

In the office the Assistance Charity Commissioner, baroda  
Received from M/s K.N. Mehta & Co, Chartered Accountant,  
E/1 Kunj Plaza, Palace Road, Vadodara. As follows :-

1. Auditor Report,
2. Schedule - IX C
3. Balance Sheet as at 31-03-2022 and its schedules
4. Income and Expenditure Accounts for the year ended 31-03-2022 and its schedules

In the matter of Bhasha Research and Publication Centre  
Registration No. E/4969/vadodara

Receiver Signature

Date : 27-09-2022

Name of the Public Trust : Bhasha Research and Publication Centre  
Address : 37, Shreenathdham Duplex,  
B/h Dinesh mill, Akota  
Vadodara - 390007

*DR*  
27/9/22

**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.**

Registration No.: E/4969/Baroda

Name of the Public Trust: BHASHA SANSHODHAN AND PRAKASHAN KENDRA, BARODA

For the Year Ending: - 31<sup>st</sup> March, 2022

[a]	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules.	Accounts have been maintained on yearly basis.
[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 account.	Yes
[d]	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him.	Yes
[e]	Whether an inventory, certified by the trustee of the movables of the public trust has maintained.	Nil
[f]	Whether the manager or trustee 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 of funds of the Trust was applied for any object or purpose other than the object or purpose of the Trust.	No
[h]	The amounts of outstanding for more than one year and the amounts written off, if any	No
[i]	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-:	N.A
[j]	Whether any money of the public trust has been invested contrary to the provisions of section 35	No
[k]	Alienations, if any of the immovable property contrary of the provisions of Section 36 which have come to the notice of the auditor.	No
[l]	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Nil



Place : Vadodara

Date : 21/04/2022

For, K. N. Mehta & Co.  
Chartered Accountants  
Firm Reg. No.: 106242W

*(Signature)*

(CA. Aatur K. Mehta)  
Proprietor

Membership No.: 046355  
Chartered Accountants  
Auditors

UDIN:-22046355ATPBN09228

Statement of Income liable to Contribution for the year ending 31st March, 2022

Name of the Public Trust : Bhasha Sanshodhan and Prakashan Kendra

Trust No : E/4969/Vadodara

Date of registration : 12/04/1996

Address of the Trust : 37 Shreenathdham Duplex , Bh. Dinesh Mill, Vadodara 390007

Phone No. : 0265-2331968

Details of Relating Bank Account :-

Name of Bank : State Bank of India, Urmi Branch

Address of Bank : Shivam 14, Shrinagar Society, Behind Dinesh Mill, Vadodara 390005

Bank Account No. relating to transaction of foreign contribution of Trust : 10010413637

FCRA. No. : 041960098 dt. 02/03/2000

		Rs.	Rs.
Gross Annual Income			1,31,17,124.70
Details of Income not chargeable to Contribution under Section 58 and Rule 32 :			
(i) Donations received during the year from any source		55,47,596.48	
Total Donation Received (as per Annexure - B)	16,27,365.48		
Total Donation Received (as per Annexure - I)	39,20,231.00		
(ii) Grants received from Government and Local authorities		62,28,107.00	
Grant Received from FCRA - Annexure A	43,35,966.00		
Grant Received from Companies as CSR - Annexure A	3,00,000.00		
Grant Received from Govt bodies - Annexure A	15,92,141.00		
(iii) Interest on Sinking or Depreciation Fund		44,16,657.00	
(iv) Amount spent for the purpose of education			
Association of India's Development - AID - Annexure A	16,00,281.00		
Global Human Rights - FCRA - Annexure A	11,09,368.00		
GAIL - Annexure A	7,82,022.00		
Neogen (Specific -for School) - Annexure B	2,38,904.00		
Education Exp - Income and Exp Account	6,86,082.00		
(v) Amount spent for the purpose of medical relief		2,13,557.00	
IFA	-		
Ministry AYUSH	-		
Gulbrand Sen -Health CSR	1,44,816.00		
Gulbrand Sen -Health CSR - 2021	44,741.00		
Donation for Corona Pandemic - General	24,000.00		
Medical relief			
(vi) Deductions out of Income from land used for agricultural purposes			
(a) Land Revenue and Local Fund Cess			
(b) Rent payable to superior landlord			
(c) Cost of production, if lands are cultivated by trust			
(vii) Deductions out of Income from land used for non-agricultural purposes			
(a) Assessment cesses and other Government or Municipal Taxes			
(b) Ground Rent payable to the superior landlord			
(c) Insurance premia			
(d) Repairs at 8.33% of gross rent of buildings			
(e) Cost of collections at 4 % of gross rent of building let out			
(viii) Cost of collection of income or receipt from securities stocks etc. at 1 % of such income			
(ix) Deductions on account of repairs in respect of buildings, not rented and yielding no income at 10 % of the estimated gross annual rent			
Total (I to ix)			1,64,05,917.48
Gross Annual Income chargeable to contribution Rs.			NIL

Certified that while claiming deductions 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.

Trust Address : 37 Shreenathdham Duplex , Bh. Dinesh mill, Vadodara 390007

Date : 12/09/2022

TRUSTEES

Name : Nisha Grover  
Address : 32, vaikunth Apt, BH. Iskon Heights, Gatri Road, 390007  
Phone No.: 9898591455

Name : Lalit Mehta, (Trustee)  
Address : Sahajanand Apartments, Tarang Society, Opp Akota Stadium, vadodara  
Phone No.: 9824080435



For K. N. Mehta & CO.  
Chartered Accountants  
ICAI Regl. No. 10624299



(C.A. Aatur K. Mehta)  
Proprietor 21/9/2022  
Membership No. 46355  
UDIN : 22046355ATPBNO9228

SCHEDULE - VIII  
[Vide Rule 17 (1)]

Balance Sheet as at 31st March, 2022

Trust No : E/4969/BARODA

Name of the Public Trust : Bhasha Sanshodhan and Prakashan Kendra  
Date of registration : 12/04/1996  
Address of the Trust : 37 Shreenathdham Duplex , Bh. Dinesh mill, Vadodara 390007  
Phone No. : 0265-2331968

