 2,999,877.00 | 4,950,000.00 | | 7,949,877.00 | 5,087,959.00 | 152,250.00 | 2,709,668.00 |
| 6 | Producers Collective | Guala Closers India-CSR | 3,886.00 | 1,950,600.00 | | 1,954,486.00 | 1,612,665.00 | 311,355.00 | 30,465.00 |
| 7 | Childline India Foundation Fund | Childline India Foundation (Union Ministry of Women & Child Development-MoWCD) | | 600.00 | | 600.00 | 600.00 | | |
| 8 | Income & Expenditure A/C | Income & Expenditure A/C | 796,829.71 | 34,910.00 | 88,971.00 | 920,710.71 | 209.50 | | 920,501.21 |
| Total | | | 3,655,783.99 | 13,696,111.00 | 150,397.00 | 17,504,941.99 | 11,545,174.40 | 918,106.00 | 5,041,661.59 |
| | | | | | | | Unutilised Project Fund | 5,502,891.59 | |
| | | | | | | | Receivable Project Fund | (461,230.00) | |
| | | | | | | | Net Project Balance | 5,041,661.59 | |



VIKALP

SCHEDULE : B
FIXED ASSETS

| Particulars | Op. Bal. as on 01.04.2021 | Additions during the year | Discarded during the year | Total | WDV as on 31.03.2022 |
|-------------------------------------|------------------------------|---------------------------------|---------------------------------|---------------------|-------------------------|
| Fixed Assets - NFC | 333,773.00 | 486,670.00 | 22,891.00 | 797,552.00 | 797,552.00 |
| Computer & Printer | 133,792.00 | 105,600.00 | 12,892.00 | 226,500.00 | 226,500.00 |
| Computer & Printer | 75,792.00 | 105,600.00 | 12,892.00 | 168,500.00 | 168,500.00 |
| Laptop hp | 58,000.00 | | | 58,000.00 | 58,000.00 |
| Furniture & Fixures | 10,000.00 | 10,000.00 | 9,999.00 | 10,001.00 | 10,001.00 |
| Furniture-CL | 10,000.00 | 10,000.00 | 9,999.00 | 10,001.00 | 10,001.00 |
| Office Equipments | 42,771.00 | 59,714.00 | | 102,485.00 | 102,485.00 |
| Projector | 33,600.00 | | | 33,600.00 | 33,600.00 |
| Refrigerator | 9,171.00 | 13,064.00 | | 22,235.00 | 22,235.00 |
| Digital Camera | | 46,650.00 | | 46,650.00 | 46,650.00 |
| Machineries & Equipments | 147,210.00 | 311,356.00 | | 458,566.00 | 458,566.00 |
| Flour Mill | 19,425.00 | 81,900.00 | | 101,325.00 | 101,325.00 |
| Gas Baking Oven | | 92,040.00 | | 92,040.00 | 92,040.00 |
| Planetary Mixer | | 47,200.00 | | 47,200.00 | 47,200.00 |
| Rice Mill-WALSON | 26,250.00 | 90,216.00 | | 116,466.00 | 116,466.00 |
| Rubber Roll Seller cum Polishers | 101,535.00 | | | 101,535.00 | 101,535.00 |
| Fixed Assets - FC | 59,370.00 | 444,500.00 | 32,520.00 | 471,350.00 | 471,350.00 |
| Furniture & Fixtures | 7,850.00 | | 7,850.00 | | |
| Cupboard | 7,850.00 | | 7,850.00 | | |
| Computer & Printer | 27,516.00 | 156,280.00 | 666.00 | 183,130.00 | 183,130.00 |
| Hard Disk | 666.00 | | 666.00 | | |
| Computer | 26,850.00 | 156,280.00 | | 183,130.00 | 183,130.00 |
| Office Equipments | 24,004.00 | 10,620.00 | 24,004.00 | 10,620.00 | 10,620.00 |
| Digital Steel Camera | 12,472.00 | | 12,472.00 | | |
| Mega Phone | 2,332.00 | | 2,332.00 | | |
| Welghing Scale | 5,400.00 | | 5,400.00 | | |
| White Board | 3,800.00 | | 3,800.00 | | |
| GPRS Machine | | 10,620.00 | | 10,620.00 | 10,620.00 |
| Machineries | | 277,600.00 | | 277,600.00 | 277,600.00 |
| Oil Extraction Machine | | 53,400.00 | | 53,400.00 | 53,400.00 |
| Vacuum Packing Machine | | 224,200.00 | | 224,200.00 | 224,200.00 |
| Total | 393,143.00 | 931,170.00 | 55,411.00 | 1,268,902.00 | 1,268,902.00 |



