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BANSAL & CO LLP
CHARTERED ACCOUNTANTS**INDEPENDENT AUDITOR'S REPORT**

To,
The Trustees of
Room to Read India Trust
New Delhi

Opinion

We have audited the accompanying financial statements of **Room to Read India Trust** ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Principles generally accepted in India for not for profit entities.

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued 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 ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give 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. Those charged with governance are responsible for overseeing the Trust's financial reporting process.

BRANCHES

Maharashtra : 7&8 GF, Wing-A, Raghavji Building, 15/17, Raghavji Road, Gowalia Tank, Mumbai-400026
Madhya Pradesh : 114, Shree Tower, 2nd Floor, Zone-II, Bhopal (MP) Ph. 0755-4076725, 2769224, 2769225
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Delhi : D-Block, 3rd Floor, Plot No 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New Delhi – 110019, +91 9810939245



Auditor's Responsibilities for the Audit of the Financial Statements

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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on the effectiveness of the internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other requirements

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of Income and Expenditure and Receipts and Payments Account dealt with by this report are in agreement with the books of account.

For Bansal & Co LLP

Chartered Accountants

Firm Reg.No.001113N/N500079



CA Amit Kumar Singh

Partner

M.No.532180



Place: New Delhi

Date: 31st December, 2024

UDIN No - 24532180BKCYLN8491

Room to Read India Trust**Balance Sheet as at 31 March 2024***(All amounts in ₹, unless otherwise stated)*

	Schedule	As at 31 March 2024	As at 31 March 2023
Sources of funds			
Funds			
Restricted fund	1	24,43,38,836	11,44,16,460
Unrestricted fund	2	9,70,66,801	3,59,97,236
		34,14,05,637	15,04,13,696
Liabilities and provisions			
Current liabilities	3	3,71,27,327	3,14,17,568
Provisions	4	2,47,22,582	2,72,03,837
		6,18,49,909	5,86,21,405
		40,32,55,546	20,90,35,101
Applications of funds			
Fixed Assets	5	1,83,61,688	1,07,47,347
		1,83,61,688	1,07,47,347
Current assets, loans and advances			
Cash and bank balances	6	30,80,04,946	13,42,68,555
Loans and advances	7	2,38,94,030	1,66,52,150
Other current assets	8	5,29,94,882	4,73,67,049
		38,48,93,858	19,82,87,754
		40,32,55,546	20,90,35,101

Significant accounting policies and notes to the financial statements 13-14

The schedules referred to above form an integral part of the financial statements.

This is the Balance sheet referred to in our report of even date.

For **Bansal & Co LLP**

Chartered Accountants

Firm's Registration No.: 01113N/N500079

Amit Kumar Singh

Amit Kumar Singh

Partner

Membership No.: 532180



Place : New Delhi

Date : 31/12/2024

For and on behalf of

Room to Read India Trust

Poornima Garg

Poornima Garg

Country Director



A. Majumdar

Apala Majumdar

Trustee

Place : New Delhi

Date : 31/12/2024

Place : New Delhi

Date : 31/12/2024

Room to Read India Trust**Income and Expenditure Account for the year ended 31 March 2024***(All amounts in ₹, unless otherwise stated)*

	Schedule	Year ended 31 March 2024	Year ended 31 March 2023
Income			
Grants and donation	9	83,79,85,843	77,10,12,836
Other Income	9-A	45,46,774	22,99,024
		84,25,32,617	77,33,11,860
Expenditure			
Program expenses	10	58,20,53,636	57,53,24,184
Personnel expenses	11	14,78,65,745	14,24,75,669
Depreciation	5	71,79,333	42,90,488
General and administrative expenses	12	5,15,43,671	4,64,77,653
		78,86,42,385	76,85,67,994
Surplus for the year after depreciation		5,38,90,232	47,43,866
Add:- Depreciation for the year transferred to capital assets fund		71,79,333	42,90,488
Surplus for the year before depreciation		6,10,69,565	90,34,354
Add:- Amount transferred from Project Fund		-	1,51,586
Surplus for the year transferred to General Fund		6,10,69,565	91,85,940
Significant accounting policies and notes to the financial statements	13-14		

The schedules referred to above form an integral part of the financial statements.

This is the Income and Expenditure Account referred to in our report of even date.