Details of Relating Bank Account :-  
Name of Bank : State Bank of India, Urmi Branch  
Address of Bank : Shlvam 14, Shrinagar Society, Behind Dinesh Mill, Vadodara 390005

Bank Account No. relating to transaction of foreign contribution of Trust : 10010413637  
FCRA. No. : 041960098 Date : 03/03/2000

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTIES AND ASSETS	Rs.	Rs.
<b>Trusts Funds or Corpus :-</b>		15,00,500.00	<b>Immovable &amp; Moveable</b>		4,10,43,649.60
- Balance as per last Balance Sheet	15,00,500.00		<b>Properties &amp; Assets:- (At Cost)</b>	3,93,02,273.60	
- Addition during the year			- Balance as per last Balance Sheet		
<b>Other Earmarked Funds :-</b>		7,14,55,769.42	Assets sold out during out during the year	17,41,376.00	
(Created under the provisions of the trust deed or scheme or out of the Income)			- Additions during the year		
- Grants (Ann - A & A1)	25,35,843.20		- (As per Ann - D)		
- Donation (Ann - B & B1)	8,05,541.54		<b>Building under construction</b>		
- Grant utilised for assets (Ann - C)	3,69,50,790.60		<b>Investments :-</b>		
- Dobnation utilised	3,50,000.00		Note : The market value of the above Investments is Rs.		
- Building Fund utilised	3,08,13,594.08		<b>Furniture &amp; Fixtures :-</b>		
- Depreciation Fund			- Balance as per last Balance Sheet		
<b>Loans (Secured or Unsecured)</b>		4,32,794.20	- Additions during the year		
- From Trustees -			Less : Sales during the year		
- From Others			Depreciation upto date		
<b>Liabilities :-</b>			<b>Loans ( Secured or Unsecured)</b>		46,883.00
- Provision - Annexure - K	3,36,330.00		<b>Good/doubtful :-</b>		
- FCRA Interest Payable	96,464.20		- T.D.S. (2020-21)	29,464.00	
			- T.D.S. (2021-22)	17,419.00	
<b>Income and Expenditure Account :-</b>			<b>Advances Issued for Expenses</b>		
- Balance as per last Balance Sheet			To Daxin bajrange		48,725.00
<b>Add : Surplus as per Income and</b>			<b>Advances :-</b>		
<b>Less : Deficit Expenditure Account</b>			- GEB Deposit	40,625.00	
			- Telephone Deposit	3,000.00	
			- Gas Agency Deposit	5,100.00	
			<b>Cash and Bank Balances :-</b>		37,08,742.20
			Fix deposit	26,10,317.00	
			Cheque on Hand		
			Bank Balance As per Ann - E	10,49,882.20	
			Cash on Hand		
			- (b) With the Trustee Cash on Hand		
			- (c) With the manager cash on hand	48,543.00	
			<b>Other Current Assets</b>		3,82,257.00
			- Closing Stock of Rasoda	27,874.00	
			- Closing Stock of Education Books	3,27,133.00	
			- Closing stock of Shop - Annex-L	10,500.00	
			- Accrued Bank Interest	16,750.00	
			<b>Income and Expenditure Account :-</b>		
			- Balance as per Balance Sheet	2,62,32,897.03	2,81,58,806.82
			<b>Less : Appropriation, if any</b>		
			<b>Add : Deficit as per Income and</b>	19,25,909.79	
			<b>Less : Surplus Expenditure account</b>		
<b>Total Rs.</b>		<b>7,33,89,063.62</b>	<b>Total Rs.</b>		<b>7,33,89,063.62</b>

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.

Date : 20/09/2022  
TRUSTEES

*Nisha Grover*

Name : Nisha Grover, Managing Trustee  
Address : 32, vaikunth Apt, BH. Iskon Heights, Getri Road, 390007  
Phone No.: 9898591455

Name : Lalit Mehta, (Trustee)  
Address: Sahajanand Apartments, Tarang Society, Opp Akota Stadium, vadodara  
Phone No.: 9824080435



FOR K. N. Mehta & CO.  
Chartered Accountants  
ICAI Regi. No. 106242W



*Aatur K. Mehta*  
(C.A. Aatur K. Mehta)  
Proprietor 21/9/2022  
Membership No. 46355  
UDIN : 2204635SATPBN09228

**SCHEDULE - IX**  
[Vide Rule 17 (1)]

Income and Expenditure Account for the year ending 31st March, 2022

Trust No : E/4969/BARODA

Name of the Public Trust : Bhasha Sanstodhan and Prakashan Kendra  
Date of registration : 12/04/2006  
Address of the Trust : 37 Sitwasthulham Duplex, Bk. Dinesh mill, Vadodara 390007  
Phone No. : 2285-2332968

Details of Relating Bank Account :-  
Name of Bank : State Bank of India, Urmi Branch  
Address of Bank : Shwam 24, Shrinagar Society, Behind Dinesh Mill, Vadodara 390005

Bank Account No. relating to transaction of foreign contribution of Trust : 30010413637  
FCRA No. : MCH260098 Date : 02/03/2000