| <div> <div>Year : 2021-22</div> <div> VIKALP SCHEDULE : C LOANS AND ADVANCES </div> </div> | | |
|---|---------------------|---------------------|
| Particulars | 2021-22 | 2020-21 |
| For Advances | | |
| Land & Property | | |
| For Deposit | | |
| Deposit Health Project | | 300,000.00 |
| TOTAL | | 300,000.00 |
| <div> SCHEDULE : D Cash & Bank Balances </div> | | |
| Particulars | 2021-22 | 2020-21 |
| (a) Cash on hand - FC | | |
| Head Office - Ahmedabad | 926.00 | 351.00 |
| (b) Cash on hand -NFC | | |
| Head Office - Ahmedabad | 412.00 | 994.00 |
| Childline Sub Centre - Nizar | 600.00 | 1,493.00 |
| (c) Bank Balances -FC | | |
| State Bank of India SB A/c No. 40082351692 New Delhi | 149,521.00 | |
| IDBI SB A/c No. 1024104000008068 Ahmedabad | 1,691,810.38 | 131,703.28 |
| (d) Bank Balances -NFC | | |
| ICICI Bank Ahmedabad SB A/c No. 006701009768 | 4,489,860.71 | 3,436,110.97 |
| State Bank of India Nizar SB A/c No. 33755367647 | 4,796.50 | 10,367.74 |
| TOTAL | 6,337,926.59 | 3,581,019.99 |



Year : 2021-22

VIKALP
SCHEDULE : E
EARMARKED FUNDS

| Particulars | Opening Balance 01.04.2021 | Addition During the Year | Discarded During Year | Utilised During the Year | Transfer to Capital Fund A/C | Balance as on 31.03.2022 |
|---------------------------------------|----------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------------|--------------------------------|
| Office Equipment Fund-FC | 8,903.00 | | | 8,903.00 | | |
| Vikalp Prog. & Staff Support Fund-NFC | 200,000.00 | 150,000.00 | | 200,000.00 | | 150,000.00 |
| Office Equipment Fund-CL | 10,000.00 | 10,000.00 | 9,999.00 | | 10,001.00 | |
| Office Equipment Fund-NFC | 20,068.00 | | | 7,004.00 | 13,064.00 | |
| Governance Fund-NFC | | 1,150,000.00 | | | | 1,150,000.00 |
| Total | 238,971.00 | 1,310,000.00 | 9,999.00 | 215,907.00 | 23,065.00 | 1,300,000.00 |



THE BOMBAY PUBLIC TRUST ACT, 1950

Name & Address of Managing Trustee **HIMANSHU BANKER**
A/8, ANANAD TENAMENTS,
VEJALPUR,
AHMEDABAD 380051
 Registration No. **Guj/E/15763/A'bad**

Name of Public Trust : **VIKALP**

VIKALP

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FROM 1ST APRIL 2021 TO 31ST MARCH 2022

