

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

Registration No.

Regn No: F-3397(Mumbai)
Association for the Welfare of
persons with a Mental Handicap in
Maharashtra
31st March, 2019

Name of the Public Trust
For the year ending

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules	Yes Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts	
(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 produce before him	Yes
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, & the defects & 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 object or purpose other than the object or purpose of the Trust	No No such cases
(h) The amounts of outstandings for more than one year & the amounts written off, if any	
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000	Yes
(j) Whether any money of the Public trust has been invested contrary to the provisions of sec. 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 ,	No
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof & 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 trustees or any other person while in the management of the trust	No such cases
(m) Whether the budget has been filed in the form provided by rule 16A	Yes
(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 if maintained	No
(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 trusts	
(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	---
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner .	Refer General remarks

FOR SACHIN PHADKE & ASSOCIATES
Chartered Accountants
FRN: 133898W



CA Sachin Phadke
Proprietor
M No. 117084

Dated at MUMBAI: 10-Aug-2019

General Remarks

- Rs 60 lacs taken in earlier years under CRVR (SVTC) for pune land as deposit, refunded back in the current year
- WIPRO's donation of Rs.17.49 lacs received in March 2019 shown as Advance Income under Current Liability as per Managing Committee resolution passed dated 20th March,2019

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX [GUIDE RULE 17(C)]
ASSOCIATION FOR THE WELFARE OF PERSONS WITH A MENTAL HANDICAP IN MAHARASHTRA
Income & Expenditure A/c for the year ended 31st March 2019

Regn No: F-3397(Mumbai)

<u>Expenditure</u>	<u>Amount (Rs)</u>		<u>Income</u>	<u>Amount (Rs)</u>	
	<u>2018-19</u>	<u>2017-18</u>		<u>2018-19</u>	<u>2017-18</u>
<u>TO ESTABLISHMENT EXPENSES</u>			<u>BY INTEREST</u>		
Audit Fees	17,700.00	17,700.00	Bank interest	108,428.00	245,356.00
Bank Charges	8,714.45	6,430.90	Interest on Investments	1,229,416.00	768,653.00
Conveyance	46,401.00	17,920.00	<u>BY DONATIONS</u>		
Depreciation	62,391.00	43,359.30	Donation	5,024,158.00	3,006,265.00
Electricity Expenses	11,003.00	2,920.00	Donation for Cooking Competition	32,000.00	25,000.00
Meeting Expenses	70,474.00	52,856.00	Donation for Cricket Competition	194,000.00	226,100.00
Clinic Expenses	13,962.00	17,148.00	Donation for Table Tennis Competition	327,000.00	286,000.00
Membership & Subscription	7,500.00	5,500.00	Foreign Donation	1,427,513.00	1,031,049.00
Miscellaneous Expenses	64,465.00	-	<u>BY INCOME FROM OTHER SOURCES</u>		
Website Expenses	-	9,784.00	RAC Membership Fee	15,000.00	15,000.00
Postage	1,755.00	1,862.00	Sales Proceeds	-	90.00
Printing & Stationery	69,815.00	34,624.00	Sports Membership Fees	15,000.00	28,000.00
Profession Tax of Employees	42,500.00	31,500.00	Toy Library	150.00	135.00
Office Expenses	3,819.00	-	Welfare Fund	23,700.00	17,800.00
Professional Charges	6,030.00	46,168.00	Annual Membership Fee	2,900.00	650.00
Repairs & Maintenance	49,996.00	160,811.95	Interest on Income Tax refund	-	2,712.00
Pune Land Exp	38,398.00	-	Misc Income	-	8,000.00
Workshop Expenses	25,170.00	42,590.00	Cooking Competition Fees	3,750.00	-
Legal Fees	83,581.00	184,450.00	<u>TO EXPENSES ON OBJECTS OF TRUST</u>		
Accounting Charges	48,000.00	48,000.00	Diwali Party Expenses	15,970.00	24,656.00
Staff Welfare Expenses	72,543.00	48,536.00	Hospitality	10,500.00	18,303.00
			-		
			24,656.00		
			18,303.00		
			7,857.00		
			836,781.00		
			61,854.00		
			2,559,235.00		
			460,000.00		
			26,655.00		
			402,912.00		
			1,000.00		
			283,529.00		
			-		
			50,199.00		
			30,490.00		
			14,850.00		
			-		
			6,606.00		
			42,000.00		
			-		
			61,722.85		
			-		
			5,660,810.00		
			-		
			8,403,015.00		
			-		
			8,403,015.00		

As per our report of even date
FOR SACHIN PHADKE & ASSOCIATES
Chartered Accountants
FRN: 133898W

FOR AWMH IN MAHARASHTRA


PRESIDENT


CA Sachin Phadke
Proprietor
M No. 117084



Place: Mumbai
Date: 10-Aug-2019

**THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE IX.
(VIDE RULE 32)**

Statement of income liable to contribution for the year ending **31ST MARCH 2019**

Name of the Public Trust :- **ASSOCIATION FOR THE WELFARE OF PERSONS WITH A MENTAL HANDICAP
IN MAHARASHTRA**

Registered Number :- **F-3397/MUMBAI**

PARTICULARS	RS. P.	RS. P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX) -		8,403,015
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.		
(i) Donations received from other Public Trust and Dharmadas		
(ii) Grants received from Government and Local authorities.		
(iii) Interest on sinking or Depreciation Fund		
(iv) Amount spent for the purpose of secular Education.		
(v) Amount Spent for the purpose of 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) Deductions 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 Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
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 building 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 percent of the estimated gross annual rent.		
Gross Annual Income chargeable to contribution Rs.		8,403,015

Certified that while claiming deduction 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:

1st Floor BMC School Khetwadi, 1st lane
Behind Alankar Cinema,
Mumbai - 400004

DATE : 10th August 2019

For SACHIN PHADKE & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN: 133898W

(SACHIN PHADKE)

M. NO. 117084

Cdr. Shrirang Bijur
TRUSTEES