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties :-			By Rent (accrued) (realised)		
Rent, Taxes, Govt. cess (Land)			By Interest (accrued) (realised)		
Repairs and Maintenance			Bank Interest		2,74,508.00
Salaries			On Securities		
Insurance			On Loans		
Assets Donated to Other Trust			Axis Bank Account	1,199.00	
			General Bank Account	12,976.00	
To Establishment Expenses (As per Annexure - F)		49,53,009.96	HDFC Bank	1,595.00	
			Tejgadh Bank Account	1,291.00	
To Remuneration to Trustees			Saving Bank A/c (SBI Bank- Ayush)	3,395.00	
To Remuneration [ in the case of a math] to the head of the math, including his household expenditure, if any			Saving Bank A/c (SBI Bank- GOI)	-9,781.00	
			Saving Bank Account (SBI Bank- FCRA)	2,63,833.00	
To Legal Expenses			By Dividend		
To Audit Fees (GEN)		29,500.00	By Donations in Cash (Ann-1) by donation in Kind		39,20,231.00
To Contribution and Fees (To Asstt. Charity Comm.) To Amount written off :-			By Donation (As per Ann-8)		16,27,365.48
(a) Bad Debts			By Grants (As per Ann - A)		62,28,107.00
(b) Loan Scholarship			By Revenue Grant (SSA)		
(c) Inrecoverable Rents			By Income from other Sources (in details as far as possible) (Ann. J)		10,66,913.22
To Miscellaneous expenses					
To Depreciation (Ann.D)		12,37,523.05			
To Amount transferred to reserve or Specific Funds (Ann. G)		29,19,895.88			
(a) - Grant Balances	16,10,058.20				
(b) - Donations Balances	12,13,373.48				
(c) - FCRA bank interest Balances	96,464.20				
		8,57,091.80			
To Expenditure on objects of the Trust			By Transfer from Earmarked fund from last year grant (A1)		45,06,414.20
(a) Religious	6,86,082.00		By Transfer from Earmarked fund from last year donation (B1)		3,62,601.05
(b) Educational	24,000.00		By Transfer from Earmarked fund from last year FC interest		1,96,886.61
(c) Medical relief	1,47,009.80				
(d) Relief of Poverty					
(e) Other (Kasota Esp)					
Other Charitable Objects out of own fund					
from current year grant (A1) (H)	46,32,021.80				
from current year donation (B1) (H)	4,13,992.00				
from last year grant (A1) (H)	45,06,414.20				
from last year donation (B1) (H)	3,62,601.05				
Out of fora interest	1,96,886.61	1,01,11,915.66	By Deficit carried over to Balance Sheet		19,25,909.79
To Surplus carried over to Balance Sheet					
<b>Total Rs.</b>		<b>2,01,08,936.35</b>	<b>Total Rs.</b>		<b>2,01,08,936.35</b>

As per our report of even date  
Date : 20/09/2022  
TRUSTEES

Name : Nisha Grover, Managing Trustee  
Address : 32, valkuth Apt, BH. Iskon Heights, Gotri Road, 390007  
Phone No. : 9898591455

Name : Lalit Mehta, (Trustee)  
Address : Sahajanand Apartments, Tarang Society, Opp Akota Stadium, vadodara  
Phone No. : 9824080435



FOR K. N. Mehta & CO.  
Chartered Accountants



ICAI Regl. No. 106242W  
(C.A. Aatur K. Mehta)  
Proprietor  
Membership No. 46355

UDIN : 22046355ATPBN09228

Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

Balance of Grants

PARTICULARS	OPENING BALANCE	GRANT RECEIVED DURING THE YEAR	BANK INTEREST RECEIVED	EXPENSES INCURRED	ASSET CREATED	BALANCE OUTSTANDING
Association of India's Development - AID	2,74,776.00	20,62,495.00	15,835.00	16,00,281.00	-	7,52,825.00
Communities Connecting Heritage	(35,202.00)	2,16,662.00	-	1,06,460.00	41,990.00	33,010.00
FICCI	2,38,501.60	-	-	3,74,136.00	-	(1,35,634.40)
Global Human Rights - FCRA	6,26,331.00	9,19,629.00	4,524.00	11,09,368.00	17,000.00	4,24,116.00
Indian collective Action Group	-	2,28,600.00	-	-	-	2,28,600.00
PHF Project	39,76,836.00	-	-	23,16,590.00	1,54,200.00	15,06,046.00
Rotary	-	6,40,902.00	-	-	4,92,060.00	1,48,842.00
University of Leicester - FCRA	7,34,581.00	2,67,678.00	-	15,14,122.00	79,211.00	(5,91,074.00)
World Learning - FCRA	4,727.00	-	-	-	-	4,727.00
<b>Grant received from Foreign - A</b>	<b>58,20,550.60</b>	<b>43,35,966.00</b>	<b>20,359.00</b>	<b>70,20,957.00</b>	<b>7,84,461.00</b>	<b>23,71,457.60</b>
BRLF	-	-	-	-	-	-
Centre for Multidisciplinary Development Research	-	-	-	-	-	-
Director of Archeology and Museum Dept., Gandhinagar	6,01,340.00	3,00,000.00	-	18,885.00	65,000.00	8,17,455.00
GAIL	2,88,437.00	-	-	7,82,022.00	1,56,341.00	(6,49,926.00)
Keystone	407.00	-	-	-	-	407.00
Rajiv Gandhi Foundation	(1,00,000.00)	-	-	-	-	(1,00,000.00)
Sir Dorabji TATA Trust	9,266.00	-	-	-	-	9,266.00
UNICEF	2,850.00	-	-	-	-	2,850.00
<b>Grant received from Companies under CSR - B</b>	<b>8,02,300.00</b>	<b>3,00,000.00</b>	<b>-</b>	<b>8,00,907.00</b>	<b>2,21,341.00</b>	<b>80,052.00</b>
Ministry AYUSH	82,967.00	(2,57,859.00)	3,395.00	-	-	(1,71,497.00)
Sarva Shiksha Abhiyan	-	-	-	-	-	-
Ministry of Tribal Affairs	8,312.60	18,50,000.00	(9,781.00)	13,16,572.00	2,76,129.00	2,55,830.60
<b>Grant Received from Government - C</b>	<b>91,279.60</b>	<b>15,92,141.00</b>	<b>-6,386.00</b>	<b>13,16,572.00</b>	<b>2,76,129.00</b>	<b>84,333.60</b>
<b>TOTAL Rs.</b>	<b>67,14,130.20</b>	<b>62,28,107.00</b>	<b>13,973.00</b>	<b>91,38,436.00</b>	<b>12,81,931.00</b>	<b>25,35,843.20</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**BALANCE OF GRANTS**

Particulars	Amt. Rs.
Opening Balance	67,14,130.20
Add: - Grant received during the year	62,28,107.00
Add. - Grant Interest received	13,973.00
	1,29,56,210.20
Less: - Amt. transfer to Income & Expenditure A/c	
Exp. incurred from current year balance	46,32,021.80
Exp. incurred from last year balance	45,06,414.20
	38,17,774.20
Less: - Assets Created	12,81,931.00
Less : Expenses transfer to Income & Ependitiute A/c	-
<b>Closing Balance carried to B/S</b>	<b>25,35,843.20</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
 Period : 1st April 2021 to 31st March 2022

## BALANCE OF DONATION FOR SPECIFIC PURPOSE

PARTICULARS	OPENING BALANCE	DONATION RECEIVED	EXPENSES INCURRED	ASSET CREATED	BALANCE OF DONATION
Banana Paper Making - Annexure - I	-	4,33,598.00	6,698.00	4,15,730.00	11,170.00
Centre for Multi Dicipinary Development Research	42,480.00	-	6,080.00	-	36,400.00
Gulbrand Sen -Health CSR - 2021 - Annexure - I	59,824.00	85,000.00	1,44,816.00	-	8.00
Donation received for Charkha	22,000.00	-	-	-	22,000.00
Orient Black Swan	(33,805.92)	-	-	-	(33,805.92)
Rubamin - Annexure - I	-	2,00,000.00	23,179.00	30,670.00	1,46,151.00
Donation for RO - Annexure - I	-	32,600.00	-	-	32,600.00
Donation for Corona Pandemic - General - Annexure - I	64,587.00	20,000.00	44,741.00	-	39,846.00
Indigo Project	18,496.00	-	7,141.00	-	11,355.00
Neogen (Specific Donation-Borewell) - Annexure - I	47,905.00	1,74,575.00	2,49,100.00	-	(26,620.00)
Neogen (Specific -for School) - Annexure - I	1,85,717.00	6,00,000.00	2,38,904.00	-	5,46,813.00
Donation - FCRA Account - Annexure - I	(6,033.97)	81,592.48	55,934.05	-	19,624.46
<b>TOTAL</b>	<b>4,01,169.11</b>	<b>16,27,365.48</b>	<b>7,76,593.05</b>	<b>4,46,400.00</b>	<b>8,05,541.54</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Donation Balance**

Particulars	Amt. Rs.
Opening Balance	4,01,169.11
Add:- Donation received during the year	16,27,365.48
Less. - Receivable from OBS	-
	<b>20,28,534.59</b>
<b>Less: - Amt. transfer to Income &amp; Expenditure A/c</b>	
Exp. incurred from current year bal.	4,13,992.00
Exp. incurred from last year bal.	3,62,601.05
	<b>12,51,941.54</b>
<b>Less:- Assets Created</b>	4,46,400.00
Add: Expenses transfer to Income & Expenditure A/c	-
<b>Closing Balance carried to B/S</b>	<b>8,05,541.54</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Grant utilized for Assets**

1999-2000	3,37,551.00
2000-2001	3,28,471.00
2001-2002	11,21,233.00
2002-2003	36,62,557.00
2003-2004	18,94,728.00
2004-2005	41,08,612.60
2005-2006	8,89,928.00
2006-2007	12,85,266.00
2007-2008	13,81,703.00
2008-2009	80,16,244.00
2009-2010	44,42,932.00
2010-2011	9,15,735.00
2011-2012	14,14,077.00
2012-2013	17,50,826.00
2013-2014	5,85,978.00
2014-2015	10,60,862.00
2015-2016	3,15,774.00
2016-2017	4,20,982.00
2017-2018	1,40,880.00
2018-2019	3,29,789.00
2019-2020	1,78,217.00
2020-2021	6,27,069.00
2021-2022	17,41,376.00
<b>Total (Carried to B/S)</b>	<b>3,69,50,790.60</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
 Period : 1st April 2021 to 31st March 2022

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	RATE	OPENING BALANCE ON 01.04.21	ADDITION		AS ON 01.04.21	Depreciation upto date on asse sold	DEP. FOR THE YEAR	TOTAL AS ON 31.03.22	W.D.V. AS ON 31.03.21	W.D.V. AS ON 31.3.22
			> 180 DAYS	< 180 DAYS						
Land on Lease from Govt. of Gujarat										
Building	10%	1,05,17,000.60	-	-	84,03,944.97		2,11,305.56	86,15,250.53	21,13,055.63	19,01,750.07
Office building	10%	7,25,943.00	-	-	5,52,569.57		17,337.34	5,69,906.91	1,73,373.43	1,56,036.09
Recidency Block	5%	64,52,022.00	-	-	34,80,522.43		1,48,574.98	36,29,097.41	29,71,499.57	28,22,924.59
Activity Room	10%	41,57,791.00	-	-	30,40,511.99		1,11,727.90	31,52,239.89	11,17,279.01	10,05,551.11
Temp. Construction	100%	6,51,574.00	-	-	6,51,574.00		-	6,51,574.00	-	-
Open Air Auditorium for Children	10%	1,75,406.00	-	-	1,14,245.71		6,116.03	1,20,361.74	61,160.29	55,044.26
Open Air Audio Visual Museum	10%	11,40,534.00	-	-	5,94,833.86		54,570.01	6,49,403.87	5,45,700.14	4,91,130.13
Artists Studio- Lakhara	10%	3,26,410.00	-	-	1,52,791.48		17,361.85	1,70,153.33	1,73,618.52	1,56,256.67
Road	10%	81,055.00	-	-	58,162.52		2,289.25	60,451.77	22,892.48	20,603.23
Toilet Block	10%	6,85,450.00	-	-	5,39,626.96		14,582.30	5,54,209.26	1,45,823.04	1,31,240.74
Canteen	10%	81,168.00	-	-	59,607.70		2,156.03	61,763.73	21,560.30	19,404.27
Check Dam	10%	2,47,941.00	-	-	2,06,023.75		4,191.73	2,10,215.48	41,917.25	37,725.52
Borewell	10%	2,82,468.00	-	-	1,92,565.55		8,990.25	2,01,555.80	89,902.45	80,912.20
A.C	15%	59,400.00	-	-	54,321.38		761.79	55,083.17	5,078.62	4,316.83
Musical Instrument	15%	1,34,027.00	6,649.00	-	1,02,155.50		5,279.40	1,07,434.90	31,871.50	33,241.10
Medical Equipment	15%	2,49,985.00	-	-	1,79,802.63		10,527.36	1,90,329.99	70,182.37	59,655.01
Solarlight & LED street light	15%	1,69,786.00	-	-	1,09,566.52		9,032.92	1,18,599.44	60,219.48	51,186.56
Playground equip.	15%	2,43,660.00	-	-	2,08,947.45		5,206.88	2,14,154.33	34,712.55	29,505.67
Water filter	15%	19,290.00	-	-	17,775.88		227.12	18,003.00	1,514.12	1,287.00
Machineries	15%	1,59,002.00	4,900.00	10,25,035.00	1,38,177.98		80,736.23	2,18,914.21	20,824.02	9,70,022.79
Utensil	15%	1,33,083.00	-	30,670.00	92,535.25		8,382.41	1,00,917.66	40,547.75	62,835.34
Office equipment	15%	5,41,062.00	-	-	3,79,431.87		24,244.52	4,03,676.39	1,61,630.13	1,37,385.61
Furniture & fixture	10%	22,95,121.00	-	65,000.00	14,56,171.63		87,144.94	15,43,316.57	8,38,949.37	8,16,804.43
Computer & Software	60%	26,60,252.00	-	84,450.00	24,97,115.41		2,34,495.95	27,31,611.36	1,63,136.59	2,99,570.64
Mobile	60%	-	-	41,990.00	-		25,194.00	25,194.00	-	16,796.00
Camera	60%	2,75,361.00	-	39,861.00	1,86,323.88		77,338.87	2,63,662.75	89,037.12	51,559.25
Educational Equipment	15%	4,14,803.00	-	-	3,13,447.06		15,203.39	3,28,650.45	1,01,355.94	86,152.55
Ambulance	15%	10,38,662.00	-	-	6,76,310.94		54,352.66	7,30,663.60	3,62,351.06	3,07,998.40
Cycles	15%	10,400.00	-	-	9,124.16		191.38	9,315.54	1,275.84	1,084.46
Museum equipment	0%	2,65,734.00	-	-	-		-	-	2,65,734.00	2,65,734.00
Books	0%	51,07,883.00	-	1,56,341.00	51,07,883.00		-	51,07,883.00	-	1,56,341.00
Total		3,93,02,273.60	-	1,71,201.00	4,10,43,649.60	2,95,76,071.03	12,37,523.05	3,08,13,594.08	97,26,202.57	1,02,30,055.52

