

M/s. Suresh K. Mehta & Co.  
Chartered Accountants



Head Office:- "Krishna-Vijay", 2163-B, Sadashiv Peth, Peshave Udyan Co-op. Hsg. Soc. Ltd., Near Neelayam Theatre, Pune:-411030. ☎ 020-24338895, 24336895 Cell +91 9623131895 . E-Mail:- skm.fca@gmail.com

**INDEPENDENT AUDITORS' REPORT**

**UDIN: -19-038078-AAAA-BP-7391**

To,

**THE MEMBERS,  
LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST,  
PUNE-411 018**

Dear Sirs,

**SUBJECT: -AUDIT OF YOUR TRUST FOR THE YEAR 2018-2019.**

001. We have examined the Balance Sheet of **LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST** as at 31<sup>st</sup> March, 2019, and also its Income and Expenditure account for the year ended on that date. Preparation of these financial statements is the responsibility of the management. Our responsibility is to express an opinion on these statements based on our audit.

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

Sponsorship expenses are taken as per information given by the management only.

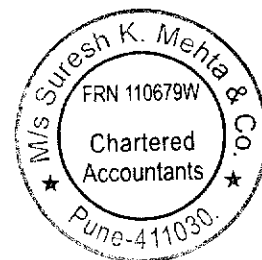
Subject to notes to accounts and our suggestions, we are to report as under:

01. We have obtained all the information and explanations, which were necessary for audit purpose;
02. In our opinion, proper books of account as required have been kept by the said Trust which gives all the information required by the Act and in the manner so required.
03. The said Balance Sheet & Income and Expenditure account are in agreement with the books of Account;
04. [a] The annexed to Balance Sheet gives a true and fair view of the financial position of the Trust as on 31st March, 2019, and [b] The annexed Income and Expenditure Account gives a true and fair view of the **Surplus** of the Trust for this year according to the best of our information and the explanations given to us and as shown by the books.

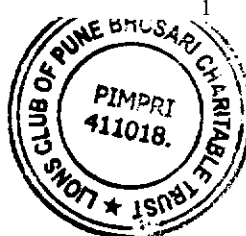
We place on record our whole-hearted, informal and sincere thanks to you for the excellent and whole-hearted co-operation given to us during the course of our association ship with this Trust as the Auditors thereof.

**For M/s. SURESH K. MEHTA & CO.,  
CHARTERED ACCOUNTANTS. FRN 110679-W**

*[Signature]*  
**CA PROF. MEHTA SURESH K.  
M.COM. F.C.A.,  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 30878, PUNE-411 030**



**DATED: -21<sup>st</sup> OCTOBER, 2019**



M/s. Suresh K. Mehta & Co.  
Chartered Accountants



Head Office:- "Krishna-Vijay", 2163-B, Sadashiv Peth, Peshave Udyan Co-op. Hsg. Soc. Ltd., Near Neelayam Theatre, Pune:-411030. ☎ 020-24338895, 24336895 Cell +91 9623131895 . E-Mail:- skm.fca@gmail.com

**LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST**  
**AUDIT FOR THE YEAR 2018-2019.**

**NOTES TO ACCOUNTS**

**[01] SIGNIFICANT ACCOUNTING POLICIES:-**

**METHOD OF ACCOUNTING:** - The trust follows the Mercantile System of Accounting and recognizes Income and Expenditure on Accrual basis. The accounts are prepared on historical cost basis. Trust is following consistency, accrual basis and going concern convention of accounting. The trust also follows the Accounting Standards as prescribed. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles. As informed by the management, there is no change in method of accounting employed as compared to method employed in immediately preceding previous year.

**CURRENT ASSETS:** - Current Assets have been valued at their realizable value or cost price whichever is lower.

**INCOME AND EXPENDITURE:** - Revenues / Incomes and costs / expenditure are generally accounted on accrual basis, as they are earned / incurred.

[02] The trust confirms that all the assets, liabilities, incomes and expenses for the current previous year have been recorded in the books.

[03] Sponsorship expenses represent expenses incurred by the trust through its well-wishers.

For M/s. SURESH K. MEHTA & CO.  
CHARTERED ACCOUNTANTS.

FRN - 110679 W

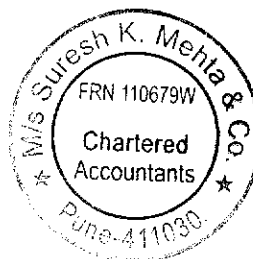
[CA PROF. SURESH K. MEHTA]

M. COM., F. C. A.

CHARTERED ACCOUNTANT

MEMBERSHIP NO. 30878.

PARTNER



PUNE - 411 030.

DATED: -21<sup>ST</sup> OCTOBER, 2019

The report is discussed with us.

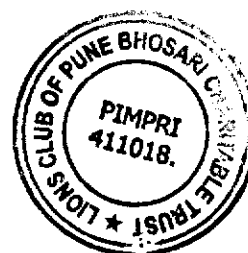
FOR LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST

[TRUSTEE]

[TRUSTEE]

[TRUSTEE]

PUNE - 411 030.