For **Bansal & Co LLP**

Chartered Accountants

Firm's Registration No.: 01113N/N500079

Amit Kumar Singh

Amit Kumar Singh

Partner

Membership No.: 532180



Place : New Delhi

Date :

For and on behalf of

Room to Read India Trust

Poornima Garg

Poornima Garg

Country Director



A. Majumdar

Apala Majumdar

Trustee

Place : New Delhi

Date :

Place : New Delhi

Date :

Room to Read India Trust**Receipts and Payments Account for the year ended 31 March 2024***(All amounts in ₹, unless otherwise stated)*

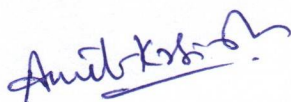
	Year ended 31 March 2024	Year ended 31 March 2023
Opening balance		
Cash in hand	6,903	25,667
Cash at bank	13,37,31,747	9,79,55,321
Fixed deposits	5,29,905	5,03,423
	13,42,68,555	9,84,84,411
Receipts		
Donations & Grants	93,85,47,141	80,92,15,623
Bank interest	43,36,374	22,21,021
Sale of Fixed Assets	1,12,400	-
Miscellaneous receipts	1,91,317	78,003
	94,31,87,232	81,15,14,647
Payments		
Program expenses	56,72,59,962	57,01,13,245
General and administrative expenses	19,68,98,391	18,88,91,822
Fixed Assets purchased during the year	1,51,42,357	52,72,440
Other (net current liabilities)/ net current assets	(98,49,869)	1,14,52,996
	76,94,50,841	77,57,30,503
Closing balance		
Cash in hand	12,863	6,903
Cash at bank	24,20,57,997	13,37,31,747
Fixed deposits	6,59,34,086	5,29,905
	30,80,04,946	13,42,68,555

This is the Receipts & Payments Account referred to in our report of even date.

For **Bansal & Co LLP**

Chartered Accountants

Firm's Registration No.: **01113N/N500079**



Amit Kumar Singh

Partner

Membership No.: 532180



Place : New Delhi

Date : 31/12/2024

For and on behalf of

Room to Read India Trust

 
Poornima Garg **Apala Majumdar**
Country Director Trustee



Place : New Delhi

Date : 31/12/2024

Place : New Delhi

Date : 31/12/2024

Room to Read India Trust**Schedules forming part of the financial statements as at 31 March 2024***(All amounts in ₹, unless otherwise stated)*

	As at 31 March 2024	As at 31 March 2023
Schedule 1 - Restricted funds		
a) Capital assets fund		
Balance at the beginning of the year	1,07,47,347	98,26,896
Add : Addition to Fixed Assets (Net of disposals)	1,47,93,674	52,10,939
Less : Depreciation met out of capital assets fund	(71,79,333)	(42,90,488)
Balance at the end of the year	1,83,61,688	1,07,47,347
b) Project fund		
Balance at the beginning of the year	10,36,69,111	5,34,06,814
Add : Amounts received during the year	82,73,49,505	74,47,04,062
Add : Grant receivable at the end of the year	4,01,44,075	2,06,52,997
	97,11,62,691	81,87,63,873
Less : Expenditure incurred during the year	(74,51,85,543)	(71,49,43,174)
Less : Transferred from Income and Expenditure Account	-	(1,51,586)
Balance at the end of the year	22,59,77,148	10,36,69,111
Total (a)+(b)	24,43,38,836	11,44,16,460
Schedule 2 - Unrestricted fund		
General fund		
Balance at the beginning of the year	3,59,97,236	2,68,11,296
Add : (Deficit)/Surplus transferred from Income & Expenditure Account	6,10,69,565	91,85,940
Balance at the end of the year	9,70,66,801	3,59,97,236
Schedule 3 - Current liabilities		
Salary and bonus payable	1,07,91,574	1,20,68,672
Statutory dues	75,12,580	77,72,547
Sundry creditors	1,70,56,621	85,77,423
Other current liabilities	17,66,552	29,98,926
	3,71,27,327	3,14,17,568
Schedule 4 - Provisions		
Compensated absences	2,24,34,692	2,46,92,524
Gratuity	22,87,890	25,11,313
	2,47,22,582	2,72,03,837



Sanjay

A. Rajindran

Room to Read India Trust**Schedules forming part of the financial statements as at 31 March 2024***(All amounts in ₹, unless otherwise stated)*

	As at 31 March 2024	As at 31 March 2023
Schedule 6 - Cash and bank balances		
Cash in hand	12,863	6,903
Balances with bank		
- in savings accounts	24,19,74,179	13,37,05,729
- in current accounts	83,818	26,018
- in fixed deposits	6,59,34,086	5,29,905
	30,80,04,946	13,42,68,555
Schedule 7 - Loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	18,24,013	81,39,118
Security deposits	1,09,88,811	46,20,250
Income-tax receivable	44,909	28,824
Prepaid expenses	1,10,36,297	38,63,958
	2,38,94,030	1,66,52,150
Schedule 8 - Other current assets		
Grant receivable	4,01,44,075	2,06,52,997
Books held for distribution	1,28,50,807	2,67,14,052
	5,29,94,882	4,73,67,049