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Bank Balance**

Bank Details	Bank Details	Amount (Rs.)
SBI - FCRA - Delhi Account	40195436091	59,051.76
SBI - FCRA - Local Account	10010413637	1,61,602.78
AXIS Bank	919010038910759	27,370.00
SBI - Govt Account	10010412918	1,90,137.25
SBI - General Account	10010413740	3,76,689.85
SBI - Tejgadh General Account	10805535041	49,785.00
SBI - Ayush Account	35427701898	9,233.00
HDFC Bank	50100139093825	1,76,012.56
<b>Total Rs.</b>		<b>10,49,882.20</b>

**Cash Balance**

Account Name	Amount (Rs.)	Amount (Rs.)
Bhasha Cash		43,288.00
- Tejgadh cash	39,398.00	
- Tejgadh Emergency Cash Balance	13.00	
- General Cash	3,877.00	
AYUSH		787.00
GOI		3,908.00
FCRA		560.00
<b>Total Rs.</b>		<b>48,543.00</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

### Establishment Expenses

Particulars	Amt. Rs.	Amt. Rs.	Amt. Rs.
Academy Expenses			39,05,539.50
1. Rasoda Exp (Academy)		9,80,226.50	
2. Other Academy Expenses		1,09,193.00	
3. Salary Exp - Academy		18,29,976.00	
4. Expenditure from Donation received from Shakun Polymers		9,86,144.00	
Adm Cost-EPF			26,762.00
AMC of Computer Expenses			11,977.00
Bank Charges -Gen			619.50
Bank Charges -Hdfc			42.96
Bank Charges - Tejgadh Bank			265.00
Consultant			4,90,990.00
Cost of Complimentary books			5,390.00
Electricity Bill -Bhasha Expenses			6,560.00
FelloShip Exp			16,800.00
Insurance			82,116.00
Local Conveyance - Bhasha Office			2,514.00
Local Conveyance Expenses			8,628.00
Meeting Exp - Gen			15,750.00
Office Expenses			41,218.00
Office Maint. Exp. (Bhasha Office)			8,167.00
Office Rent & Tax Exp.(Bhasha Office)			53,145.00
Organisation Share (EPF)			2,18,853.00
Postage Expenses			1,742.00
Printing Expenses			304.00
Salary -Bhasha Staff			36,000.00
Stationery Expenses			12,139.00
Telephone Bill Expenses			6,028.00
Travel Expenses			1,260.00
Travel & Food Academy -Expenses			200.00
<b>Total Expenses</b>			<b>49,53,009.96</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Transfer to Specific Fund**

Particulars	Amt.Rs.
I. Grant Received during the year	62,28,107.00
Grant Interest during the year	13,973.00
Less: Expenses incurred from current year's Grant(Ann H)	46,32,021.80
Less : Amount transfer to Income and Expenditure Account	-
<b>Balance Amount transfer to Specific Fund - ( a )</b>	<b>16,10,058.20</b>
II. Donation Received during the year	16,27,365.48
Less: Expenses incurred from current year's Donation (Ann H)	4,13,992.00
<b>Balance Amount transfer to Specific Fund - ( b )</b>	<b>12,13,373.48</b>
III. FCRA Bank Interest - Previous year Balance	1,96,886.61
Interest Received during the year	2,43,474.00
Less : Bank charges and Expenses paid through previous year balance	1,96,886.61
Less : Bank charges and Expenses paid through current year balance	1,47,009.80
<b>Balance Amount transfer to Specific Fund - ( c )</b>	<b>96,464.20</b>
<b>Balance carried to Balance sheet - ( a + b + c )</b>	<b>29,19,895.88</b>