| RECEIPTS | FC | NFC | TOTAL | PAYMENTS | FC | NFC | TOTAL |
|--------------------------------------|---------------------|----------------------|----------------------|--|---------------------|---------------------|----------------------|
| Opening Balance | | | | Capital Expenditure | | | |
| Cash and Bank Balances | | | | Furniture | | 10,000.00 | 10,000.00 |
| Cash on Hand | | | | Computer & Printer | 156,280.00 | 105,600.00 | 261,880.00 |
| Cash-FC | 351.00 | | 351.00 | Office Equipments | 10,620.00 | 59,714.00 | 70,334.00 |
| Cash-NFC | | 994.00 | 994.00 | Machinery & Equipments | 277,600.00 | 311,156.00 | 588,756.00 |
| Cash Childline | | 1,493.00 | 1,493.00 | Reforestation Project | | | |
| Bank Balance | | | | (Up2Green, Reforestation) | | | |
| IOBI Bank A/c No. | 131,703.28 | | 131,703.28 | Vegetable Materials | | | |
| S.B.I - A/c CHILDLINE Nizar | | 10,367.74 | 10,367.74 | Plants & Seeds | 2,291,856.90 | | 2,291,856.90 |
| ICICI - A/c Ahmedabad | | 3,436,110.97 | 3,436,110.97 | Plantation Support Cost | 329,057.00 | | 329,057.00 |
| BSNL Telephone Deposit | | | | Programme Cost | | | |
| Current Assets | | | | Awareness Programme | 40,135.00 | | 40,135.00 |
| Deposits Health Project | | 300,000.00 | 300,000.00 | Awareness Materials | 45,050.00 | | 45,050.00 |
| Capital Account (Assets) | | | | Staff Trainings | 112,825.00 | | 112,825.00 |
| Grant Received | | | | Programatic Meetings | 38,978.00 | | 38,978.00 |
| Up2Green-Reforestation Project | 6,340,150.00 | | 6,340,150.00 | Programme Support Cost | | | |
| Childline India-CIF (F.Y. 2020-21) | | 268,980.00 | 268,980.00 | Honorarium to Field Staff | 323,500.00 | | 323,500.00 |
| Childline India-CIF (F.Y. 2021-22) | | 150,750.00 | 150,750.00 | Traveling to Field Staff | 27,080.00 | | 27,080.00 |
| Reforestation Project GCI CSR | | 4,950,000.00 | 4,950,000.00 | Food & Accommodation | 35,437.00 | | 35,437.00 |
| SGPC GCI CSR Project Fund | | 1,950,600.00 | 1,950,600.00 | Office/Program/Equipment | 10,980.00 | | 10,980.00 |
| VIKALP Contribution for CL | | 121.00 | 121.00 | Research & Exposure | 6,675.00 | | 6,675.00 |
| Childline India Foundation Fund-CL | | 600.00 | 600.00 | Digital Data Bank | 70,000.00 | | 70,000.00 |
| Other Earmarked Fund (Income) | | | | Volunteer Support Cost | 50,885.00 | | 50,885.00 |
| Governance Fund | | 1,150,000.00 | 1,150,000.00 | Bhoomi Producers' Collectives | | | |
| Vikalp-Prog. & Staff Support Fund | | 150,000.00 | 150,000.00 | Bhoomi Producers' Collective Sup. Fund | 20,414.00 | | 20,414.00 |
| Interest | | | | Administrative Cost | | | |
| On Fixed Deposit | | | | Honorarium to Fin. & Admin Manager | 120,000.00 | | 120,000.00 |
| On Bank Account-IOBI+SBI (FC) | 51,426.00 | | 51,426.00 | Travelling to Director | 52,325.00 | | 52,325.00 |
| On Bank Account-SBI Nizar (CL-NFC) | | 1,906.00 | 1,906.00 | Office Rent | 18,000.00 | | 18,000.00 |
| On Bank Account-ICICI Bank (NFC) | | 87,065.00 | 87,065.00 | Stationery, Photocopies & Postage | 3,485.00 | | 3,485.00 |
| Donations-Others (NFC) | | | | Audit Fees | 10,000.00 | | 10,000.00 |
| Income from LIC | | 3,610.00 | 3,610.00 | Miscellaneous Expenses | 7,667.00 | | 7,667.00 |
| Income from Discard Assets | 2,650.00 | 1,300.00 | 3,950.00 | Office Equipments Maintenance | 4,250.00 | | 4,250.00 |
| Donations | | 30,000.00 | 30,000.00 | Other Admin Expenses | 12,000.00 | | 12,000.00 |
| Loan Advance Returned | | | | Governance Cost | | | |
| Land Advance Returned | | | | Honorarium to Director | 610,000.00 | | 610,000.00 |
| | | | | CHILDLINE Project | | | |
| | | | | Honorarium to Sub Center Head | | 90,000.00 | 90,000.00 |
| | | | | Honorarium to Sub Center Team | | 288,000.00 | 288,000.00 |
| | | | | Client related Contingency Expense | | 75,027.00 | 75,027.00 |
| | | | | Administrative Cost | | 75,066.00 | 75,066.00 |
| | | | | Facilitation Cost | | 75,028.00 | 75,028.00 |
| | | | | Reforestation Project-GCI-CSR | | | |
| | | | | Programme Cost | | 2,639,708.00 | 2,639,708.00 |
| | | | | Bhoomi Prod. Coll. Fund | | 420,000.00 | 420,000.00 |
| | | | | Programme Support Cost | | 562,981.00 | 562,981.00 |
| | | | | Administrative Expenses | | 1,000,814.00 | 1,000,814.00 |
| TOTAL CARRIED TO NEXT PAGE | 6,536,280.28 | 12,493,897.71 | 19,030,177.99 | TOTAL CARRIED TO NEXT PAGE | 4,685,119.00 | 5,713,294.00 | 10,398,413.00 |