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Accounting

A. Rajivdhar

Room to Read India Trust**Schedules forming part of the financial statements for the year ended 31 March 2024***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2024	Year ended 31 March 2023
Schedule 9 - Grant and donation		
Grants	74,51,85,543	71,49,43,174
Donation	9,28,00,300	5,60,69,662
	83,79,85,843	77,10,12,836
Schedule 9A - Other income		
Interest income from banks	43,36,374	22,21,021
Gain on sale of Fixed Assets	14,262	-
Miscellaneous Income	1,96,138	78,003
	45,46,774	22,99,024
Schedule 10 - Program expenses		
Literacy Instruction and Library Program	9,26,08,337	15,55,46,285
Girls Education Program	12,66,82,794	18,43,24,329
Book Publishing Program	2,24,22,835	1,47,03,545
Custom Program	27,46,97,830	16,27,91,036
Other Program Expenses	5,08,48,166	5,27,48,050
Fixed Assets purchased during the year (Net of disposals)	1,47,93,674	52,10,939
	58,20,53,636	57,53,24,184
Schedule 11 - Personnel expenses		
Salaries and other benefits	13,29,95,290	12,43,23,331
Contribution to provident and other funds	79,42,046	73,65,609
Staff welfare	69,28,409	1,07,86,729
	14,78,65,745	14,24,75,669
Schedule 12 - General and administrative expenses		
Repairs and maintenance	25,57,570	19,91,041
Conference and workshops	5,19,641	51,89,863
Communication	15,60,158	15,28,575
Marketing and design	41,43,212	33,61,127
Travel and conveyance	91,69,071	77,53,077
Insurance	82,668	84,359
Consultancy and professional	61,52,132	54,89,617
Printing and stationery	1,77,596	82,467
Postage	4,01,252	1,26,445
Electricity and water	5,44,020	4,91,156
Rent	1,48,79,969	1,08,90,812
Office Expenses	68,05,001	58,66,668
Office supplies	21,75,181	16,84,610
Recruitment	14,48,136	16,65,577
Bank charges	5,24,400	1,30,059
Loss on disposal of Fixed Assets	2,76,894	61,501
Miscellaneous expense	1,26,770	80,699
	5,15,43,671	4,64,77,653



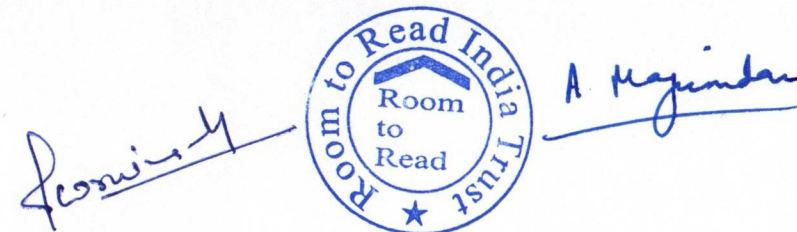
A. Majumdar

Room to Read India Trust
Schedules forming part of the financial statements as at 31 March 2024
(All amounts in ₹, unless otherwise stated)
Schedule 5 - Fixed Assets

Particulars	Gross block				Accumulated Depreciation				Net Block	
	As at 01 April 2023	Additions	Deletions/ Adjustments	As at 31 March 2024	As at 01 April 2023	Depreciation for the year	Deletions/ Adjustments	As at 31 March 2024	As at 31 March 2024	As at 31 March 2023
	A	B	C	D=A+B-C	E	F	G	H=E+F-G	I=D-H	J=A-E
Furniture and fittings	25,75,730	4,38,147	5,86,288	24,27,589	11,65,466	1,54,161	3,87,336	9,32,291	14,95,298	14,10,264
Office equipment	70,63,895	9,68,222	6,27,790	74,04,327	35,63,323	6,10,226	5,00,689	36,72,860	37,31,467	35,00,572
Computers	3,33,13,194	1,37,35,988	23,34,912	4,47,14,270	2,74,76,683	64,14,946	23,12,282	3,15,79,347	1,31,34,923	58,36,511
Total	4,29,52,819	1,51,42,357	35,48,990	5,45,46,186	3,22,05,472	71,79,333	32,00,307	3,61,84,498	1,83,61,688	1,07,47,347

