



**REPORT OF AN AUDITOR RELATED TO THE ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 AND 34 AND
RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT / RULES.**

Registration No. : F – 28625 (Mumbai)

Name of the Public Trust : WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS

For the year ending : 31st March, 2024.

We have audited the attached Balance Sheet of **WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS** as at 31st March, 2024 and also the Income and Expenditure Account for the year ended on that date annexed thereto.

The attached Balance Sheet and Income and Expenditure Account of **WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS** are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Trust's Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that: -

- I. a) The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
- b) The receipts and disbursements are properly and correctly shown in the accounts.
- c) The cash balance and vouchers in the custody of the Manager or the Trustees on the date of audit were in agreement with the accounts.
- d) All books, deeds, accounts, vouchers or other documents or records required by us were produced before us.
- e) A register of movable and immovable properties is properly maintained. The changes therein are communicated to the Regional Office from time to time. There are no defects and inaccuracies as reported by us in the previous report.
- f) The Manager or Trustee or any other person required by us to appear before us did so and furnished the necessary information required by us.
- g) No property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust.
- h) There were no amounts outstanding for more than one year. No amounts were written off during the year.



- i) As there were no repairs or construction exceeding Rs.5,000/- the question of inviting tender does not arise.
 - j) No money of the Public Trust has been invested contrary to the provisions of Section 35.
 - k) There have been no alienations of the immovable property contrary to the provision of Section 36, which have come to our notice.
 - l) In the course of our examination of the books, we have not come across any instance of irregular, illegal or improper expenditure incurred by the Trustees nor of failure or omission to recover monies and / or other property belonging to the Public Trust. In our opinion the Trustees have not caused any loss or waste of monies and / or property of the Trust in consequence of any breach of trust or misapplication or any other misconduct on their part or on the part of any other person while in the management of the Trust.
 - m) The Budget has been filed in the Form as provided in rule 16 (A).
- II. a) Minimum and maximum number of Trustees as provided in the Trust Deed has been maintained.
- b) The meeting of the Trustees was held during the year.
- c) Minute book of the proceedings of the meetings held by the Trustees is maintained.
- d) None of the Trustees are reported to have any interest in the investments of the Trust.
- e) None of the Trustees is a debtor or creditor of the Trust.
- f) There were no irregularities in the accounts of the previous year so the question of complying with the irregularities pointed out in the previous report does not arise.
- g) It is the policy of the Trust to prepare its financial statements on cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

In our opinion the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS** as at 31st March, 2024 and of the revenue collected and expenses paid during the year then ended on that date on the cash receipts and disbursement basis as described in notes in Schedule 'F' annexed.



FOR GAURAV C KOTHARI AND CO.
CHARTERED ACCOUNTANTS
FRN - 155704W
UDIN - 24156557BKIMVM2072

Gaurav

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO.156557

Place: Mumbai
Dated: 01st September, 2024

SCHEDULE VIII
[vide Rule 17 (1)]

Name of the Public Trust **WORLD ALLIANCE OF PARSILIRANI ZARTHOSHITIS**
Provisional Balance Sheet As On 31/03/2024

