

**TAX AUDIT REPORT**  
**&**  
**FINANCIAL STATEMENT**  
**OF**  
**MINE LABOUR PROTECTION**  
**CAMPAIGN TRUST, JODHPUR**  
**FOR FY 2023-2024**

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**AWK & ASSOCIATES**  
Chartered Accountants  
401, RB Heights, Near  
Mandap Restaurant, 9<sup>th</sup>  
Chopasani Road, Jodhpur  
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**FORM No. 10B**  
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **MINE LABOUR PROTECTION CAMPAIGN TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

**(1) As per Notes to Account forming part of financial statement - Schedule I**

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

**(1) As per Notes to Account forming part of financial statement - Schedule I**

The prescribed particulars are annexed hereto.

Place :Jodhpur  
Date : 20-Sep-2024  
UDIN : 24410398BKFETW9537

For AWK & ASSOCIATES  
Chartered Accountants  
(Firm Regn No: 0016085C)





**ANNEXURE**  
**Statement of particulars**

Basic Details	1.	PAN of the auditee		AABTM9674M							
	2.	Name of the auditee		MINE LABOUR PROTECTION CAMPAIGN TRUST							
	3.	Assessment Year		2024-2025							
	4.	Previous Year		From 1-APR-2023 to 31-MAR-2024							
	5.	Registered Address of the auditee		19/9B , Chopasani Housing Board, , Chopasani Housing Board, Jodhpur Jodhpur, RAJASTHAN, 342001, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy )	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AABTM9674ME20073	PCIT / CIT	01-Apr-2021					
		Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	24-Sep-2021	AABTM9674MF20212	PCIT / CIT	01-Apr-2021					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Rana Sengupta	Settlor			APYPS5611 L	PAN	Yes	No		106 Vaishali Avenue,Opp p. Birla School, Jhanwar Road,Nandanwan S.O,Jodhpur, JODHPUR, Rajasthan, 342008 INDIA
		Bipin Jojo	Trustee			ABAPJ1962 F	PAN	Yes	No		Tata Institute of Social Sciences,Deonar,T.F.Donar S.O,Mumbai, MUMBAI, Maharashtra, 400088 INDIA
	Ms. Sonia Wazed	Trustee			ABNPW239 5N	PAN	Yes	No		G-1246 ,C R Park,Green Park Market,Green Park Market,SOUTH WEST DELHI,Delhi, 110016 INDIA	









	S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Date of intimation to Assessing Officer
						Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1	Cash book	Yes	Yes	Yes				Y
	2	Ledger	Yes	Yes	Yes				Y
	3	Journal	Yes	Yes	Yes				Y
	4	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	No	Yes				Y
	5	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Y
	6	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes				Y
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then, -?							
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No	
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No	
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No	
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No	
Business	16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution							
		S.No.	Name of Project/ Institution					Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)	
		Total							
Business	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11						No
		(ii)	If yes, then provide the following details of the business undertaking:						





		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11			
						No					
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be					No				
		(ii) If yes, then provide the following details of such business:									
		(a) Nature of Business									
		(b) Sector									
		Sub Sector									
		Business Code									
		(c) Whether separate books of account have been maintained for the business					No				
		(d) Whether the business is incidental to the attainment of the objects of the auditee					No				
		(e) Profits and gains from the business during the previous year									
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									11490576
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									
		(i) Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									0
		(ii) Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )									0
		(iii) Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G					(a)	Cash donations exceeding Rs. 2000			0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G					(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction			0





