

**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Accounts For The Year Ended**  
**31st March 2024**

**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Balance Sheet As At 31st March, 2024**


(All amounts are in Indian Rupees)

PARTICULARS	Schedule	As at 31st March, 2024 (Rupees)	As at 31st March, 2023 (Rupees)
<b>Funds &amp; Liabilities</b>			
Foreign Contribution Fund	2	35,13,150	38,42,183
Unutilised Grants		48,56,440	24,71,024
<b>Current Liabilities</b>			
	3	3,79,830	2,74,747
		-	
<b>Total</b>		<b>87,49,421</b>	<b>65,87,954</b>
<b>Assets</b>			
<b>Fixed Assets</b>			
	4	17,33,153	22,60,492
<b>Current Assets</b>			
	5	2,51,854	1,14,630
<b>Cash and Bank Balances</b>			
Balance with Scheduled Bank			
-In Current Account	6	67,64,413	42,12,833
-Cash in hand		-	-
<b>Total</b>		<b>87,49,421</b>	<b>65,87,954</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 Parasrampuria)  
Partner  
Mem.No. 131204

Place : Mumbai  
Date: 25-09-2024



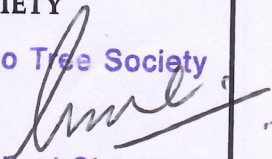
FOR UNDER THE MANGO TREE SOCIETY

Under The Mango Tree Society

Under The Mango Tree Society

  
Authorized Signatory

Trustee

  
Authorized Signatory

Trustee



**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Income and Expenditure Account for the year ended 31st March, 2024**

(All amounts are in Indian Rupees)

PARTICULARS	For the year ended 31st March, 2024 (Rupees)	For the year ended 31st March, 2023 (Rupees)
<b>Income:</b>		
Foreign Contribution	58,32,792	2,28,73,847
Interest Income	2,01,792	2,95,913
<b>Total Income</b>	<b>60,34,584</b>	<b>2,31,69,760</b>
<b>Less : Expenditure</b>		
Admin related Expenses (Schedule 7)	5,11,756	22,84,636
Program Related Expenses (Schedule 8)	53,24,523	1,73,40,953
Depreciation	5,27,340	4,34,873
<b>Total Expenses</b>	<b>63,63,619</b>	<b>2,00,60,462</b>
<b>Excess of income over Expenditure</b>	<b>(3,29,035)</b>	<b>31,09,298</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*

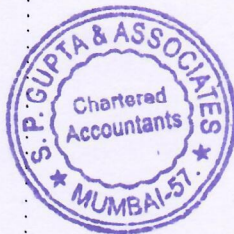
(Preeti Parasrampur) Partner

Partner

Mem.No. 131204

Place : Mumbai

Date: 25-09-2024



**FOR UNDER THE MANGO TREE SOCIETY**

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

*Vijay K. Patole*  
 Authorised Signatory

Trustee

*[Signature]*  
 Authorised Signatory

Trustee



**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**  
**Receipts and Payments Account for the year ended 31st March, 2024**

(All amounts are in Indian Rupees)

PARTICULARS	For the year ended 31st March, 2024 (Rupees)	For the year ended 31st March, 2023 (Rupees)
Opening Bank Balance	42,12,833	80,67,705
Opening Cash Balance	-	-
	42,12,833	80,67,705
<b>Add : Receipts</b>		
Foreign Donation received	82,18,208	1,87,35,674
Corpus Donation received	-	566
Interest	2,01,792	2,95,913
	84,20,000	1,90,32,153
	<b>1,26,32,833</b>	<b>2,70,99,858</b>
<b>Less : Payments</b>		
Grants Utilised for :		
Program related payments	53,56,664	1,80,90,144
Admin related payments	5,11,756	22,84,636
Purchase of Fixed Assets	-	25,12,245
	58,68,420	2,28,87,025
<b>Closing Cash &amp; Bank Balance</b>	<b>67,64,413</b>	<b>42,12,833</b>
<b>Closing Bank Balance</b>	<b>67,64,413</b>	<b>42,12,833</b>
<b>Closing Cash Balance</b>	<b>-</b>	<b>-</b>
	<b>67,64,413</b>	<b>42,12,833</b>

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

*Preeti*

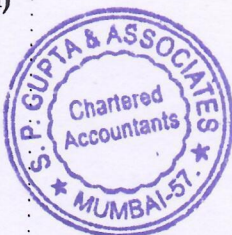
**(Preeti Parasrampuria)**

**Partner**

Mem.No. 131204

Place : Mumbai

Date: 25-09-2024



**FOR UNDER THE MANGO TREE SOCIETY**

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

*Vijay K. Kestale*

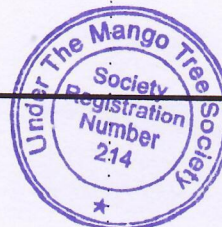
**Authorised Signatory**

Trustee

*Anurag*

**Authorised Signatory**

Trustee



**UNDER THE MANO TREE SOCIETY**

**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:**

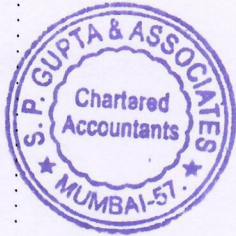
Donations received in foreign exchange are accounted as per amounts credited in the bank account