| RECEIPTS | FC | NFC | TOTAL | PAYMENTS | FC | NFC | TOTAL |
|--------------------|---------------------|----------------------|----------------------|--------------------------------------|---------------------|----------------------|----------------------|
| TOTAL CARRIED DOWN | 6,536,280.28 | 12,493,897.71 | 19,030,177.99 | TOTAL CARRIED DOWN | 4,685,119.90 | 5,713,294.00 | 10,398,413.90 |
| | | | | SGPC Project-GCI-CSR | | | |
| | | | | Governance Cost | | 718,000.00 | 718,000.00 |
| | | | | Community Awareness | | 107,737.00 | 107,737.00 |
| | | | | Training & Capacity Building | | 252,981.00 | 252,981.00 |
| | | | | Community Resource Center | | 235,747.00 | 235,747.00 |
| | | | | Administrative Cost | | 186,879.00 | 186,879.00 |
| | | | | Honorarium to Director | | 350,000.00 | 350,000.00 |
| | | | | Contribution to Charity Office | | 225,777.00 | 225,777.00 |
| | | | | Other Expenses | | 209.50 | 209.50 |
| | | | | Emergency COVID-19 Expenses | | 600.00 | 600.00 |
| | | | | Vikalp Fund Expenses | | | |
| | | | | Office Equipment Fund Expenses | 8,903.00 | 207,004.00 | 215,907.00 |
| | | | | Closing Balance | | | |
| | | | | Cash and Bank Balances | | | |
| | | | | Cash on Hand | | | |
| | | | | Cash-FC | 926.00 | | 926.00 |
| | | | | Cash-NFC | | 412.00 | 412.00 |
| | | | | Cash Childline | | 600.00 | 600.00 |
| | | | | Bank Balance | | | |
| | | | | IDBI SB A/c No. 1024104000008068 | | | |
| | | | | Ahmedabad | 1,691,810.38 | | 1,691,810.38 |
| | | | | State Bank of India Nizar SB A/c No. | | | |
| | | | | 33755367617 | | 4,796.50 | 4,796.50 |
| | | | | ICICI Bank Ahmedabad SB A/c No. | | | |
| | | | | 006701009760 | | 4,489,860.71 | 4,489,860.71 |
| | | | | State Bank of India SB A/c No. | | | |
| | | | | 40082351692 New Delhi | 149,521.00 | | 149,521.00 |
| TOTAL | 6,536,280.28 | 12,493,897.71 | 19,030,177.99 | TOTAL | 6,536,280.28 | 12,493,897.71 | 19,030,177.99 |

As per our report of even date

S. C. Harne & Co.
Chartered Accountants

S. C. Harne

(S. C. Harne)
Proprietor
Membership No.040973
Firm Reg.No.103563W

Place : Ahmedabad
Date : 07.07.2022

UDIN No. 22040973AMTYKV4826



VIKALP

[Signature] *[Signature]*

TRUSTEES

Place : Ahmedabad
Date : 07.07.2022



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

| | | | |
|--------------------------------|---|---------------------------------|-----------------|
| PAN | AAATV5446R | | |
| Name | VIKALP | | |
| Address | A/8 , ANAND APARTMENT , NR. VASTRAPUR RAILWAY STATION , VEJALPUR , AHMEDABAD , 11-Gujarat , 91-India , 380051 | | |
| Status | AOP/BOI | Form Number | ITR-7 |
| Filed u/s | 139(1) - Return filed on or before due date | e-Filing Acknowledgement Number | 746141380221022 |
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 0 |
| | Book Profit under MAT, where applicable | 2 | 0 |
| | Adjusted Total Income under AMT, where applicable | 3 | 0 |
| | Net tax payable | 4 | 0 |
| | Interest and Fee Payable | 5 | 0 |
| | Total tax, interest and Fee payable | 6 | 0 |
| | Taxes Paid | 7 | 0 |
| Accreted Income & Tax Detail | (+)Tax Payable /(-)Refundable (6-7) | 8 | 0 |
| | Accreted Income as per section 115TD | 9 | 0 |
| | Additional Tax payable u/s 115TD | 10 | 0 |
| | Interest payable u/s 115TE | 11 | 0 |
| | Additional Tax and interest payable | 12 | 0 |
| | Tax and interest paid | 13 | 0 |
| | (+)Tax Payable /(-)Refundable (17-18) | 14 | 0 |

Income Tax Return submitted electronically on 22-Oct-2022 19:27:02 from IP address 103.240.204.87 and verified by HIMANSHU BANKER having PAN AGVPB1292Q on 22-Oct-2022 using XNXTZHXWYI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAATV5446R077461413802210225537DD4F53FC6134D46E8F5FB9B34AC8DE4D4445

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU