

**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Accounts For The Year Ended**  
**31st March 2023**

**S. P. GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

8 / 10 Govind Nagar,  
88 Dixit Road,  
Vile- Parle (East),  
Mumbai 400 057,  
Mobile: 9820923304  
Email:

preeti@caspgupta.com

Website: www.sgupta.com

I/We have audited the account of UNDER THE MANGO TREE Registration No-083781585 101 59/60 Jamuna Sagar Sahid Bhagat Singh Road Colaba 400005 (Mumbai), Maharashtra for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 80,67,705/-;
- (ii) foreign contribution of / worth Rs.1,87,36,240/- was received by the Association during the financial year 2022-23
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs 2,95,913/- was received by the Association during the financial year 2022-23
- (iv) The total amount utilised during the year for the objects of the Trust is Rs. 2,28,87,025 /-
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2022-23 was Rs .42,12,833 /- ;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place: Mumbai

Date: 20/09/2023

For S.P.Gupta & Associates

Chartered Accountants

Firm No : 103445W

*Preeti*

Preeti Parasrampuria

Partner

Membership No: 131204



UDIN - 23131204B 67X5245881



**Under The Mango Tree Society**

Society Registration No: MHA/MUM/214/2009 - GBBSD

Public Trust Registration No: F-39609 (MUMBAI)

FCRA Registration Number: 083781585

I Mr Vijaylakshmi Amrit Pastala , having been appointed the Chief Functionary of UNDER THE MANGO TREE Registration No-083781585 A-101, 59/60 Jamuna Sagar, Sahid Bhagat Singh Road, Colaba 400005 (Mumbai), Maharashtra for the financial year ending the **31st March 2023** do hereby declare that all the details listed in the Foreign Contribution returns for the financial year **2022-23** are true, to the best of my knowledge. I have not knowingly concealed any fact with regard to the uploaded returns.

To Summarise

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 80,67,705/-;
- (ii) foreign contribution of / worth Rs. 1,87,36,240/- was received by the Association during the financial year 2022-23;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 2,95,913/- was received by the Association during the financial year 2022-23;
- (iv) The total amount utilised during the year for the objects of the Trust is Rs 2,28,87,025/-.
- (v) the balance of unutilised foreign contribution with the Association at the end of the financial year 2022-23 was Rs. 42,12,833/-
- (vi) The Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place: Mumbai

Date: 20/09/2023

For UNDER THE MANGO TREE SOCIETY

**Under The Mango Tree Society**

*Vijaya A Pastala*

**Authorised Signatory**

Trustee

**Mumbai:** 318, Unique Industrial Estate, Bombay Dyeing Compound, Twin Tower Lane, Prabhadevi, Mumbai 400025

**Gujarat:** 2nd Floor, Silver Hill, Beside Shree Rajchandra Center, Garden Road, Dharampur, Valsad, Gujarat 396050

[www.utmtsociety.org](http://www.utmtsociety.org)

**Maharashtra:** A-207, Radhika Residency, Umargam-Talasari Main Road, Umargam 396165

**Madhya Pradesh:** Ward Number 3, Near Shraddha Lawn, Junnardeo, Chhindwara, Madhya Pradesh 480551

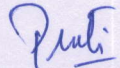
**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Balance Sheet As At 31st March, 2023**

(All amounts are in Indian Rupees)

PARTICULARS	Schedule	As at 31st March, 2023 (Rupees)	As at 31st March, 2022 (Rupees)
<b><u>Funds &amp; Liabilites</u></b>			
Foreign Contribution Fund	2	38,42,183	7,32,319
Earmarked fund		24,71,024	66,09,197
<b>Current Liabilities</b>	3	2,74,747	9,09,308
		-	
<b>Total</b>		<b>65,87,954</b>	<b>82,50,824</b>
<b><u>Assets</u></b>			
Fixed Assets	4	22,60,492	1,83,119
<b>Current Assets</b>	5	1,14,630	
<b>Cash and Bank Balances</b>			
Balance with Scheduled Bank			
-In Current Account	6	42,12,833	80,67,705
-Cash in hand		-	-
<b>Total</b>		<b>65,87,954</b>	<b>82,50,824</b>
Significant Accounting Policies and Notes to Accounts (As per Schedule 1 to 2)			

