

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of **KSHAMATA , AABTK9370N** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of **my** knowledge and belief were necessary for the purposes of the audit. In **my** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **me** so far as appears from **my** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **me** , subject to the comments given below:

PLEASE REFER NOTES TO ACCOUNTS AND OTHER OBSERVATIONS AS PER AUDIT REPORT UNDER THE BOMBAY PUBLIC TRUST ACT ATTACHED TO ACCOUNTS

In **my** opinion and to the best of **my** information, and according to information given to **me** , 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 **trust** as at **31/03/2019** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **THANE**
Date **21/12/2019**

Name	PRIYANK SURESH SHAH
Membership Number	144089
FRN (Firm Registration Number)	0141047W
Address	OFFICE NO.27, SECOND FLOOR, 89 SHANTI SADAN BUILDING, MUMBADEVI ROAD, TAMBAKANTA, MUMBAI-400009 MAHARASHTRA

ANNEXURE
Statement of particulars
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	11500464
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 43048
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account	No

	referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **THANE**
Date **21/12/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

PRIYANK SURESH SHAH
144089
0141047W
OFFICE NO.27, SECOND FLO
OR, 89 SHANTI SADAN BUIL
DING, MUMBADEVI ROAD, T
AMBAKANTA, MUMBAI-4000
09 MAHARASHTRA

Form Filing Details	
Revision/Original	Revised
Reason 1	Revision of accounts of a company after its adoption in annual general meeting.



PRIYANK S SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

CA PRIYANK SURESH SHAH (ACA, M. COM)

89, Shanti Sadan Bldg, Off No.27,
2nd Floor, Mumbadevi Road,
Mumbai - 400 003
+91 9773 568 946 | 8655 030 411
ca.shahpriyank@gmail.com

**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, 2019

(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 2019 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.

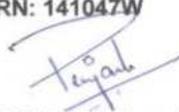
We hereby report that:

- 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 2019. and
- ii) In the case of the Income & Expenditure Account of the Deficit for the year ended on that date.

DATE: 10th June 2019

PLACE: THANE

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


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 31.03.2019

Registration No: E-6994 (THANI)

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		
Un Spent Grants	-		Loan Scholarships		
Add: Accumulated During Current Year	38,00,000	38,00,000	Other Loans		
Less: Unspent Grants Credited to I & E	-		Advances & Deposits		
Loans (Secured or Unsecured) :-			Rent Deposits		3,34,000
From Trustees	-		Other Deposits		-
From Other	-	-	Loans & Advances		
Liabilities :-			To Trustee	-	
For Expenses	12,160		To Employees	-	
For Advances	-		To Contractors	-	
For Rent and Other Deposits	-		To Lawyers	-	
For Sundry Credit Balance	-	12,160	To Other	-	
Income and Expenditure Account :-			Income Outstanding :		
Bal. as per last Balance Sheet	21,43,855		Rent	-	
Less : Appropriation , if any	43,048		Interest	-	
Add : Surplus (As per I & E A/c)	-		Other Income	-	
Less : Deficit (As per I & E A/c)	-	21,86,903	Cash and Bank Balances :		
Total			a) Cash In Hand	1,32,182	
			b) In Saving Account with	-	
			HDFC Bank	53,43,512	
			Bank of Baroda	5,500	
			Bank of Baroda (FCRA)	1,85,870	
			c) with the trustee	-	
			d) with the Manager	-	56,67,064
			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		60,01,064	Total		60,01,064

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 June 2019
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 June 2019
Place : Mumbai

TRUSTEE

SCHEDULE - IX
[Vide Rule 17 (1)]

The Bombay Public Trusts Act, 1950.
Name of the Public Trust : KSHAMATA

Registration No: E-6994 (THANI)

Income & Expenditure Account for the year ended 31.03.2019

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Expenditure in respect of properties :-			By Rent (Accured) (realised)		
Rates,Taxes,Cesses			By Interest (Accured) (realised)		
Repairs and maintenance			On Securities		
Salaries			On Loan		
Insurance			On Bank Account		67,672
Depreciation (by way of provn of adjustments)					
Other Expenses					
To Establishment Expenses		2,51,660	By Dividend		-
To Remuneration to Trustee		-	By Donations in cash or kind		1,12,42,230
To Remuneration including his household expenditure, if any		-			
To Legal Expenses		-	By Income from other sources :-		
To Audit Fees		-	Contribution From Women		-
To Contribution and Fees		-	Craft & Other Sales		2,33,610
To Amount written off :-			Other Income		-
(a) Bad Debts	-	-			
(b) Loan Scholarship	-	-			
('c) Irrecoverable Rents	-	-			
(d) Other Items	-	-			
To Miscelleneous 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	1,12,48,804	1,12,48,804			
To Surplus carried over to B/S.		43,048	By Deficit carried over to B/S		-
TOTAL		1,15,43,512	TOTAL		1,15,43,512