Registration No. **E-28625 (MUM)**

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
Trusts Funds or Corpus :- (As per Sch A)					
Other Earmarked Funds :- (Created under the provisions of the trust deed or scheme or out of the Income)		130,568,226.70	Immovable Properties :- Balance as per last Balance Sheet		
Depreciation Fund	-		Additions during the year	-	-
Sinking Fund	-		Less : Sales during the year	-	-
Reserve Fund	-		Less : Depreciation up to date		
Any other Fund (As per Sch B)	3,341,915.00	3,341,915.00	Investments (As per Sch B)		131,991,623.73
Loans (Secured or Unsecured) :-			Furniture & Fixtures (As per Sch C)		32,949.00
From Trustees	-	-	Loans (Secured or Unsecured) :		
From Others	-	-	Good / doubtful		
Liabilities :-			Loans Scholarships	-	-
For Expenses	-	-	Other Loans	-	-
For Advances	-	-	Advances :-		
For Rent & Other Deposits	-	-	To Trustees	-	-
For Sundry Credit Balances	-	-	To Employees	-	-
For TDS Payable	-	-	To Contractors	-	-
Income and Expenditure Account :-			To Lawyers	-	-
Balance as per last Balance Sheet	6,851,866.57	6,851,866.57	To Other		
Add : Surplus as per Income & Expenditure	265,803.16	7,117,669.73	Education Loan	69,000.00	
Less : Appropriation if any	-		Hansa Gohil (Loan)	19,000.00	
Less : Deficit as per Income and Expenditure Account	-		TDS (A.Y. 2010-11)	13,979.46	
			TDS (A.Y. 2011-12)	25,000.01	
			TDS (A.Y. 2012-13)	41,719.37	
			TDS (A.Y. 2023-24)	596,422.00	
			TDS (A.Y. 2024-25)	694,157.91	1,459,278.75
			Income Outstanding :-		
			Rent	-	-
			Interest	-	-
			Other Income	-	-
			Cash & Bank Balances :-		
			(a) HDFC Bank LTD - SB A/C No. 0200	1,053,197.37	
			(b) HDFC Bank - Wapiz H.N. Buhariwalla Medical Fund 5095	868,997.10	
			(c) HDFC Bank - Wapiz Medical Aid Fund	20,547.85	
			(d) HDFC Bank - Coomie Soli Dariwalla Education Fund	10,330.58	



Total Rs.....	141,027,811.43	(e) State Bank Of India (Lalbaug)	3,617.13	7,543,959.95
		(f) ZCB LTD - SB A/C No. 10792	4,558,454.81	
		(g) ZCB LTD - SB A/C No. 3925	981,601.26	
		(h) Cash in Hand	47,213.85	
		(k) With the Manager	-	
Total Rs.....	141,027,811.43	Total Rs.....		141,027,811.43

As per our report of even date
FOR GAURAV C. KOTHARI AND CO
CHARTERED ACCOUNTANTS
F. REG. NO. 155704W



Gaurav

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO. 156557

Dated:- 01.09.2024
Place Mumbai

The above Balance Sheet to the best of our belief contains a true account of the
Funds and Liabilities and of the Property and Assets of the Trust. Notes to the
Accounts are enclosed at Schedule - G

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Dated:- 01.09.2024
Place Mumbai
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SCHEDULE IX [vide Rule 17(1)]

Name of the Public Trust **WORLD ALLIANCE OF PARSI/IRANI ZARTHOSHTIJS**
Provisional Income & Expenditure Account for **3/31/2024**

Registration No. **E-28625 (MUM)**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties :-			By Rent	(accrued) (realised)	-
Rates, Taxes, Cesses	-		By Interest	(accrued) (realised)	
Repairs and maintenance	-		On Securities	6,866,199.83	
Salaries	-		On Loans	-	
Insurance	-		On Bank Account	227,097.00	7,093,296.83
Other Expenses	-		By Dividend		
Depreciation	-				
To Establishment Expenses		1,775,951.52	By Donations in Cash or Kind		4,066,017.00
(As Per Schedule 'E')			(As Per Schedule 'D')		
To Remuneration to Trustees		-	By Grants		-
To Remuneration Head of Math		-	By Income from other		
To Legal Expenses		78,500.00	sources (in details as far as		
To Audit Fees		24,000.00	possible)		
To Contribution and Fees		-	- Gain on Redemption of Mutual Fund	1,047,277.85	
To Amount written off		-	- Other Income	432,574.00	1,479,851.85
To Miscellaneous Expenses		-	By Transfer from Reserve		-
To Depreciation		7,936.00			-
To Amount Transferred to Reserve or		-			
Specific Funds					
To Expenditure on Objects of the Trust					
(a) Educational	2,200,560.00				
(b) Medical	2,235,125.00				
(c) Relief of Poverty	4,598,602.00				
(d) Other Charitable Objects	1,452,688.00				
		10,486,975.00			