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of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Expenditure for objects of the Trust out of Grants & Donations**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.	AMOUNT Rs.
	(From Current Year Grant & Interest)	(From Previous Year Grant)	Total Expenses
(I) Out of Grants			
Association of India's Development - AID	13,25,505.00	2,74,776.00	16,00,281.00
Communities Connecting Heritage	1,06,460.00	-	1,06,460.00
FICCI	1,35,634.40	2,38,501.60	3,74,136.00
Global Human Rights - FCRA	4,83,037.00	6,26,331.00	11,09,368.00
PHF Project	-	23,16,590.00	23,16,590.00
University of Leicester - FCRA	7,79,541.00	7,34,581.00	15,14,122.00
Director of Archeology and Museum Dept., Gandhinagar	-	18,885.00	18,885.00
GAIL	4,93,585.00	2,88,437.00	7,82,022.00
Ministry of Tribal Affairs	13,08,259.40	8,312.60	13,16,572.00
<b>TOTAL</b>	<b>46,32,021.80</b>	<b>45,06,414.20</b>	<b>91,38,436.00</b>

**Expenditure for objects of the Trust out of Donations**

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.	AMOUNT Rs.
	(From Current Year Donations)	(From Previous Year Donations)	Total Expenses
Gulbrand Sen -Health CSR - 2021 - Annexure - I	84,992.00	59,824.00	1,44,816.00
Rubamin - Annexure - I	23,179.00	-	23,179.00
Donation for Corona Pandemic - General - Annexure - I	44,741.00	-	44,741.00
Indigo Project	-	7,141.00	7,141.00
Neogen (Specific Donation-Borewell) - Annexure - I	2,01,195.00	47,905.00	2,49,100.00
Neogen (Specific -for School) - Annexure - I	53,187.00	1,85,717.00	2,38,904.00
Donation - FCRA Account - Annexure - I	-	55,934.05	55,934.05
BananaPaper Making - Annexure - I	6,698.00	-	6,698.00
Centre for Multi Diciplinary Development Research	-	6,080.00	6,080.00
<b>TOTAL</b>	<b>4,13,992.00</b>	<b>3,62,601.05</b>	<b>7,76,593.05</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

**Donation for General Purpose**

Sr.No.	Name	Amount (Rs.)
1	Poornima Burte	5,000.00
2	Rekha Meena	5,000.00
3	Shreenivas Kunte	10,000.00
4	Gouri Rajan	10,000.00
5	Indranil Acharya	11,000.00
6	Vikram Hazra	20,000.00
7	Devika Krishnan	25,000.00
8	Narayan Rangaraj	25,000.00
9	Nilima Sheikh	25,000.00
10	Tridip Suhrud	25,000.00
11	Umesh Bellur	30,000.00
12	Gulam Mohammad Sheikh	48,000.00
13	Sunita Sarawagi	50,000.00
14	Bhaskaran Raman	50,000.00
15	Bipinbhai Chemburkar	50,000.00
16	Deepak Bhaskar Phatak	50,000.00
17	Sahana Venkatesha Murthy	51,000.00
18	Vinod Shah	1,00,000.00
19	Rushab Amit Mehta	1,00,000.00
20	Shaileshbhai Parekh	1,00,000.00
21	Sheth Harjivandas Purshottamdas Trust	1,00,000.00
22	Zydex Industries	1,50,000.00
23	Varsha Apte	1,50,100.00
24	Shankar Sthanuretnam	2,00,000.00
25	Pushpavati Kantilal Charitable Trust	2,70,000.00
26	Kadillac Chemicals Pvt. Ltd	3,00,000.00
27	G. H. Patel Charitable Trust	2,00,000.00
28	Om Damani	5,00,000.00
29	Chemcon Speciality Chemicals Ltd	10,00,000.00
30	Shakun Polymers	36,65,100.00
SUBTOTAL — (A)		

**Donation for Vasantshala**

Sr.No.	Name	Amount (Rs.)
1	Saloni	1,130.00
2	Sameer Gaikwad	5,001.00
3	Sandhya Gajjar	11,000.00
4	Vipul Kapadia	20,000.00
5	Madav Vasan	2,00,000.00
6	Vibha Puri Das	2,55,131.00
SUBTOTAL — (B)		
Total Donation Received		39,20,231.00

**Donation for Specific purpose**

Sr.No.	Name	Amount (Rs.)
1	Jyoti Purohit	18,000.00
2	Yog Niketan	14,600.00
3	Jagada Rajappa	2,00,000.00
4	Rubamin Foundation	85,000.00
5	Gulbrandson	7,74,575.00
6	Neogen Chemicals Limited	1,46,598.00
7	Eva	10,000.00
8	Lilavati Bhoya	7,000.00
9	Harivadan Bhoya	20,000.00
10	From Visitors	50,000.00
11	Fyoli Fyoli Pvt. Limited	50,000.00
12	Lalitbhai Mehta	1,50,000.00
13	Om Damani	41,174.48
14	Brain Coates	40,418.48
15	Kerim Fridman	16,27,365.48
SUBTOTAL — (C)		



Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

Other Income

Particulars	Amt. Rs.
- Contribution Towards Food (Rasoda Academy)	6,78,620.00
Donations From Visitors	38,504.94
Other Income	2,259.00
Patient Registration	1,23,140.00
Receipt for Regi. Fees for Workshop - Natural Dye	(45,965.00)
Receipts From Guest Room	52,000.00
Receipts From Liabarary Regi. Fees	900.00
Receipts From Rasoda - L/D/S to Visitors	1,82,075.00
Net income from Shop sale	18,431.00
Receipts From Sale of Books	520.00
Receipt From OBS (Income)	16,428.28
<b>Total</b>	<b>10,66,913.22</b>

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Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2020 to 31st March 2021

BHASHA / 2021-2022  
Annexure : K

List of Provisions

Sr #	Vendor name	Purpose	Expense Head	Amount	Base for recording
1	K.N. Mehta and Co	Audit and Consultancy fees	Audit Fees	54500.00	As per Previous Bill
2	K.N. Mehta and Co	Audit and Consultancy fees	Audit Fees	54500.00	As per Previous Bill
3	Avi Rathwa	-	Honararium Banana Paper making	3600.00	Bill received in April
4	Stipend Payment	-	Stipend payment for the month of March 2022	36000.00	
5	Provision for PF	For the month of March	Staff Salary	57246.00	As per Salary Sheet
6	TDS for the month og March 2022			102061.00	
7	Jasubhai Rathwa	Purchase of Vegetable		28423.00	
		Total Provisions		336330.00	