The schedule referred above forms an integral part of this Balance Sheet

**FOR S. P. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 F.R. No.103445W

  
 (Preeti Parasrampur)  
 Partner  
 Mem.No. 131204



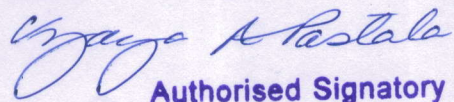
Place : Mumbai  
 Date: 20-09-2023

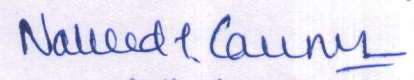
**FOR UNDER THE MANGO TREE SOCIETY**

Vijaylakshmi Amrit Pastala Naheed Taher Carrimjee  
 Trustee Trustee



**Under The Mango Tree Society Under The Mango Tree Society**

  
 Authorised Signatory

  
 Authorised Signatory


**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Income and Expenditure Account for the year ended 31st March, 2023**

(All amounts are in Indian Rupees)

PARTICULARS	For the year ended 31st March, 2023 (Rupees)	For the year ended 31st March, 2022 (Rupees)
<b>Income:</b>		
Foreign Contribution	2,28,73,847	58,89,200
Interest Income	2,95,913	1,81,329
<b>Total Income</b>	<b>2,31,69,760</b>	<b>60,70,529</b>
<b>Less : Expenditure</b>		
Admin related Expenses	22,84,636	2,03,325
Program Related Expenses	1,73,40,953	53,94,581
Depreciation	4,34,873	33,751
<b>Total Expense</b>	<b>2,00,60,462</b>	<b>56,31,657</b>
<b>Excess of income over Expenditure</b>	<b>31,09,298</b>	<b>4,38,872</b>
Significant Accounting Policies and Notes to Accounts (As per Schedule 1)		

The schedule referred above forms an integral part of this Balance Sheet

**FOR S. P. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
 F.R. No.103445W

  
 (Preeti Parasrampuria)  
 Partner  
 Mem.No. 131204



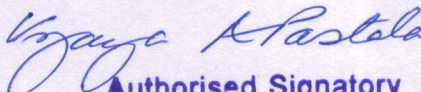
Place : Mumbai  
 Date: 20-09-2023

**FOR UNDER THE MANGO TREE SOCIETY**

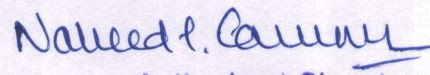
Vijaylakshmi Amrit Pastala Naheed Taher Carrimjee  
 Trustee Trustee



**Under The Mango Tree Society**

  
 Authorised Signatory

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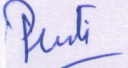
  
 Authorised Signatory

**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Receipts and Payments Account for the year ended 31st March, 2023**

(All amounts are in Indian Rupees)

PARTICULARS	For the year ended 31st March, 2023 (Rupees)	For the year ended 31st March, 2022 (Rupees)
Opening Bank Balance	80,67,705	24,86,576
Opening Cash Balance	-	-
	80,67,705	24,86,576
<b>Add : Receipts</b>		
Foreign Donation received	1,87,35,674	1,03,05,268
Corpus Donation received	566	
Interest	2,95,913	1,81,329
	1,90,32,153	1,04,86,597
	<b>2,70,99,858</b>	<b>1,29,73,173</b>
<b>Less : Payments</b>		
Grants Utilised for :		
Program related payments	1,80,90,144	44,85,273
Admin related payments	22,84,636	2,03,325
Purchase of Fixed Assets	25,12,245	2,16,870
	<b>2,28,87,025</b>	<b>49,05,468</b>
<b>Closing Cash &amp; Bank Balance</b>	<b>42,12,833</b>	<b>80,67,705</b>
Closing Bank Balance	42,12,833	80,67,705
Closing Cash Balance	-	-
	<b>42,12,833</b>	<b>80,67,705</b>

FOR S. P. GUPTA & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 F.R. No.103445W

  
 (Preeti Parasrampur)  
 Partner  
 Mem.No. 131204  
 Place : Mumbai  
 Date: 20-09-2023

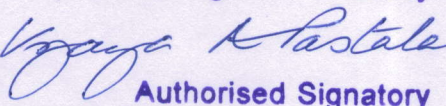


FOR UNDER THE MANGO TREE SOCIETY

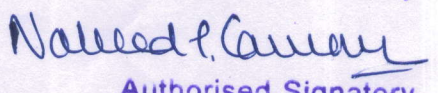
Vijaylakshmi Amrit Pastala Naheed Taher Carrimjee  
 Trustee Trustee



Under The Mango Tree Society

  
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**Foreign Contribution Fund**

**Statement of Significant Accounting Policies Adopted by the Trust and Notes Forming Part of Accounts**

**Schedule 1**

**1. Method of Accounting**

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles.