To Excess of Income over Expenditure	265,803.16			
Total Rs.....	12,639,165.68	Total Rs.....		12,639,165.68

As per our report of even date
FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS
E. REG. NO. 155704W



Gaurav

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO. 156557

Dated:- 01.09.2024
Place Mumbai

Ardesai B. Venia
01.09.2024
Mumbai

Dated:- 01.09.2024
Place Mumbai

TRUSTEE TRUSTEE TRUSTEE

THE MAHARASHTRA PUBLIC TRUST ACT, 1950
SCHEDULE - IX C
(Vide Rule 32)

Statement of Income liable to Contribution for the year ending : 31st March, 2024
Name of the Public Trust : WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS
Registration No. : F-28625 (MUM)

	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		12,639,165.68
II. Items not chargeble to Contribution under Section 58 and Rules 32 :		
(i) Donations received from other Public Trusts and Dharmadas	630,000.00	
(ii) Grants received from Government and Local authorities	-	
(iii) Interest on Sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular education	2,200,560.00	
(v) Amount spent for the purpose of medical relief	2,235,125.00	
(vi) Amount spent for the purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess	-	
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by trust.	-	
(ix) Deductions out of income from lands used for non-agricultural purposes :-		
(a) Assessment, cesses and other Government or Municipal Taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premia	-	
(d) Repairs at 10 per cent of gross rent of building	-	
(e) Cost of collection at 4 per cent of gross rent of buildings let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent	-	(5,065,685.00)
Gross Annual Income Chargeable to Contribution Rs.		7,573,480.68

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction.



FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS
Firm Reg. No. 155704W

Gaurav
GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M.NO. 156557

Dated:- 01.09.2024
Place Mumbai

Trust Address :
WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS
C/O H.N. WANİA & CO.
22 & 23, BHUVANESHWAR BLDG,
DR. WALIMBE MARG, PAREL BACK ROAD,
PAREL VILLAGE, MUMBAI - 400012

Dated:- 01.09.2024
Place Mumbai

Trustee
Aydesai
Baidonia
Trustee

SCHEDULE IX-D

[See Rule 19 (2A)]

Information to be submitted by the Author along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act, 1950.

NAME OF THE TRUST : - WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS**REG NO : - F-28625(MUM)**

Sr. No.	Particulars	Details		
1	Pan No. of Trust	AAATW1073B		
2	Registration No. with Date of Registration under Section 12AA of Income Tax Act.1961 (43 of 1961).	AAATW1073BE20219 9/24/2021		
3	Acknowledgement No. with Date of Filing of the Return of Income for earlier three years.	Sr.No.	Acknowledgment No.	Year
		(i)	152687870111221	2020-2021
		(ii)	721452821141022	2021-2022
		(iii)	529884320271123	2022-2023
4	PAN of Trustees	Sr. No	Name of Trustee	PAN No.
		(i)	MEHER DINYAR PANTHAKI	AKGPP8488F
		(ii)	HOMI PHIROZE RANINA	AABPR3851R
		(iii)	ANAHITA YAZDI DESAI	AMBPD2156M
		(iv)	KHOJESTE PUDAM MISTREE	AAAPM9744R
		(v)	BURGES HOSHANG WANİA	AARPW7416K
		(vi)	KARYESH CYRUS PATEL	AJVPP4106C
		(vii)	FARROKH MINOO RUSTOMJI	AAEPR1210M



FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
MEMBERSHIP NO.156557

WORLD ALLIANCE OF PARSİ IRANİ ZARTHOSHTIS

SCHEDULE A

Corpus Funds forming part of the Balance Sheet as at 31st March, 2024		
1) CORPUS FUND		
Opening Balance	120,550,000.00	
Add: Received during the year	-	
Less: Expenses during the year	-	120,550,000.00
2) DHUN ZAL ERANEE MEMORIAL A/C		
Opening Balance	-	
Add: Received during the year	10,018,226.70	
Less: Expenses during the year	-	10,018,226.70
GRAND TOTAL		130,568,226.70



WORLD ALLIANCE OF PARSİ IRANİ ZARTHOSHTIS

SCHEDULE B

Earmarked Funds forming part of the Balance Sheet as at 31st March, 2024		
1) KATHI FUND		
Opening Balance	377,513.00	
Add: Received during the year	-	
Less: Expenses during the year	60,000.00	317,513.00
2) CANCER PATIENT FUND		
Opening Balance	1,000,000.00	
Add: Received during the year	-	
Less: Expenses during the year	-	1,000,000.00
3) LIFE MEMBERSHIP FEES		
Opening Balance	2,011,902.00	
Add: Received during the year	12,500.00	
Less: Expenses during the year	-	2,024,402.00
GRAND TOTAL		3,341,915.00



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS

SCHEDULE - C

Statement of Investments forming part of Balance Sheet

Details of Fixed Deposit

Sr. No.	Name of Bank	Particulars	Rate of Interest (p.a.)	Date of Investment	Date of Maturity	Amount Rs.
1	ZCB LTD	000009C392481002	7%	08.10.2023	08.01.2025	500,000.00
2	ZCB LTD	000065C397192003	7%	11.11.2023	11.02.2025	1,000,000.00
3	ZCB LTD	000067C397192005	7%	04.12.2023	04.03.2025	1,000,000.00
4	ZCB LTD	000068C397192006	7%	04.12.2023	04.03.2025	1,000,000.00
5	ZCB LTD	000064C397192002	7%	03.10.2023	03.01.2025	1,000,000.00
6	HDFC LTD	BM/22896258	7%	15.05.2022	15.02.2025	1,300,000.00
7	HDFC LTD	BM/21440058	6%	16.02.2021	16.08.2026	10,000,000.00
8	HDFC LTD	BM/22266170	7%	20.10.2021	20.04.2027	450,000.00
9	HDFC LTD	BM/22341916	6%	12.11.2021	12.05.2027	1,000,000.00
10	HDFC LTD	BM/22454830	6%	17.12.2021	17.12.2026	20,000,000.00
11	HDFC LTD	BM/22495640	6%	28.12.2021	28.09.2024	5,000,000.00
12	HDFC LTD	BM/22495884	6%	28.12.2021	28.12.2024	5,000,000.00
13	HDFC LTD	BM/22495963	7%	28.12.2021	28.06.2027	5,000,000.00
14	HDFC LTD	BM/22517209	6%	18.12.2021	18.12.2026	5,000,000.00
15	HDFC LTD	BM/22567039	6%	21.01.2022	21.01.2027	4,500,000.00
16	HDFC LTD	BM/22579698	7%	29.01.2022	29.07.2027	15,000,000.00
17	HDFC LTD	BM/22618894	7%	09.02.2022	09.08.2027	5,000,000.00
18	HDFC LTD	FD 50300163117152	7%	21.09.2023	21.09.2024	100,000.00
19	HDFC LTD	FD 50300163117994	7%	21.09.2023	21.09.2024	50,000.00
20	HDFC LTD	FD 50300163118932	7%	21.09.2023	21.09.2024	100,000.00
21	HDFC LTD	FD 50300385367755	7%	29.11.2023	29.11.2024	1,000,000.00
22	HDFC LTD	BM/23661824	7%	14.12.2022	14.09.2026	400,000.00
23	ZCB LTD	006141600000020	5%	09.09.2022	09.12.2025	350,000.00
24	ZCB LTD	000069C397192007	7%	27.12.2023	27.03.2025	1,000,000.00



