

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB
SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.**

Registration No. : E - 6694 (THANE)

Name of the Public Trust : KSHAMATA

For the year ending 31ST MARCH, 2018

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules:	Yes
(b) Whether receipts and disbursements are properly shown in the accounts:	Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts:	Yes
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him:	Yes
(e) Whether a register of moveable and Immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the, defects and inaccuracies mentioned in the previous audit report have been duly complied with:	Yes
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him:	Yes
(g) Whether any property or funds of the Trust were applied for any purpose other than the object or purpose of the Trust:	No
(h) The amounts of outstanding for more than one year and the amounts written off, if any :	Nil
(I) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-	N/A
(j) Whether any money of the public trust has been invested contrary to the provisions of section 35 :	No
(k) Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor :	N/A
(L) All cases of irregular, illegal or improper expenditure, or failure of omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust:	N/A
(m) Whether the budget has been filed in the form provided by rule 16 A :	N/A
(n) Whether the maximum and minimum number of the trustees is maintained :	Yes
(o) Whether the meetings are held regularly as provided in such instrument.	Yes
(p) Whether the minute books of the proceedings of the meeting is maintained:	Yes
(q) whether any of the trustees has any interest in the investment of the trust.	No
(r) Whether any of the trustees is a debtor or creditor of the trust :	No
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	Yes
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	General Remarks

CONTD.....

GENERAL REMARKS

We have audited the attached Balance Sheet of Kshamata, Thane as at 31st March 2017 and also the Income & Expenditure Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the management of the Trust. 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 the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We hereby report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) The Balance Sheet and Income Expenditure Account are in agreement with the books of accounts.
- c) In our opinion proper books of accounts as required by the law has been maintained by the Institute so far as appears from our examination of the books of accounts.
- d) In our opinion and to the best of our information and according to the explanations given to us and as shown by the books of the Trust the said accounts read with the notes forming part of the accounts give a true and fair view:
 - i) in the case of the Balance Sheet of the state of affairs of the Trust as at 31" March 2017. and
 - ii) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

DATE: 10th October 2017

PLACE: THANE

FOR **PRIYANK S SHAH & ASSOCIATES**
Chartered Accountants
FRN: 141047W

PRIYANK SURESH SHAH	Digitally signed by PRIYANK SURESH SHAH Date: 2019.04.11 14:11:50 +05'30'
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CA Priyank Suresh Shah
Mem. No: 144089
(Proprietor)

SCHEDULE VIII
[Vide Rule 17(1)]

The Bombay Public Trusts Act, 1950.
Name of the Public Trust : KSHAMATA
Balance Sheet as at 31.03.2018

Registration No: E-6994 (THANE)

LIABILITIES & ADVANCES	AMOUNT	AMOUNT	PROPERTY AND ASSETS	AMOUNT	AMOUNT
Trust Funds or Corpus :-			Immovable Properties (At Cost):		
Balance as per last Balance Sheet	2,001		Investments (At Cost):		
Add : For life Membership	-	2,001	Furniture & Fixtures :		
Other Earmarked Funds :-			Balance as per last Balance Sheet		
(Created under the provision of the trust deed or scheme or out of the Income)			Additional during the year		
Depreciation Fund			Less : sales during the year		
Sinking Fund			Depreciation for the Year		
Reserve Fund			Balance as on 31.03.2017		
Endowment Fund:			Loan (Secured or Unsecured): Good/ Doubtful		
Unspent Grants	11,95,754		Loan Scholarships		
Less: Expenses Incurred in Current Year	(3,00,258)		Other Loans		
Less: Unspent Grants Credited to I & E	(8,95,496)		Advances & Deposits		
Loans (Secured or Unsecured) :-			Rent Deposits		79,000
From Trustees			Other Deposits		12,000
From Other			Loans & Advances		
Liabilities :-			To Trustee	-	
For Expenses			To Employees	-	
For Advances			To Contractors	-	
For Rent and Other Deposits			To Lawyers	-	
For Sundry Credit Balance			To Other	-	
Income and Expenditure Account :-			Income Outstanding :		
Bal. as per last Balance Sheet	13,19,843		Rent	-	
Less : Appropriation , if any	-		Interest	-	
Add : Surplus (As per I & E A/c)	8,24,011		Other Income	-	
Less : Deficit (As per I & E A/c)	-	21,43,854	Cash and Bank Balances :		
Total			a) Cash In Hand	2,47,640	
			b) In Saving Account with	-	
			HDFC Bank	6,98,978	
			Bank of Baroda	5,500	
			Bank of Baroda (FCRA)	11,02,736	
			c) with the trustee	-	
			d) with the Manager	-	20,54,855
			Income and Expenditure Account :-		
			Bal. as per last Balance Sheet	-	
			Less : Appropriation , if any	-	
			Add : Surplus	-	
			Less : Deficit (As per I & E A/c)	-	
Total		21,45,855	Total		21,45,855