*Signature*

Name of the public Trust : Bhasha Research & Publication Centre  
Period : 1st April 2021 to 31st March 2022

Triable Shop

	Particulars	Amount
	Opening Stock of Shop	10,500.00
Add :	Purchase During the Year	-
	<b>Total</b>	<b>10,500.00</b>
Less		
	Cost of goods sold	-
	<b>Closing Stock</b>	<b>10,500.00</b>

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# bhasha

Bhasha Research & Publication Centre  
37 Shrinathdham Duplex  
Behind Dinesh Mill  
Opp. Shrinagar Society  
Vadodara - 390 007  
Gujarat - India

Tel : +91 - (0) 265 - 2331968  
Fax : +91 - (0) 265 - 2359059

## Annexure – M FORMING PART OF FINANCIAL STATEMENTS NOTES ON ACCOUNTS F.Y. 2021-22

### A) Trust Information

BHASHA RESEARCH AND PUBLICATION CENTRE is public charitable trust registered under the Bombay Public Trust Act 1950 on 12th April 1996 at Vadodara vide Reg. No. E/4969/BARODA. The object of the trust is Charitable and Religious purpose. The trust is also registered with the CIT, Baroda u/s. 12A(a) of the Act vide letter dated 18/09/1996. Also the trust is having approval u/s. 80G of the Income Tax Act 1961.

### B) Significant accounting policies

#### I. Basis of accounting and preparation of financial statements:

The financial statements are prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

#### II. Provisions, Contingent Liabilities and Contingent Assets:

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will an outflow of resources. Management believes that these estimates and assumptions are reasonable and prudent. However, actual results could differ from estimates. Differences between the actual results and the estimates are recognized in the period in which the same are known/materialized. Contingent Assets are neither recognized nor disclosed in the financial statements. Contingent Liabilities are not recognized but are disclosed in the attached sheet.

#### III. Fixed Assets and Depreciation:

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## **Annexure – M FORMING PART OF FINANCIAL STATEMENTS NOTES ON ACCOUNTS F.Y. 2021-22**

Fixed assets are carried at historical cost less accumulated depreciation and impairment losses, where applicable. The Trust capitalizes all costs relating to the acquisition and installation of fixed assets. Cost comprises the purchase price and any attributed cost of bringing the asset to its working condition for its intended use. Depreciation on assets has been provided on the Written down Value Method as per the rates decided by the Trust.

#### **IV. Impairment of assets:**

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognized, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognized in the Income and Expenditure Account, except in case of revalued assets.

#### **V. Investments:**

Investments are made as per the provisions related to Public Charitable Trust under The Income Tax Act, 1956.

#### **VI. Revenue Recognition:**

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## **Annexure – M FORMING PART OF FINANCIAL STATEMENTS NOTES ON ACCOUNTS F.Y. 2021-22**

Grants utilized during the year is charged and debited to Income & Expenditure A/c. & the remaining unutilized balance is reflected as respective earmarked fund liability in the balance sheet.

### **VII. Donations Received in Foreign currency:**

Donations received in foreign currencies are recorded at the exchange rates prevailing on the date of receipt of donation.

### **VIII. Taxation:**

No provision for taxation is the considered necessary in view of the eligibility of the trust for deduction u/s 11 of the Income Tax Act, 1961.

### **IX. Inventories:**

Inventories (Stock of Food Grains and Books) as per AS-2 are valued at cost or market value whichever is lower.

X. In the opinion of the Management, the value on realization of current assets, Loan & advances, and others, if realized in the ordinary course of business, shall not be less than the amount at which they are stated in Balance Sheet as at 31<sup>st</sup> March 2022. As per the information given to us, there are no contingent liabilities other than those stated in notes below. In the opinion of the Management, the provisions for all known liabilities are reasonable and not in excess of the amount considered reasonable necessary.

### **XI. Audit Principles, Objectives, Scope, Documentation Evidence, etc.**

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## Annexure – M FORMING PART OF FINANCIAL STATEMENTS NOTES ON ACCOUNTS F.Y. 2021-22

Audit has been carried out on the basis of well settled principles, guidelines, and objectives and as required under The Bombay Public Trusts Act, 1950 as well as the Income Tax Act, 1961. Estimations, wherever taken, are certified by the Management to the extent of absence of the supporting evidence.

- XII. No confirmations have been obtained from Receivables, Creditors and Other Deposits. Banks and Other Financial Institutions has given the balance confirmation of investments of Fixed Deposits made with them.

Signatures to Notes on Account and Significant Accounting Policies of Trust.

For K. N. Mehta & Co.  
Chartered Accountants  
ICAI Regn. No. 106242W

(CA A. K. Mehta)  
Proprietor [M. No. 46355]  
Date:



*Nishu Gaver*  
Trustee

For BHASHA RESEARCH AND PUBLICATION  
CENTRE

*O. P. Ramani*  
Trustee

Date: 21/09/2022

To,  
**K. N. Mehta & Co.**  
**Chartered Accountants**  
#1, Tower-E, Kunj Resi-cum-Plaza,  
Palace Road,  
Vadodara 390001

This representation letter is provided in connection with your audit of the financial report of **Bhasha Research and Publication Centre** and the Trust compliance with the various related laws and regulations, for the year ended 31st March 2022, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, represented fairly in accordance with the accounting policies adopted by the Trust, and the Trust complied, in all material respects.

We acknowledge responsibility for the true and fair presentation in the financial statements of the state of affairs and transactions of the Trust in conformity with the accounting policies outlined in Annexure "M" to the financial statements.

We acknowledge our responsibility for ensuring that the financial report is in accordance with the relevant financial reporting framework and requirements of the Bombay Public Trust Act, 1950, The Income Tax Act, 1961, and recognized accounting policies and practices, including the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and confirm that the financial report is free of material misstatement, including omissions.