25	ZCB LTD	000070C397192008	7%	05.01.2024	05.04.2025	1,000,000.00
26	ZCB LTD	000071C397192009	7%	14.01.2024	14.04.2025	1,500,000.00
27	ZCB LTD	000072C397192010	7%	25.02.2024	25.05.2025	4,000,000.00
28	ZCB LTD	000077C397192014	7%	18.06.2023	18.09.2024	100,000.00
29	ZCB LTD	000078C397192015	7%	30.06.2023	30.09.2024	1,000,000.00
30	ZCB LTD	000079C397192016	7%	08.08.2023	08.11.2024	1,000,000.00
31	ZCB LTD	000080C397192017	7%	08.08.2023	08.11.2024	1,150,000.00
32	ZCB LTD	006141600000091	7%	06.03.2023	06.06.2024	1,000,000.00
33	ZCB LTD	000076C397192013	7%	01.05.2023	01.08.2024	1,000,000.00
34	HDFC LTD	BM/23586480	7%	23.11.2022	23.08.2026	5,000,000.00
35	HDFC LTD	BM/23679609	7%	21.12.2022	21.09.2026	1,000,000.00
36	HDFC LTD	BM/23657397	8%	13.12.2022	13.09.2026	50,000.00
37	ZCB LTD	000066C397192004	5%	20.05.2021	20.05.2026	500,000.00
38	HDFC LTD	FD 50300846665251	7%	08.08.2023	08.07.2026	10,018,226.00
TOTAL INVESTMENTS AS ON 31.03.2024						113,068,226.00



Details of Mutual Fund

Sr. No.	Name of Mutual Fund House	Script Name	Amount (Rs.)
1	Aditya Birla Sun Life	Aditya Birla Digital Growth	2,456,748.21
2	Aditya Birla Sun Life	Aditya Birla Flexi Cap Growth	2,654,504.26
3	Aditya Birla Sun Life	Aditya Birla Liquid Growth	7,023,009.81
4	Aditya Birla Sun Life	Aditya Birla Sun Life India GenNext Fund	1,489,635.43
5	SBI	SBI Consumption Growth	245,987.70
6	SBI	SBI Large and Midcap Growth	2,653,991.40
7	SBI	SBI ESG Exclusionary Strategy Fund - Gr	184,490.78
8	SBI	SBI Healthcare Opportunities Fund - Regular Plan - Gr	250,108.39
9	ICICI Fund	ICICI Liquid Fund	964,971.75
10	ICICI Fund	ICICI Prudential Large and Mid Cap Fund	999,950.00
TOTAL INVESTMENTS AS ON 31.03.2024			18,923,397.73



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS

SCHEDULE D

Fixed Asset forming part of the Balance Sheet as at 31st March, 2024

Fixed Assets	Rate of Dep. %	Written Down Value					Depreciation			Net Block	
		WDV as on 4/1/2023	Additions During the Year		Deductions	Total	Depreciation written off this year	Depreciation on A/c of Sales	Total Depreciation 3/31/2024	As on 3/31/2024	As on 3/31/2023
			First Half	Second Half							
A) Movable											
1) Furniture & Fixture	10%	15,234.00	-	-	-	15,234.00	1,523.00	-	1,523.00	13,711.00	15,234.00
2) Electrical Equipment	15%	1,557.00	-	-	-	1,557.00	234.00	-	234.00	1,323.00	1,557.00
3) Air Conditioner	15%	13,834.00	-	-	-	13,834.00	2,075.00	-	2,075.00	11,759.00	13,834.00
4) Computers	40%	10,260.00	-	-	-	10,260.00	4,104.00	-	4,104.00	6,156.00	10,260.00
		40,885.00	-	-	-	40,885.00	7,936.00	-	7,936.00	32,949.00	40,885.00
Grand Total		40,885.00	-	-	-	40,885.00	7,936.00	-	7,936.00	32,949.00	40,885.00



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS
SCHEDULE E
LIST OF VOLUNTARY CONTRIBUTIONS RECEIVED FOR F.Y. 2023-24