		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature > 0		0
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)		0
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD				0
	(v)	Donations received in kind				0
	(vi)	Anonymous Donations referred to in section 115BBC				0
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC				0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC				0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC				0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC				0
	(e)	Total (a+b+c+d)				0
	(vii)	Any other voluntary contribution not part of Form No. 10BD &lt;Please specify the nature>		0		0
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]				0
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				11490576
	25.	Total foreign contribution out of the total voluntary contributions stated in 24				11434576
	26.	Voluntary Contribution forming part of corpus (which are included in 24)				0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11				0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11				0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]				11490576
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)				22129
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11				0
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]				11512705
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)				
	(i)		+Electronic( In Rs)	Other than Electronic( In Rs.)	Total Amount in Rs.	
	(a)	Contribution or donation to any other person during the previous year	0	0	0	
	(b)	Object wise application other than the application provided in (a)				
	(I)	Religious	0	0	0	
	(II)	Relief of poor	11512705	0	11512705	
	(III)	Education	0	0	0	
	(IV)	Medical relief	0	0	0	
	(V)	Yoga	0	0	0	
	(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0	
	(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0	
	(VIII)	Advancement of any other objects of general public utility	0	0	0	
	(IX)	Application which cannot be specifically categorised under to	0	0	0	
	(X)	Total	11512705	0	11512705	
	(c)	Total application [(a) + (b)(X)]	11512705	0	11512705	
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person					
	S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application	TDS





					+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							0
	(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							163008
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							11675713
	(vi)	Bifurcation of application in 31( v) into Revenue or Capital							11675713
	(a)	Revenue							11551113
	(b)	Capital							124600
	(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							0
	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.							0
	<b>Amount to be disallowed from application</b>								
	(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub_section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							0
	(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							0
	(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus							0
	(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects							0
	(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act							0
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained							0
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained							0
	(xvi)	Applied for any purpose beyond the objects of the auditee							0
	(xvii)	Any other disallowance							0
	(xviii)	Total allowable application [ $\sqrt{31(v)+31(vii)+31(viii)}$ ? $\sqrt{31(ix)$ to 31(xvii) } ]							11675713
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11							0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11							0
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income							0
	32.	Taxable Income [30- $\sqrt{31(xviii)}$ to 31(xxi)]							-163008
section 115BBI	33.	Income taxable under section 115BBI							
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto						No	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11						No	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11						No	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund,or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10						No	
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income						No	
		(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income						No	
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?						No	
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11						No	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC							0
Other income	35.	Other Income							
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.						No	





		(b) Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0							
		(c) Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0							
		(d) Income chargeable under sub-section (4) of section 11		0							
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11									
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No								
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No								
Application of income out of different sources	37.	Application of income out of the following sources during the previous year	==Electronic( In Rs)	Other thanElectronic( In Rs.)	Amount in Rs.						
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0						
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0						
	(C)	. Income of earlier previous years up to 15% accumulated or set apart	930119	0	930119						
	(D)	. Corpus	0	0	0						
	(E)	. Borrowed fund	0	0	0						
	(F)	. Any other	0	0	0						
		38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37								
		S.no	Name of person to whom amount paid or credited	PAN	Amount of application( Rs)	Mode of Application		TDS			
						==Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
		(a)	Provision of proviso to clause (15) of section 2 is applicable								
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13								
		(a)	Income for the previous year								
		(b)	Total Expenditure incurred in India, for the objects of the auditee.								
		(c)	Expenditure to be disallowed								
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed								
		(ii)	Expenditure from any loan or borrowing								
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and								
		(iv)	Expenditure in the form of contribution or donation to any person.								
		(v)	Capital expenditure								
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40									
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A									
	(viii)	Any other disallowance									
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)									
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a ? b+c(ix)]									
Expenditure	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details									
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure									No.
	(b)	Total income of auditee during the previous year									





	(c) Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]	0				
Person referred to in 13(3)	41. Details of specified person* as referred to in sub-section (3) of section 13					
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
	1-the author of the trust or the founder of the institution	Ran Sengupta	APYPS5611L	586177488842		106, Vaishali Avenue, Opp. B R Birla School, Jhanwar Road, Nandanwan S.O, Jodhpur, JODHPUR, Rajasthan, 342008 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Bipin Jojo	ABAPJ1962F	927614646063		Tata Institute of Social Sciences, Deonar, T.F. Donar S.O, Mumbai, MUMBAI, Maharashtra, 400088 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Ms. Sonia Wazed	ABNPW2395N	603712925368		G-1246, C R Park, Green Park Market, SOUTH WEST DELHI, Delhi, 110016 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Krishnendu Mukherjee	ARVPM6030E	692077066764		Doughty Street Chambers, Doughty Street, London, London, LONDON UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND
	42. Details of transactions referred to in section 13 (2)					
	(a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No				
	(b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No				
	(c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	Yes				
(d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No					
(e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No					
(f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No					
(g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No					
(h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No					
Specified Violation	43. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
	Income of the auditee has been applied, other than for the objects of the trust or institution.	No				
	(a) Income of the auditee has been applied, other than for the objects of the trust or institution.	No				
	(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No				
	(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No				
	(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No				
	(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No				
	(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non compliance has occurred, has either not been disputed or has attained finality.	No				
	44. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No				
	45. In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No				
46. Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No					
47. Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No					