As per our report for even date
FOR PRIYANK S SHAH & ASSOCIATES
Chartered Accountants
FRN: 141047W

CA Priyank Suresh Shah
Mem. No: 144089
Proprietor



Date : 10th October 2018
Place : Mumbai

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of Property and Assets of the Trust.

FOR KSHAMATA

TRUSTEE

Date : 10th October 2018
Place : Mumbai

TRUSTEE

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : KSHAMATA

Income & Expenditure Account for the year ended 31.03.2018

SCHEDULE - IX
[Vide Rule 17 (1)]

Registration No: E-6994 (THANE)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Expenditure in respect of properties :-			By Rent (Accrued) (realised)		
Rates, Taxes, Cesses			By Interest (Accrued) (realised)		
Repairs and maintenance			On Securities		
Salaries			On Loan		
Insurance			On Bank Account		77,566
Depreciation (by way of provn of adjustments)			By Dividend		-
Other Expenses			By Donations in cash or kind		40,96,570
To Establishment Expenses		1,12,569	By Unspent Grants		8,95,496
To Remuneration to Trustee		-	By Income from other sources :-		
To Remuneration		-	Contribution From Women		39,538
including his household expenditure, if any		-	Craft & Other Sales		1,62,790
To Legal Expenses		-	Other Income		975
To Audit Fees		-			
To Contribution and Fees		-			
To Amount written off :-					
(a) Bad Debts		-			
(b) Loan Scholarship		-			
(c) Irrecoverable Rents		-			
(d) Other Items		-			
To Miscellaneous Expenses		-			
To Depreciation		-			
To Amount transfer to Reserve or Specific Fund		-			
To Expenditure on object of the Trust :-					
a. Religious		-			
b. Educational		-			
c. Medical Relief		-			
d. Relief of poverty		-			
e. Other Charitable objects		-			
As per Schedule Attached	43,36,355	43,36,355			
To Surplus carried over to B/S.		8,24,011	By Deficit carried over to B/S		-
TOTAL		52,72,935	TOTAL		52,72,935

As per our report for even date

FOR PRIYANK S SHAH & ASSOCIATES

Chartered Accountants

FRN: 141047W

CA Priyank Suresh Shah

Mem. No: 144089

Proprietor

Date : 10th October 2018

Place : Mumbai



The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and of Property and Assets of the Trust.

FOR KSHAMATA

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TRUSTEE

Date : 10th October 2018

Place : Mumbai

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TRUSTEE

KSHAMATA

Regd. No: E-6994 (Thane)

Schedule of Establishment Expenses and Objects of the Trust annexed to and forming part of the Income & Expenditure as at 31st March 2018

Particulars	Amount (Rs.)	Amount (Rs.)
Establishment Expenses:		
Meeting Expenses		11,353.00
Wages for Beneficiaries		26,850.00
Telephone & Mobile Charges		4,310.00
Printing & Stationery Expenses		25,324.50
Staff Training		1,350.00
Bank Charges		395.35
Postage & Courier		1,980.00
Internet Charges		1,009.00
Medical Expenses for Staff		9,010.00
Office Maintenance		22,825.00
Web Desiging Expenses		7,500.00
Other Miscellaneous Expenses		662.00
TOTAL		112,568.85
Objects of The Trust:		
Expenditure on Relief / Rehabilitation of Destitute Women:		
Honorarium	1,721,531.00	
Crowd Funding Campaign	29,500.00	
Electricity	43,915.00	
Education Expenses	46,021.00	
Group Home Maintenance	8,155.00	
Group Home Rent	176,525.00	
Kasturba Home Expenses	2,740.00	
KTC Maintenance	61,680.00	
KTC Rent	247,569.00	
KTC Training Centre Expenses	129,500.00	
Ulhasnagar Minor Home Renovation	162,600.00	
Medical Expenses for Girls & Women	36,372.75	
Travelling Expenses	522,498.00	
Stipend Paid to Girls & Women	54,100.00	
Shelter Home Expenses	109,952.00	
Technical Training Expenses	144,531.00	3,497,189.75
Enterprise Training Expenses:		
Beauty Care Materials	9,487.00	
Catering Materials	10,014.00	
Craft Materials	108,190.00	127,691.00
Project Expenses:		
Antarang Expenses	120,312.00	
Care Giving Expenses	249,608.00	
Transport Charges	30,285.00	
Phone Charges Field	6,911.00	
YVO Project Expenses	247,246.00	
Travel Training Girls	57,112.00	711,474.00
TOTAL		4,336,354.75