Sr. No	Name	Mode of Payment	Amount
1	Aban Tampal	Cash	1,000.00
2	Aban'S Public Charity Trust	Bank	10,000.00
3	Adi Mistry	Cash	7,000.00
4	Adil Doctor	Cash	500.00
5	Adil Malia	Bank	3,000.00
6	Aloo & Eduljee Dinshaw Trust	Bank	25,000.00
7	Aloo & Minocher Dinshaw Trust	Bank	15,000.00
8	Amy Bhada	Cash	1,000.00
9	Anahita Desai	Bank	124,000.00
10	Armati Adajania	Bank	37,000.00
11	Armin Bhathena	Bank	5,000.00
12	Armin Mistry	Cash	1,000.00
13	Armin Zaveri	Cash	1,000.00
14	Arzan Irani	Cash	1,500.00
15	Aspi Acharia	Cash	1,000.00
16	Bai Maneckbai P.B. Jeejeebhoy Deed Of Settlement Fund	Bank	500,000.00
17	Bapsy Carnac	Cash	1,200.00
18	Behli Naterwala	Bank	5,000.00
19	Behli Naterwala	Cash	10,000.00
20	Behnaz Bomi Patel	Bank	11,001.00
21	Behnaz Kolah	Cash	1,000.00
22	Behroze Patrawala	Cash	50,000.00
23	Benafsha Irani	Cash	700.00
24	Benaifer Zend	Cash	500.00
25	Beramji'S Institute Of Alternative Therapy	Bank	30,000.00
26	Binaifer Bandhniwala	Cash	2,200.00
27	Binaifer Ratnagar	Cash	14,914.00
28	Coomie A. Gazdar	Bank	30,000.00
29	Daisy Shroff	Cash	500.00
30	Dalnavaz R. Umrigar	Cash	500.00
31	Diana Irani	Cash	1,000.00
32	Dilshad Neville Kersh	Bank	1,200.00
33	Dilshad Vajifdar	Cash	1,000.00
34	Dinaz Bhada	Cash	2,500.00
35	Dinaz Mojia	Cash	10,000.00
36	Dolly Irani	Bank	5,500.00
37	Dr. Anahita Pandole	Bank	33,000.00
38	Dr. Nusly Pocha	Bank	5,000.00
39	Dr. Nusly Pocha	Cash	5,000.00
40	Farah Mistry	Cash	500.00
41	Fareedoon Bahemany	Cash	2,000.00
42	Farhad Mistry	Cash	500.00
43	Farida Dordy	Cash	2,200.00
44	Farida Mehta	Bank	25,000.00
45	Farida Umrigar	Bank	21,000.00
46	Farida Umrigar	Cash	1,000.00
47	Farizah Hiloo	Cash	1,000.00
48	Farokh Kharas	Bank	13,000.00
49	Farokh Mojia	Cash	2,200.00
50	Farokh Pandole	Bank	33,000.00
51	Farrokh Jijina	Bank	1,000,000.00
52	Farzana Bhaarrda	Cash	1,500.00
53	Farzeen Tarapore	Cash	1,000.00
54	Feridoon Choksey	Cash	2,000.00
55	Ferzin Jokhi Bhuri	Cash	600.00
56	Firoz Jokhi	Cash	1,000.00
57	Firoza Punthakey Mistree	Bank	60,000.00
58	Firoze Wadia	Cash	500.00