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 June 2019
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 June 2019
Place : Mumbai

[Signature]
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 2019

Particulars	Amount (Rs.)	Amount (Rs.)
Establishment Expenses:		
Meeting Expenses		280.00
Wages for Beneficiaries		1,13,438.00
Telephone & Mobile Charges		8,542.00
Printing & Stationery Expenses		67,726.00
Staff Training		7,086.00
Bank Charges		849.80
Postage & Courier		3,170.00
Office Maintenance		6,900.00
Rent to Beneficiaries		29,668.00
Registration Charges		2,000.00
Web Desiging Expenses		12,000.00
TOTAL		2,51,659.80
Objects of The Trust:		
Expenditure on Relief / Rehabilitation of Destitute Women:		
Honorarium	22,44,123.00	
Crowd Funding Campaign	88,500.00	
Electricity	65,063.00	
Education Expenses	5,11,200.00	
Group Home Maintenance	1,03,559.00	
Group Home Rent	6,01,478.00	
Fund Raising Expenses	12,000.00	
KTC Maintenance	81,812.00	
KTC Rent	5,59,518.00	
KTC Training Centre Expenses	2,58,963.00	
KTC Meeting Expenses	5,634.00	
Travelling Expenses	4,62,206.00	
Stipend Paid to Girls & Women	16,462.00	
Shelter Home Expenses	1,04,719.00	
Technical Training Expenses	1,39,399.00	52,54,636.00
Enterprise Training Expenses:		
Catering Materials	9,059.00	
Craft Materials	4,62,545.00	4,71,604.00
Project Expenses:		
Antarang Expenses	1,24,954.00	
Care Giving Expenses	5,42,110.14	
Transport Charges	55,899.00	
I Breast Project Expenses	3,34,750.00	
Samavesh Training Expenses	18,64,086.00	
Samavesh Travel Expenses	23,57,308.00	
Travel Training Girls	2,43,457.00	55,22,564.14
TOTAL		1,12,48,804.14

FOR PRIYANK S SHAH & ASSOCIATES

Chartered Accountants

FRN: 141047W

CA Priyank Suresh Shah

Mem. No: 144089

Proprietor

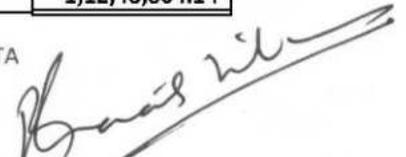
Date : 10th June 2019

Place : Mumbai

FOR KSHAMATA



TRUSTEE



TRUSTEE

Date : 10th June 2019

Place : Mumbai

KSHAMATA
REGD. NO: E-6994 (THANE)

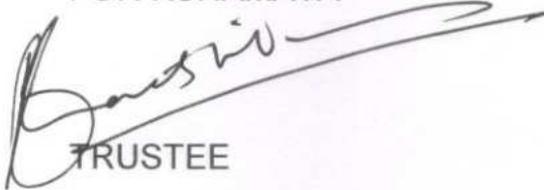
Notes forming part of the Accounts for the year ended 31st march 2019

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



TRUSTEE

DATE: 10th June 2019

PLACE: Thane

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE IX C

Statement of Income liable to contribution for the year ending 31st March, 2019

Name of the Public Trust : KSHAMATA

Regn. No: E-6994 (THANE)

	RS.
1) Income as shown in Income & Expenditure account (schedule IX)	1,15,43,512
2) Items not chargeable to contribution under section 58 and Rule 32	-
i) Donations received from other Public Trusts and Dharmadas.	-
ii) Grants received from Govt. and local Authorities.	-
iii) Interest on Sinking Fund & depreciation Fund.	-
iv) Amount spent for the purpose of secular education.	-
v) Amount spent for medical relief.	-
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) Deduction out of income from lands used for agricultural purpose.	-
a) Land revenue and Local Fund Cess	-
b) Rent payable to superior landlord	-
c) Cost of production, if lands are cultivated by trust.	-
ix) Deduction out of income from lands used for non-agricultural purpose.	-
a) Assessment, cesses and other Govt. or Municipal taxes.	-
b) Ground rent payable to the superior Landlord.	-
c) Insurance Premium	-
d) Repairs at 10% of gross rent of building	-
e) cost of collection at 4% of gross rent of buildings let out.	-
x) Cost of collection of income or receipts from the securities, stocks etc. at 1% of such income.	-
xi) Deduction on account of repairs in respect of buildings not rented and yielding no income, at 10% of the estimated gross annual rent.	-
Gross annual income chargeable to contribution	1,15,43,512

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.

Trust address :
16/204, GULMOHAR, VASANT VIHAR,
OFF POKHRAN ROAD NO. 2,
THANE (W) - 400 610



TRUSTEE



TRUSTEE

DATE: 10th June 2019
PLACE: Thane

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


CA Priyank Suresh Shah
Mem. No: 144089
Proprietor

DATE: 10th June 2019
PLACE: Thane