**2. Foreign Exchange Transactions:**

Donations received in foreign exchange are accounted as per amounts credited in the bank account

**3. General Funds**

The Trust receives general funds which are unrestricted in nature from foreign and domestic sources. The Income and the corresponding expenses are accounted for in the Income and Expenditure

**4. Restricted grants and Funds**

The Trust also receives funds which are restricted in nature from Foreign and domestic sources. Revenue from the restricted fund is recognised during the year in the Income and Expenditure account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in future periods under the head Unutilised grants.



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**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**

Notes to Balance Sheet & Income and Expenditure Account for the year ended 31st March, 2023

PARTICULARS	31st Mar 2023 Amt (Rs.)	31st Mar 2022 Amt (Rs.)
<b>Schedule: 2 Foreign Contribution Fund</b>		
Opening Balance	7,32,319	2,93,447
Add: Excess of Receipts over Payments	31,09,298	4,38,872
Closing Balance	<b>38,41,616</b>	<b>7,32,319</b>
<b>Schedule: 3 Current Liabilities</b>		
Sundry Creditors	28,115	
Salary Sundry Creditors	27,110	
Travel Reimbursement payable	2,19,322	
Statutory Dues	200	
<b>Total</b>	<b>2,74,747</b>	



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**UNDER THE MANGO TREE SOCIETY**  
Schedules to Balance Sheet & Income and Expenditure Account for the year ended 31st March, 2023

**Schedule 4: Fixed Assets**

Particulars	01.04.22		31.03.23				
	Dep Rate	Opening Balances	Additions before 30/09	Additions after 30/09	Total	Depreciation	Net Block
Furniture & Fixture	10%	-	-	3,81,779	3,81,779	19,089	3,62,690
Computers, Laptop & Accessories	40%	71,120	3,82,350	6,91,898	11,45,368	3,19,768	8,25,601
Mobile-FA	15%	-	-	10,47,250	10,47,250	78,544	9,68,706
Other Plant & Machinery	15%	1,11,999	-	8,968	1,20,967	17,472	1,03,495
<b>Total</b>		<b>1,83,119</b>	<b>3,82,350</b>	<b>21,29,895</b>	<b>26,95,365</b>	<b>4,34,873</b>	<b>22,60,492</b>

AS PER OUR REPORT OF EVEN DATE  
**FOR S. P. GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
F.R.No.103445W

FOR UNDER THE MANGO TREE SOCIETY

(Preeti Parasrampuria)  
Partner  
Mem.No. 131204

Place : Mumbai  
Date: 20-09-2023

Vijaylakshmi Amrit Pastala  
Trustee

Naheed Taher Carrimjee  
Trustee



Under The Mango Tree Society

*Vijay Amrit Pastala*  
Authorized Signatory

Under The Mango Tree Society

*Naheed T. Carrimjee*  
Authorized Signatory

PARTICULARS		31st Mar 2023 Amt (Rs.)
<b>Schedule: 5</b>	<b>Advances</b>	
	Advance to Salary Creditors	945
	Advances as Travel Advance to Staff	1,13,685
Total		<b>1,14,630</b>
PARTICULARS		31st Mar 2023 Amt (Rs.)
<b>Schedule: 6</b>	<b>Cash and Bank Balances</b>	
	RBL Bank Ltd.	33,73,193
	State Bank of India	8,39,640
Total		<b>42,12,833</b>
PARTICULARS		31st Mar 2023 Amt (Rs.)
<b>Schedule: 7</b>	<b>Admin related Expenses</b>	
	Salaries & Perquisites - Admin	11,30,060
	Professional Fees	6,73,904
	Rent, Rates & Taxes	4,05,700
	Bank Charges	1,408
	Brokerage Paid	50,000
	Service Charges	16,792
	Other Admin Expenses	6,772
Total		<b>22,84,636</b>
PARTICULARS		31st Mar 2023 Amt (Rs.)
<b>Schedule: 8</b>	<b>Program related Expenses</b>	
	Salaries & Perquisites - Project	57,55,959
	Beekeeping Kit Expenses	51,61,939
	Seeds, Saplings & Bio Fertilizers	6,39,823
	Honey Extractor & Harvesting Kit	3,43,534
	Farmers Training	73,956
	IEC Material Development	7,77,423
	Transport Expenses	1,65,552
	Stipend	10,32,456
	Professional & Consultancy Fees	8,96,093
	Data Collection & Analysis Exps	17,045
	Local Conveyance & Travel Expenses	11,96,042
	Other Project Management Costs	4,84,506
	Electricity Expenses	21,970
	Lodging & Boarding Expenses	5,92,217
	Printing & Stationery	87,342
	Miscellaneous Expenses	69,923
	Communication and Internet expenses	25,173
Total		<b>1,73,40,953</b>



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