59	Firozi Italia	Cash	1,000.00
60	Freny Vajifdar	Cash	500.00
61	Hanoze Master	Cash	2,000.00
62	Havovi Karkaria	Cash	1,000.00
63	Havovi Sukhadwala	Bank	60,000.00
64	Homai Daruwalla	Bank	35,000.00
65	Homai Marfatia	Bank	10,000.00
66	Homai Marfatia	Cash	1,000.00
67	Honoze Nekoo	Bank	20,000.00
68	Hufrish Davar	Cash	600.00
69	Hutokshi Irani	Bank	100,000.00
70	Hutoshi Shiavax Kotwal	Bank	30,000.00
71	Hutoxi Sidhva	Cash	500.00
72	Jamshed Irani	Bank	100,000.00
73	Jamshed Kotwal	Cash	500.00
74	Jamshed Wadia	Bank	100,000.00
75	Jennifer Debara	Cash	2,000.00
76	Jimmy Anklesaria	Bank	25,000.00
77	Kainaaz Irani	Cash	1,000.00
78	Kaiwan Davar	Cash	500.00
79	Kamal Baria	Cash	2,250.00
80	Kamal Pandole	Bank	33,000.00
81	Karishma Kanga	Cash	500.00
82	Kate Daruwalla	Bank	8,000.00
83	Kate Daruwalla	Cash	3,100.00
84	Katie Masani	Bank	18,000.00
85	Katie Saxton	Bank	75,000.00
86	Katy Sukhadwala	Bank	160,000.00
87	Kersi Vajifdar	Cash	500.00
88	Ketayun Daruwalla	Bank	5,000.00
89	Kety Davierwala	Bank	5,000.00
90	Khorshed Ichhaporia	Bank	11,000.00
91	Khorshed Nekoo	Bank	20,000.00
92	Khurshid Bailiff	Cash	2,500.00
93	Khurshid Mistry	Cash	2,000.00
94	Khurshid R. Mistry	Cash	1,000.00
95	Khushnaz Jamshedji	Cash	1,000.00
96	Khushnum Mistry	Cash	1,000.00
97	Kyra Irani	Bank	25,000.00
98	Mahafrin Olpadwala	Cash	1,000.00
99	Mahafrin Umrigar	Cash	1,000.00
100	Maharukh Hozdar	Cash	2,200.00
101	Maharukh Mistry	Cash	2,000.00
102	Maharukh Pavri	Cash	2,750.00
103	Mahnaz Felfeli	Cash	1,000.00
104	Manek J Patalwala	Bank	5,000.00
105	Mani Bhatena	Bank	10,000.00
106	Mani Kotwal	Cash	2,000.00
107	Meher Panthaki	Bank	400,000.00
108	Monaz Randelia	Cash	500.00
109	Nargis Mistry	Cash	6,200.00
110	Natasha Mistry	Cash	1,000.00
111	Nazneen Anklesaria	Cash	500.00
112	Naznin Bhabha	Cash	500.00
113	Neha Felfeli	Cash	1,300.00
114	Nergish Challa	Cash	1,000.00
115	Neville Velati	Bank	10,001.00
116	Nilufer Dastur	Cash	1,000.00
117	Nilufer Pavri	Cash	3,100.00
118	Noshir Mistry	Cash	500.00