Comparative table for previous year

Particulars	Gross block				Accumulated Depreciation				Net Block	
	As at 01 April 2022	Additions	Deletions/ Adjustments	As at 31 March 2023	As at 01 April 2022	Depreciation for the year	Deletions/ Adjustments	As at 31 March 2023	As at 31 March 2023	As at 31 March 2022
	A	B	C	D=A+B-C	E	F	G	H=E+F-G	I=D-H	J=A-E
Furniture and fittings	22,01,173	3,84,272	9,715	25,75,730	10,22,697	1,49,266	6,497	11,65,466	14,10,264	11,78,476
Office equipment	54,20,335	16,43,560	-	70,63,895	29,87,928	5,75,395	-	35,63,323	35,00,572	24,32,407
Computers	3,02,98,001	32,44,608	2,29,415	3,33,13,194	2,40,81,988	35,65,827	1,71,132	2,74,76,683	58,36,511	62,16,013
Total	3,79,19,509	52,72,440	2,39,130	4,29,52,819	2,80,92,613	42,90,488	1,77,629	3,22,05,472	1,07,47,347	98,26,896

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Room to Read India Trust

Significant accounting policies and notes to the financial statements for the year ended 31 March 2024

Schedule 13: Significant accounting policies

I) Background

Room to Read India Trust is a Public Charitable Trust registered under Indian Registration Act, 1908 vide no. 6896 dated 25 March 2004 in the State of Delhi and is also registered under Section 12A of the Income-tax Act, 1961.

The main objective of the Trust are as follows:

- The Trust is working in collaboration with local communities and state governments, to develop literacy skills and a habit of reading among primary school children and supports girls to complete secondary school with the relevant life skills to succeed in school and beyond by providing basic educational aids and resources, including books, materials for schools and scholarships.
- To publish books, conduct training for teachers, research and development and hold workshops on children's educational and literacy issues.

The Trust has following registrations under various acts-

- a) The Trust has been granted an exemption under section 12A of the Income-tax Act, 1961, vide reg No. AAATR7377ME20043 and valid till A.Y 2026-27. The Trust has also obtained exemption u/s 80G(5)(vi) of the Income-tax Act, 1961 vide reg No. AAATR7377MF20215 and valid till A.Y 2026-27.
- b) The Trust's registration under the Foreign Contribution (Regulation) Act, 2010/ Foreign Contribution (Regulation) Rules, 2011, for carrying out the activities of educational nature with registration number 231660864 renewed on dated 27th March 2024 for the period from 1st April 2024 to 31st March 2029.

II) Significant accounting policies

1) Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting. The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

2) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Trust to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

3) Income recognition

a) Grants and donations

Grants and donations are recognized to the extent that it is probable that the economic benefits will flow to the Trust, and these can be reliably measured.

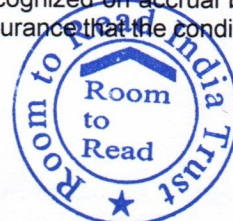
The Trust has dual source of funding i.e., foreign and local. Receipts from these sources are further classified into two types – Grants (In cash & In Kind) and Donations.

i. Grants in Cash

Grants are restricted in nature and comprise of receipts from diverse sources viz., Corporates, Non-Profit Organizations and UN Organizations. Revenue in these cases is recognized on accrual basis to the extent of expenditure incurred and only when there is reasonable assurance that the conditions attached to them will be complied and the grants will be received.



Signature



A. Nagendra

ii. Grants in Kind

Grants in Kind refer to the non-monetary contributions received in the form of goods or services. The fair value of the grant in kind is determined at the date of receipt. If the fair value is not readily determinable, it is estimated using the best information available.

iii. Donations

Donations are unrestricted in nature and comprise of receipts from individual and other donors. Revenue in such cases is recognized on receipt basis.

b) Interest income

Interest income is recognized using time proportion method, based on the rate implicit in the transaction.

4) Balance in Grants receivables/Unspent grants

The overspent/underspent balances in respect of the donors at the year-end are being recorded under the head "Grants receivables/Unspent grants".

5) Fixed assets

Fixed assets are stated at cost of acquisition, less accumulated depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other directly attributable costs of bringing the assets to their working condition for intended use. Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.

Depreciation

Depreciation of Fixed assets is provided as per the rates and in the manner prescribed under Income -tax Act, 1961.

Depreciation on Fixed assets is charged on the Written Down Value (WDV) method, at the following rates:

Particulars	Rate of depreciation (%) as per Income-tax Act, 1961
Office Equipment	15
Computers	40
Furniture and fixtures	10

6) Inventory

Inventory comprises of Children Books & posters. Inventory is valued at lower of the cost or net realizable value, with cost determined under the first in first out method.