48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		Yes

#### Schedule FC: Details of foreign contribution

Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus		
(ii) non- corpus	11434576	11434576
Total	11434576	11434576

#### Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S.No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year			
				Nature of payment	Specific Nature of Payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Rana Sengupta	APYPS5611L	Project Director	Salary		532400	532400

#### Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
JDHM11483D	194C		3950855	3950855	3950855	43966	0	0	0
JDHM11483D	194-I		1170000	1170000	1170000	23400	0	0	0
JDHM11483D	192		532400	532400	532400	55000	0	0	0
JDHM11483D	194J		853400	853400	853400	85340	0	0	0

#### Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
JDHM11483D	24Q	31-Jul-2023	06-Sep-2023	Yes
JDHM11483D	24Q	31-Oct-2023	12-Oct-2023	Yes
JDHM11483D	24Q	31-Jan-2024	26-Jan-2024	Yes
JDHM11483D	24Q	31-May-2024	29-Apr-2024	Yes
JDHM11483D	26Q	30-Sep-2023	12-Sep-2023	Yes
JDHM11483D	26Q	31-Oct-2023	12-Oct-2023	Yes
JDHM11483D	26Q	31-Jan-2024	27-Jan-2024	Yes
JDHM11483D	26Q	31-May-2024	18-May-2024	Yes

#### Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment dd/mm/yyyy
(1)	(2)	(3)	(4)
JDHM11483D	54	54	10-May-2023
JDHM11483D	97	97	10-May-2023
JDHM11483D	12	12	21-Jun-2023





Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)(1)	Received/ Treated as corpus during the previous year(2)	Applied during the previous year(3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus(5)	Financial year in which (4) was applied earlier(6)	Closing balance (7) [(1+2+5)-(3)]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year(9)	Invested in modes other than specified in section 11(5) as on last day of the previous year(10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person;	Maintained as not separately identifiable	invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11.
i) Representing donations received for the renovation or repair of places notified under 80G(2) 'b) on or after 01.04.2020							0							
ii) ? Other than (i) above received on or after 01.04.2021							0							
iii) Other than (i) and ii) above							0							





**MINE LABOUR PROTECTION CAMPAIGN TRUST, JODHPUR**

**CONSOLIDATED BALANCE SHEET AS ON 31<sup>st</sup> MARCH, 2024**

LIABILITIES	SCH	AS AT 31st		ASSETS	SCH	AS AT 31st		Amount (Rs.)
		AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023			AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023	
<b>CORPUS FUND</b>		10,000.00	10,000.00	<b>FIXED ASSETS</b>	<b>C</b>	406,718.00	384,569.00	
<b>GENERAL FUND</b>	<b>A</b>	833,542.55	1,596,557.55	<b>CASH AND BANK BALANCE</b>	<b>D</b>	436,824.55	1,366,943.55	
<b>CURRENT LIAB. &amp; PROVISIONS</b>	<b>B</b>	-	163,008.00	<b>LOANS &amp; ADVANCES</b>	<b>E</b>	-	18,053.00	
<b>TOTAL</b>		<b>843,542.55</b>	<b>1,769,565.55</b>	<b>TOTAL</b>		<b>843,542.55</b>	<b>1,769,565.55</b>	

**NOTES TO ACCOUNTS - SCHEDULE 'I'**

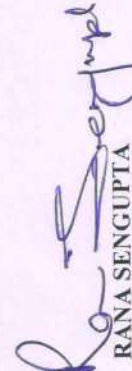
**For MINE LABOUR PROTECTION CAMPAIGN TRUST**