**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**

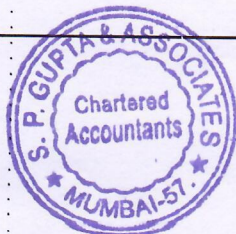
Notes to Balance Sheet & Income and Expenditure Account for the year ended 31st March, 2024

PARTICULARS	31st Mar 2024 Amt (Rs.)	31st Mar 2023 Amt (Rs.)
<b>Schedule: 2 Foreign Contribution Fund</b>		
Opening Balance	38,42,183	7,32,319
Add: Excess of Receipts over Payments	(3,29,035)	31,09,298
Add: Corpus		566
Closing Balance	<b>35,13,148</b>	<b>38,42,183</b>

PARTICULARS	31st Mar 2024 Amt (Rs.)
<b>Schedule: 3 Current Liabilities</b>	
Sundry Creditors for Expenses	3,79,630
Statutory dues payable	200
Total	<b>3,79,830</b>

PARTICULARS	31st Mar 2024 Amt (Rs.)
<b>Schedule: 5 Advances</b>	
Advances to Sundry Creditors	2,51,854
Others	-
Total	<b>2,51,854</b>

PARTICULARS	31st Mar 2024 Amt (Rs.)
<b>Schedule: 6 Cash and Bank Balances</b>	
Bank Balances in Current Account	67,64,413
Bank Balances in Fixed Deposit Account	-
Cash on hand	-
Total	<b>67,64,413</b>



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**UNDER THE MANGO TREE SOCIETY**  
Schedules to Balance Sheet & Income and Expenditure Account for the year ended 31st March, 2024

**Schedule 4: Fixed Assets**

Particulars	01.04.23		31.03.24				
	Dep. Rate	Opening Balances	Additions before 30/09	Additions after 30/09	Total	Depreciation	Net Block
Furniture & Fixture	10%	3,62,690	-	-	3,62,690	36,269	3,26,421
Computers, Laptop & Accessories	40%	8,25,601	-	-	8,25,601	3,30,240	4,95,361
Mobile-FA	15%	9,68,706	-	-	9,68,706	1,45,306	8,23,400
Other Plant & Machinery	15%	1,03,495	-	-	1,03,495	15,524	87,971
<b>Total</b>		<b>22,60,492</b>	<b>-</b>	<b>-</b>	<b>22,60,493</b>	<b>5,27,340</b>	<b>17,33,153</b>

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



*Preeti*

(Preeti Parasrampuria)  
Partner  
Mem.No. 131204

Place : Mumbai  
Date: 25-09-2024

FOR UNDER THE MANGO TREE SOCIETY

Under The Mango Tree Society

*Vijaya Khastola*  
Authorised Signatory

Trustee

Under The Mango Tree Society

*[Signature]*  
Authorised Signatory

Trustee

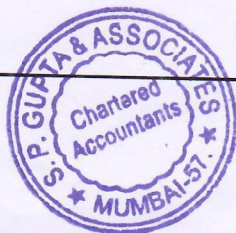


**UNDER THE MANGO TREE SOCIETY**  
**Foreign Contribution Fund**

Notes to Balance Sheet & Income and Expenditure Account for the year ended 31st March, 2024

PARTICULARS	31st Mar 2024 Amt (Rs.)
<b>Schedule: 7 Admin related Expenses</b>	
Salaries & Perquisites - Admin	3,30,270
Rent, Rates & Taxes	1,50,000
Professional Fees	28,800
Promotional Expenses	-
Bank Charges	2,686
Service Charges (Payment Gateway)	-
PTEC	-
Other Expenses	-
<b>Total</b>	<b>5,11,756</b>

PARTICULARS	31st Mar 2024 Amt (Rs.)
<b>Schedule: 8 Program related Expenses</b>	
Salaries & Perquisites - Project	17,25,272
Beekeeping Kit Expenses	14,44,205
Stipend	4,60,271
Professional & Consultancy Fees	2,80,669
Seeds, Saplings & Bio Fertilizers	3,60,700
IEC Material Development	7,464
Printing & Stationery	72,238
Transport Expenses	91,118
Local Conveyance & food expenses	5,81,365
Lodging & Boarding Expenses	59,482
Data Collection & Analysis Exps	20,075
Communication and Internet expenses	5,200
Program Management Cost	38,372
Farmers Training	5,000
BRC office expenses	1,67,235
Courier charges	817
Miscellaneous expenses	5,040
<b>Total</b>	<b>53,24,523</b>



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