7) Employee benefits

Provident fund

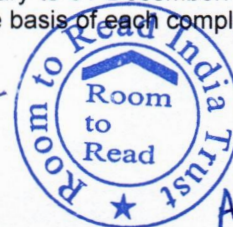
The Trust makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is a post-employment defined contribution plan and the contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

Gratuity

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The Trust funds its gratuity with LIC of India and premium is paid every year for the period 1 January to 31 December. The liability in respect of the balance period is recognized in the balance sheet on the basis of each completed year of service based on the salary last drawn as at the balance sheet date.



Scanned by



A. K. Gupta

Compensated absences

Liability in respect of compensated absences becoming due and expected to be availed or encashed is recognized on the basis of value of estimated amount required to be paid or estimated value of benefits expected to be availed by the employees.

Other short-term benefits

Expense in respect of other short-term benefits is recognized on the basis of amount accrued for the period during which services are rendered by the employees.

8) Funds

Project fund:

Project fund comprises of unspent restricted funds from the donors for specific activities of the Trust. Surplus of income over expenditure is transferred to this fund from Income and Expenditure Account to be carried forward under this fund for use in future periods. Deficit, if any during the year, is first adjusted against the project fund and thereafter against the general fund, if required.

Capital assets fund

Capital assets fund represents capital assets purchased out of specified/ restricted funds and is represented by the net book value of such funded Fixed Assets.

General fund

General fund comprises unrestricted funds and interest income, which is transferred to this fund from Income and Expenditure Account to be carried forward under this fund for use in future periods. Deficit, if any during the year, is first adjusted against the project fund and thereafter against the general fund if required.

9) Impairment of assets

The Trust on an annual basis makes an assessment of any indicator that may lead to impairment of assets. If any such indication exists, the Trust estimates the recoverable amount of the assets. If such recoverable amount is less than the carrying amount, then the carrying amount is reduced to its recoverable amount by treating the difference between them as impairment loss and is charged to the Income and Expenditure Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

10) Expenditure

The Trust implements its programs for Literacy, Girls Education and Book Publication Program through projects primarily conducted by itself. Expenditure is recognized on an accrual basis.

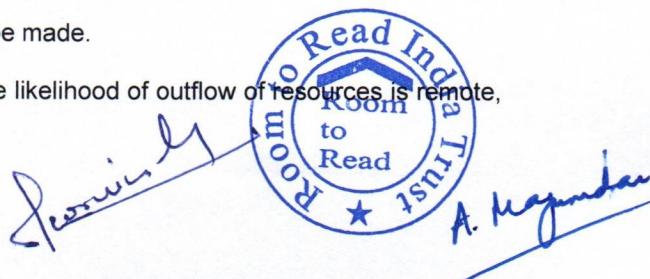
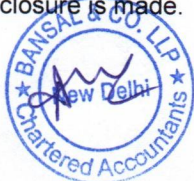
11) Provisions and contingent liabilities

The Trust makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

A disclosure is made for a liability when there is a:

- a) Possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully within the control of the Trust; or
- b) Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- c) Present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.



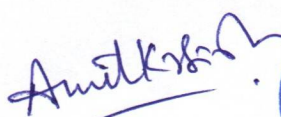
Room to Read India Trust

Significant accounting policies and notes to the financial statements for the year ended 31 March 2024

Schedule 14: Notes to the financial statements

- 1) The Trust is registered under section 12A read with Section 12AA(1)(b) of the Income Tax Act 1961, hence no provision for income tax and deferred tax is required to be made in the financial statements.
- 2) Previous year figures have been rearranged wherever necessary to correspond to the current year's classification.

For **Bansal & Co LLP**
Chartered Accountants
Firm's Registration No.: 01113N/N500079



Amit Kumar Singh
Partner
Membership No.: 532180

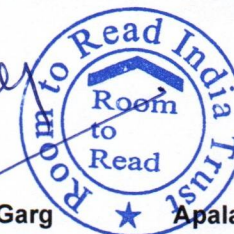


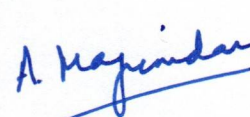
Place: Delhi

Date: 31/12/2024

For and on behalf of the Room to Read India Trust


Poonima Garg
Country Director




Apala Majumdar
Trustee

Place: New Delhi

Date: 31/12/2024

Place: New Delhi

Date: 31/12/2024