  
**BIPIN JOJO**  
(TRUSTEE)

PLACE : JODHPUR

DATE : 20- Sep-2024

UDIN: 24410398BKFFETW9537

  
**RAÑA SENGUPTA**  
(TRUSTEE)



As per our Report annexed  
For AWK & ASSOCIATES  
Chartered Accountants



**INTEZAR AHMED**  
(PARTNER)

M. No. 410398



**INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2024**

NOTES TO ACCOUNTS - SCHEDULE 'I'

**For MINE LABOUR PROTECTION CAMPAIGN TRUST**

**As per our Report annexed  
For AWK & ASSOCIATES  
Chartered Accountants**

Reg. No. 01608560  
  
**INTEZAR AHMED**  
**(PARTNER)**

PLACE : JODHPUR  
DATE : 20-Sep-2024

  
BIPIN JOSHI  
(TRUSTEE)





**MINE LABOUR PROTECTION CAMPAIGN TRUST, JODHPUR**

**RECEIPT AND PAYMENT A/C**

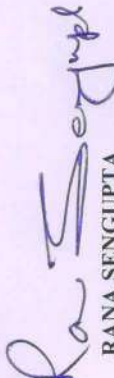
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2024**

RECEIPT	AMOUNT (Rs)	PAYMENT	AMOUNT (Rs)
<b>To Balance b/d</b>		<b>By Expenses as per Income &amp; Expenses A/c</b>	
Cash in Hand	99,703.00	Misereor Project - 1033ZG	11,972,762.00
Cash at Bank	1,267,240.55	Aston University Project	197,982.00
		Other Expenses	2,525.00
<b>To Project Based Donation</b>	11,434,576.00		12,173,269.00
<b>To Voluntary Contribution</b>	56,000.00	Add : Previous Liability paid during current year	163,008.00
		Less : Advance of Prev. Year booked as expenses in current year	(18,053.00)
<b>To Saving Bank Interest</b>	22,129.00	Add : Purchase of Fixed Assets	124,600.00
			12,442,824.00
<b>TOTAL</b>	<b>12,879,648.55</b>	<b>By Balance c/d</b>	
		Cash in Hand	65,782.00
		Cash at Bank	371,042.55
		<b>TOTAL</b>	<b>436,824.55</b>
			<b>12,879,648.55</b>

**NOTES TO ACCOUNTS - SCHEDULE 'I'**

For MINE LABOUR PROTECTION CAMPAIGN TRUST

  
BIPIN JODHPUR  
(TRUSTEE)

  
RANA SENGUPTA  
(TRUSTEE)

PLACE : JODHPUR  
DATE : 20- Sep-2024

As per our Report annexed  
For AWK & ASSOCIATES  
Chartered Accountants

Reg. No. 0160855C  
  
INTEZAR AHMED  
(PARTNER)  
M. No. H03598

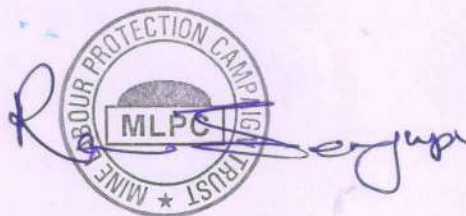




# MINE LABOUR PROTECTION CAMPAIGN TRUST

## Notes forming parts of financial statement for the year ended

	Amount (Rs.)	
PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
<b><u>GENERAL FUND</u></b>		<b><u>SCHEDULE - 'A'</u></b>
Opening Balance	1,596,557.55	2,275,644.21
Less : Deficit for the year	(763,015.00)	(679,086.66)
<b>TOTAL</b>	<b>833,542.55</b>	<b>1,596,557.55</b>
<b><u>CURRENT LIABILITIES</u></b>		<b><u>SCHEDULE - 'B'</u></b>
Salary Payable	-	120,458.00
TDS Payable	-	16,380.00
Rinku Bhati	-	16,170.00
Vikram Singh Parihar	-	10,000.00
<b>TOTAL</b>	<b>-</b>	<b>163,008.00</b>
<b><u>CASH AND BANK BALANCES</u></b>		<b><u>SCHEDULE - 'D'</u></b>
Cash in Hand	65,782.00	99,703.00
<b><u>Balance with Banks</u></b>		
ICICI Bank - Saving A/c	53,848.38	52,258.38
State Bank of India - C/A	119.41	764,959.72
State Bank of India	152,450.76	345,111.45
UCO Bank	164,624.00	104,911.00
<b>TOTAL</b>	<b>436,824.55</b>	<b>1,366,943.55</b>
<b><u>LOANS AND ADVANCES</u></b>		<b><u>SCHEDULE - 'E'</u></b>
Advances to Staffs	-	3,933.00
Ishwar Loha Udhayog	-	14,120.00
<b>TOTAL</b>	<b>-</b>	<b>18,053.00</b>