119	Noshirwan Mistry	Cash	500.00
120	Nowroze Vazifdar	Bank	20,000.00
121	Parin Dutiya	Cash	1,000.00
122	Parinaz Davar	Cash	1,000.00
123	Parindi Gal	Cash	1,000.00
124	Parizad Rupa	Cash	2,000.00
125	Pearl Peer	Cash	2,500.00
126	Piloo Engineer	Cash	15,000.00
127	Porouspa Sarkari	Cash	10,000.00
128	Prochi Mahodawalla	Cash	1,000.00
129	Roda Kotwal	Cash	1,000.00
130	Roshan Bharucha	Cash	2,000.00
131	Roshni Limboowalla	Cash	6,600.00
132	Ruby Daver	Cash	2,000.00
133	Rustom Banker	Bank	10,000.00
134	Rustom Irani	Cash	1,000.00
135	Rustom Mistry	Cash	2,000.00
136	Sam Billimoria	Bank	5,000.00
137	Sanaeya Mistry	Cash	1,000.00
138	Sanober Amroli	Cash	2,000.00
139	Sanober Italia	Bank	3,000.00
140	Sarvar Irani	Cash	2,000.00
141	Shahzad Pundole	Cash	2,000.00
142	Shahzad Variava	Cash	3,000.00
143	Sharookh Contractor	Cash	5,000.00
144	Sharukh Irani	Bank	250,000.00
145	Shavir Afshari	Cash	500.00
146	Shazad Hozdar	Cash	1,000.00
147	Shernavaz Patel	Cash	1,000.00
148	Shernaz Irani	Cash	1,000.00
149	Shernaz Tampal	Cash	1,500.00
150	Shiraz Bastani	Bank	21,000.00
151	Shirin & Jamshedji Allbless Trust	Bank	50,000.00
152	Shirley Patel	Cash	1,000.00
153	Tanaz Daver	Cash	2,200.00
154	Tandy'S Creamery	Cash	5,000.00
155	Tannaz Dastoor	Cash	1,000.00
156	Tannaz Zandbuff	Cash	1,500.00
157	Taruna Lalkaka	Cash	1,000.00
158	Thrity Daruwalla	Cash	2,000.00
159	Udwada Bakers	Cash	1,000.00
160	Union Press	Cash	1,000.00
161	Villoo Randelia	Cash	1,000.00
162	Yashna Dadachanji	Cash	4,300.00
163	Yasmin Davierwala	Bank	10,000.00
164	Yasmin Rana	Cash	1,000.00
165	Yezdi Patrawalla	Cash	100,000.00
166	Zarin Jesia	Bank	5,000.00
167	Zarin Poonawalla	Bank	10,000.00
168	Zarin Ravji	Cash	1,000.00
169	Zarine Doomasia	Cash	1,501.00
170	Zarine Master	Cash	2,200.00
171	Zarir Neville Mehta	Bank	34,500.00
172	Zeenia Dalal	Cash	1,000.00
173	Zeenobia Printer	Cash	2,000.00
174	Zenobia Batliwalla	Cash	1,000.00
175	Zenobia Bhathena	Cash	1,000.00
176	Zenobia Kapadia	Cash	1,000.00
177	Zenya Pavri	Cash	1,200.00
178	Zinobia Schroff	Cash	1,000.00
179	Zubin Bailiff	Cash	1,300.00
180	Zubin Rupa	Cash	3,000.00
GRAND TOTAL			4,066,017.00



WORLD ALLIANCE OF PARSİ IRANİ ZARTHOSHTIS

SCHEDULE - F

**Establishment Expenses formiing part of Income and
Expenditure Account For Year Ended 31st March, 2024**

Particulars	Amt (Rs.)
Accounting Charges	120,000.00
Advertisement Expenses	395,525.00
Bank Charges	1,054.74
Conveyence	5,038.00
Mutual Fund Charges	703.08
News Paper And Periodicals	2,170.00
Office Cleaning Charges	49,000.00
Office Expense	77,740.70
Office Rent	177,000.00
Postage & Courier Charges	8,215.00
Printing and Stationery	67,863.00
Professional Fees	137,400.00
Repairs and Maintainence	4,880.00
Salary	668,410.00
Staff Welfare	40,913.00
Telephone Expenses	15,195.00
Website Charges	4,844.00
	1,775,951.52



WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS

SCHEDULE - G

Notes Forming Parts Of The Accounts For The Year Ended 31st March, 2024

1) Significant accounting policies:

- a) The Trust generally follows the Cash System of Accounting based on the fundamental accounting assumptions viz, going concern, consistency etc.
- b) Financial statements are prepared on historical cost conventions without taking into consideration the impact of the changing value in the purchasing power of money.

2) Recognition of Income and Expenditure:

The basis of accounting followed by the Trust is Cash, wherein the revenue and related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred, except as described in note no.4 herein below.

3) INVESTMENTS:

Investments of the Trust were made in compliance with the provisions of section 11(5) of the Income Tax Act, 1961.