FOR PRIYANK S SHAH & ASSOCIATES

Chartered Accountants

FRN: 141047W

CA Priyank Suresh Shah

Mem. No: 144089

Proprietor

Date : 10th October 2018

Place : Mumbai



FOR KSHAMATA

Munida S. S. S. S.

TRUSTEE

TRUSTEE

Date : 10th October 2018

Place : Mumbai

(H)

KSHAMATA
REGD. NO: E-6994 (THANE)

Notes forming part of the Accounts for the year ended 31st march 2018

SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING

The Trust maintains the accounts on cash basis i.e., revenue and the related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when obligation is incurred.

FOR KSHAMATA

(5) *M Almeida* *S. S. Das*

TRUSTEE

DATE: 10th October 2018

PLACE: Thane

Receipts and Payments

PARTICULARS	KSHAMATA 1-Apr-2017 to 31-Mar-2018	Kshamata FCR 1-Apr-2017 to 31-Mar-2018
Opening Balance	927012.29	1282235.09
Bank Accounts	883859.29	1252768.70
Cash-in-hand	43153.00	29466.39
Receipts:		
Current Assets	62822.00	
Deposits (Asset)	55500.00	
Loans & Advances (Asset)	7322.00	
Sales Accounts	149450.00	
Sales	149450.00	
Direct Incomes	1157403.97	2940165.92
Donation	1157403.97	2148642.11
Donation for Training Centre		791523.81
Direct Expenses	7975.00	
Group Home Rent	2975.00	
Travelling & Conveyance Exp.	5000.00	
Indirect Incomes	92183.00	39236.00
Bank Interest	6633.00	
Catering Sales	1600.00	
Contribution From Women	39538.00	
Craft Sale	11740.00	
Interest From Bank	31697.00	39236.00
Scrap Sale	975.00	
Indirect Expenses		762.00
Bank Charges		762.00
Nett Receipts	1469833.97	2980163.92
	2396846.26	4262399.01
Payments:		
Current Liabilities	23250.00	557223.00
Sundry Creditors	23250.00	557223.00
Current Assets	59700.00	6500.00
Loans & Advances (Asset)	59700.00	6500.00
Direct Incomes	1000.00	
Donation	1000.00	
Direct Expenses	1396886.00	2446679.75
Medical Expenses Women		12991.75
Stipend for Girls		17000.00
Training Expenses		7400.00
Crowdfunding Campaign	29500.00	
Education Expenses	24234.00	17912.00
Group Home Maintenance	1705.00	4950.00
Group Home Rent	66000.00	95500.00
Kasturba Home Expenses	2740.00	
KTC Maintenance	28780.00	32900.00
KTC Rent		247569.00
KTC Training Centre Expenses	1800.00	
Medical Expenses for Girls	23381.00	
Shelter Home Expenses	21490.00	4880.00



Staff Salary A/c	53440.00	1459540.00
Stipend for Women	37100.00	
Training Exp.	25131.00	
Training Fees	99000.00	13000.00
Travel for Collecting Donation	354.00	
Travelling & Conveyance Exp.	227132.00	283801.00
Ulhasnagar Minor Home Renovation	162600.00	
Enterprise	61592.00	66099.00
Project Expenses	500707.00	169422.00
SDC	30200.00	13715.00
Indirect Expenses	74587.00	38563.85
Internet Charges		1009.00
Medical Expenses Staff		9010.00
STAFF WELFARE		355.00
Bank Charges		1157.35
Meeting Expenses	6005.00	5348.00
Office Maintenance	20243.00	2582.00
Other Exps	307.00	
Postage & Courier Expenses	1460.00	520.00
Printing & Stationery Expenses	15967.00	9357.50
Staff Training	1350.00	
Telephone Exp.	1310.00	3000.00
Wages for Beneficiaries	20445.00	6225.00
Web Design Expenses	7500.00	
Nett Payments	1555423.00	3048966.60
Closing Balance	841423.26	1213432.41
Bank Accounts	704478.26	1102736.27
Cash-in-hand	136945.00	110696.14