# MINE LABOUR PROTECTION CAMPAIGN TRUST

Notes forming parts of financial statement for the year ended

	Amount (Rs.)	
PARTICULARS	AS AT 31st MARCH, 2024	AS AT 31st MARCH, 2023
<b><u>EXPENSES ON MISEREOR PROJECT - 1033ZG</u></b>		<b><u>SCHEDULE - 'F'</u></b>
<b><u>Staff-costs</u></b>		
Staff Cost Auxiliary Level	309,435.00	406,268.00
Staff Cost Implementing Level	441,152.00	467,652.00
Staff Cost Managerial Level	1,327,238.00	1,349,535.00
Staff Training 1033	5,100.00	52,685.00
<b><u>Project activities</u></b>		
Access to DMFT Funds	992,147.00	221,781.00
Access to Social Security Scheme Through CAC	7,671,291.00	763,271.00
Advocacy Fo BHR in the Natural Stone Industry	236,790.00	1,580,588.00
Compliance of Safety Rules at Workplace	26,240.00	59,071.00
Registration of 3 Cooperatives		13,438.00
Research to Identify Alternative Livelihood	38,830.00	59,251.00
Review Capacity Building and Monitoring	93,105.00	89,542.00
<b><u>Project Administration</u></b>		
General Office and Administrative	559,732.00	481,174.00
Office Rent and Maintenance	271,702.00	252,314.00
<b>TOTAL</b>	<b>11,972,762.00</b>	<b>5,796,570.00</b>

## **EXPENSES ON ASTON UNIVERSITY**

## **SCHEDULE - 'G'**

### **Business and Human Resource Social Dialogure to Address Modern Slavery**

Local Travel for Participants	46,249.00	-
Publication of Final Report	15,000.00	-
Research Assistance in India	30,000.00	-
Stationery and Printing	17,712.00	-
Vanue and Catering Cost	89,021.00	-
<b>TOTAL</b>	<b>197,982.00</b>	<b>-</b>

## **EXPENSES ON AIHA RESEARCH STUDY**

## **SCHEDULE - 'H'**

Honorarium to Researcher	-	95,564.00
Local Travel for Organiser and Volunteers	-	79,501.00
General Office and Administrative	-	10,377.00
<b>TOTAL</b>	<b>-</b>	<b>185,442.00</b>