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of concerned officials of the Trust, the following representations:

#### **TRUSTEE'S REPRESENTATION**

##### **1. Trust Deed and Trust Conduct**

- a) The Trust administration has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.
- b) The trustees has complied with all the standards set out in the regulations of the Trust and the covenants prescribed by the Bombay Public Trust Act, 1950, Education Department of Government of Gujarat (with respect to Grant etc), The Income Tax Act, 1961, and recognized accounting policies and practices, including the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- c) There has been no communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have material effect on the financial report.
- d) Accordingly, the trustees have complied with all aspects of the trustee requirements of all related laws of the land and governing rules of the trust.

##### **2. Sole Purpose Test, Trustee and Trust Residency**



- a) No disqualified person acts as a trustee of the trust. Further, no trustee is an undischarged bankrupt or has been convicted of an offence concerning dishonesty.
- b) The Residential Status of the Trust is Indian and the territory of the activities of the trust and its area of operation is India.

### **3. Trust Books, Records, Minutes**

- a) In preparation of the financial report we evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made. We have evaluated the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- b) All financial records and related data, information, explanations and assistance necessary for the conduct of the audit have been made available to you, including relevant minutes of all meetings of the trustee/s.
- c) We confirm that that all transactions entered into by the trust and which are required to be recorded in books of account, have been recorded and are reflected in the financial report.
- d) All accounting record and financial reports and minutes and records of trust have been kept for the period required to be required to be maintained as per laws related to the trust.
- e) In connection with your audit we have submitted to you minutes covering all meetings of trustees. These minutes constitute a full and complete record of all meetings of trustees held from the end of the previous financial year to the current date.

### **4. Ownership and Pledging of Assets**

- a) The Trust has satisfactory title to all assets appearing in the financial report. All investments are registered in the name of the Trust, and are in the custody of the respective manager.
- b) There are no liens of encumbrances on any assets or benefits and no assets, benefits or interests in the Trust have been pledged or assigned to secure liabilities of others.
- c) All assets of the Trust actually exist and the Trust has satisfactory title to all such assets. Except as disclosed in the financial statements, there are no mortgages or encumbrances on such assets nor has any asset been pledged to secure liabilities of the Trust or others.
- D) The net book values at which fixed assets are stated in the balance sheet are arrived at:
  - I. After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue is accounted to fixed assets accounts;
  - II. After deducting the sales amount relating to items sold, discarded, demolished or destroyed;
  - III. After providing adequate depreciation on fixed assets during the period.

### **5. Investments and Investment Strategy**

- a) Investments are carried in the books at book value. Such amounts are considered reasonable in the light of present circumstances.
- b) All investments are made as per the provisions of the Income Tax Act, 1961 and The Bombay Public Trust Act, 1950 and also as per the terms and conditions, if any, linked with the grant/donation
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments, that have not been disclosed in the financial report.
- c) Every effort has been made to ensure assets are acquired, maintained and disposed of on an arm's length basis, and appropriate action is taken to protect the assets of the Trust.

- d) The assets of the Trust are being held in a form suitable for the benefit of the beneficiaries of the Trust, and are in accordance with the policy of the Trust.

**6. Related Parties and Financial Assistance**

- a) Related party transactions, if any, and related amounts receivable have been properly recorded or disclosed in the financial report.  
b) The Trust has not made any loans or provided financial assistance to trustees of the Trust or their relatives.  
c) The Trust has not entered into any type of financial transactions which result into the benefit of any such person referred to in section 13(3) of the Income Tax Act, 1961, in any manner.

**7. Borrowings and Contingent Liabilities**

- a) The Trust has not borrowed money or maintained any borrowings during the period.  
b) All material liabilities or contingent liabilities or assets including have been properly recorded and/or disclosed in the financial report.

**8. Accounting Policies**

All the significant accounting policies of the Trust are adequately described in the financial report and the notes attached thereto. These policies are consistent with the policies adopted last year, unless otherwise stated.

**9. Internal Controls and Fraud**

- a) We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report and to ensure that the assets of the Trust are safeguarded from fraud or error. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.  
b) To monitor internal controls over financial reporting: We review all reports provided by the information technology systems utilised by the Trust for accuracy. This assists in determining if the information is sufficiently reliable for financial reporting purposes.  
c) There has been no fraud, error or non-compliance with respect to provisions related to the Bombay Public Trust Act, 1950, Education Department of Government of Gujarat (with respect to Grant, etc), The Income Tax Act, 1961, and recognized accounting policies and practices, including the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. or other laws and regulations involving trustees who have a significant role in internal control. There has been no actual, suspected or alleged fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report.  
d) We also acknowledge responsibility for conducting the activities of the Trust in accordance with the requirements of all governing rules, including the Trust's trust deed. We acknowledge our responsibility for the implementation and operation of accounting and internal control systems which are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

**10. Subsequent Events**

# Bhasha Research and Publication Centre

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Other than those reported, no events or transaction have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Trust's financial position at that date, or which are of such significance in relation to the Trust as to require mention in the notes to the financial statements in order to ensure they are not misleading as to the financial position of the Trust or its operations.

## 11. Legal Matters

We confirm that there are no outstanding legal action or claims against the Trust except those provided in separate list attached to this letter.

## 12. Going Concern Assumption

We confirm that we have no knowledge of any events or conditions that would cast significant doubt on the Trust's ability to continue as a going concern.

## 13. There are no:

- Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- Other liabilities or loss contingencies that are required to be accrued or disclosed by AS 4: Contingencies and Events Occurring after the Balance Sheet Date.
- Violations under the Prevention of Corruption Act, 1988, as applicable in India.
- Payments made to employees, persons or entities for personal expenses or purposes not related to business activities of the Trust.

## 14. The Trust are maintaining following books of accounts on computer system:

- Cash Book
- Bank Book
- Journal Register
- Ledger

Yours faithfully,

For Bhasha Research and Publication Centre

X  
Nishikant  
Trustee

O. P. Damani  
Trustee