**MINE LABOUR PROTECTION CAMPAIGN TRUST, JODHPUR**

**DEPRECIATION & FIXED ASSETS CHART AS ON 31<sup>st</sup> MARCH, 2024**

SCHEDULE - 'C'									
S. No.	Name of Assets / Block	Rate (%)	Opening Balance	Addition		Sales Deduction During Year	Total	Dep. For the Year	Closing Balance
				More Than 180 Days	Less Than 180 days				
<b>General Fund</b>									
1	Computer	40%	22.00	-	-	-	22.00	9.00	13.00
2	Office Equipments	15%	6,230.00	-	-	-	6,230.00	935.00	5,295.00
3	Mobile Phones	15%	2,323.00	-	-	-	2,323.00	348.00	1,975.00
<b>Chirstian Aid</b>									
4	Computer	40%	872.00	-	-	-	872.00	349.00	523.00
5	Projector	15%	5,999.00	-	-	-	5,999.00	900.00	5,099.00
6	CCTV Camera	15%	5,357.00	-	-	-	5,357.00	804.00	4,553.00
7	Safe Pure	15%	2,035.00	-	-	-	2,035.00	305.00	1,730.00
8	Batteries	15%	1,200.00	-	-	-	1,200.00	180.00	1,020.00
9	Water Care System	15%	4,448.00	-	-	-	4,448.00	667.00	3,781.00
<b>Misereor Project</b>									
10	Computer	40%	20,512.00	82,500.00	42,100.00	-	145,112.00	49,625.00	95,487.00
11	Mobile Phones	15%	20,173.00	-	-	-	20,173.00	3,026.00	17,147.00
12	Batteries	15%	13,679.00	-	-	-	13,679.00	2,052.00	11,627.00
13	Camera	15%	6,885.00	-	-	-	6,885.00	1,033.00	5,852.00
14	Projector	15%	41,602.00	-	-	-	41,602.00	6,240.00	35,362.00
15	LED	15%	22,817.00	-	-	-	22,817.00	3,423.00	19,394.00
16	Printer and Scanner	15%	11,314.00	-	-	-	11,314.00	1,697.00	9,617.00
17	Two Wheelers	15%	41,437.00	-	-	-	41,437.00	6,216.00	35,221.00
18	Public Address System	15%	19,500.00	-	-	-	19,500.00	2,925.00	16,575.00
19	Oxygen Concentrator	15%	53,369.00	-	-	-	53,369.00	8,005.00	45,364.00
20	Air Cooler	15%	6,760.00	-	-	-	6,760.00	1,014.00	5,746.00
21	Power Backup	15%	35,197.00	-	-	-	35,197.00	5,280.00	29,917.00
22	Refrigerator	15%	18,348.00	-	-	-	18,348.00	2,752.00	15,596.00
23	Water Purifier	15%	4,346.00	-	-	-	4,346.00	652.00	3,694.00
24	Furniture & Fixture	10%	40,144.00	-	-	-	40,144.00	4,014.00	36,130.00
<b>TOTAL</b>				<b>82,500.00</b>	<b>42,100.00</b>	<b>-</b>	<b>509,169.00</b>	<b>102,451.00</b>	<b>406,718.00</b>
<b>TOTAL P.Y.</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>460,304.00</b>	<b>75,735.00</b>	<b>384,569.00</b>





# MINE LABOUR PROTECTION CAMPAIGN TRUST

## SCHEDULE- 'I'

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

**1. GENERAL**

The financial statements have been prepared using cash method of accounting on generally accepted accounting principles.

**2. Fixed Assets & Depreciation**


Fixed assets are stated at their historical cost less depreciation. Current year depreciation has been provided on the Written Down Value of the fixed assets at the rates and in the manner prescribed by the Income Tax Act, 1961 read with the rules made there under.

3. Accounting policies not specifically referred to otherwise are consistent & in accordance with the generally accepted accounting principles.
4. In respect of payments made by cheques or bank drafts, we have to state that it is not possible for us to verify whether the payments in excess of amount specified in the section 40A(3) have been made otherwise than by account payee cheque or account payee bank draft as the necessary evidence is not in the possession of the assessee.
5. In respect of transaction in unsecured loan, we have to state that it is not possible for us to verify whether the transactions have been made otherwise than by an account payee cheque or account payee bank draft, as the necessary evidences are not in possession of the assessee.
6. The details of violation of provision of the law other than Income Tax Act, 1961 has not been communicated to us by the board of trustee during the course of audit.
7. Trust is duly registered under Sub clause (i) of clause (ac) of sub -section (1) of section 12A vide unique registration number AABTM9674ME2007301.
8. Trust is duly approved under Clause (i) of first proviso to sub-section (5) of section 80G vide unique registration number AABTM9674MF20212.
9. The particulars submitted in the form No. 10B are given on the basis of various information and explanation given to us by the assessee.

Signature to Note A to I

For MINE LABOUR PROTECTION CAMPAIGN TRUST

  
BIPIN JOJO  
(TRUSTEE)

  
RANA SENGUPTA  
(TRUSTEE)



As per our Report Annexed  
For AWK & ASSOCIATES  
Chartered Accountants  
Reg. No. 0016085C  
  
INTEZAR AHMED  
(PARTNER)  
M. No. 410398

PLACE : JODHPUR  
DATE : 20-Sep-2024