DATED: -21<sup>ST</sup> OCTOBER, 2019

M/s. Suresh K. Mehta & Co.  
Chartered Accountants



Head Office:- "Krishna-Vijay", 2163-B, Sadashiv Peth, Peshave Udyan Co-op. Hsg. Soc. Ltd., Near Neelayam Theatre, Pune:-411030. ☎ 020-24338895, 24336895 Cell +91 9623131895 . E-Mail:- skm.fca@gmail.com

**UDIN: -19-038078-AAAA-BQ-1355**

To,

THE MEMBERS,

LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST,  
PUNE-411 018

Dear Sirs,

**SUBJECT: -AUDIT OF YOUR TRUST FOR THE YEAR 2018-2019.**

**SUGGESITONS:** -As referred to by us in our report of even date, we are giving below the suggestions in relation to the working of the Trust as under: -

[01] All important documents in original should be kept in locker in the office of Trust / Bank locker under the control of designated office bearer.

[02] Financial powers of various office bearers with reference to capital and revenue expenditure need to be defined.

[03] **PROCEEDING BOOKS:** -Proceeding book should be preferably written manually and regularly and got duly signed. However, if the printed pages are pasted to the proceedings books, the same must be cross-sealed and cross-signed by the authorized persons as this is a permanent record. Proceedings should be self-explanatory, brief and up to the point only, including the names of dissenting members, if any. All events during the year need to be properly recorded in the minutes suitably indicating the names of proposer, seconding member etc. Copies of the notices of the meetings with acknowledgements thereof and attendance also should be updated.

[04] No vouchers should be accepted on papers marked like Quotation, Estimate, On approval etc. except on papers like Cash memo or tax invoice only.

[05] All the assets belonging to the Trust need to be got recorded in the Schedule A in the office of Assistant Charity Commissioner, Pune Region, Pune-411 001. This reporting also includes filing all the change reports with the said office.

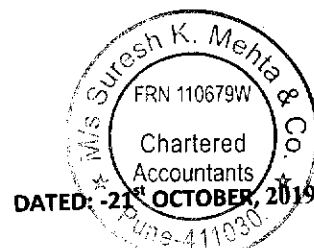
[06] Separate lists of vouchers with deficient / insufficient vouchers are prepared separately.

[07] All transactions related to trust need to be rotated through its' bank account only.

For M/s. SURESH K. MEHTA & CO.,  
CHARTERED ACCOUNTANTS. FRN 110679-W

*[Signature]*  
CA PROF. MEHTA SURESH K.  
M.COM. F.C.A.,

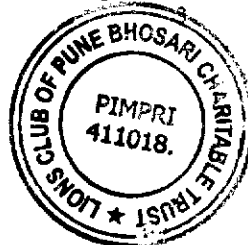
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 30878, PUNE-411 030



ABOVE SUGGESTIONS ARE NOTED. FOR LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST

*[Signature]*  
[TRUSTEE] [TRUSTEE]

*[Signature]*  
[TRUSTEE] PUNE - 411 030 DATED: -21<sup>ST</sup> OCTOBER, 2019



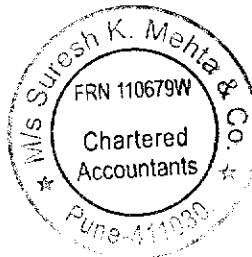
**REPORT OF AN AUDITORS RELATING TO ACCOUNT AUDITED**  
**UNDER SUB-SECTION 33 & 34 AND RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950.**  
**NAME OF THE PUBLIC TRUST: - LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST**  
**ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018**  
**REGISTRATION NO.: -E 7789 / PUNE OF 14TH MARCH, 2017.**  
**AUDIT REPORT FOR THE YEAR ENDED ON 31ST MARCH, 2019**

PAN: -AAB TL 6185 A

(a) Whether accounts are maintained regularly and in accordance with provision of the Act and the rules;	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts	YES
(c) Whether receipts the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts;	YES
(d) Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of movable and immovable properties is properly maintained therein and communicated from time to time to the regional office and the defects and inaccuracies maintained in the previous audit report have been duly complied with;	NOT APPLICABLE
(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 objects 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/-	NOT APPLICABLE
(j) Whether any money of the public trust has been invested contrary to the provision of Section 35;	NO
(k) Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	NIL
(l) All cases of irregular, illegal, improper expenditure or failure or commission to recover monies /other property belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure failure commission or waste was caused in consequence of breach or trust or misapplication part of the trustees or any person of any other misconduct on the while in the management of the trust	NOT APPLICABLE
(m) Whether the budget has been field in the form provided by rule 16 A	NO
(n) Whether the maximum and minimum of the trustee is maintained	YES
(o) Whether the meeting are held regularly as provided in such instrument	YES,AS PER INFORMATION GIVEN
(p) Whether the minutes book or the proceeding of the meeting is maintained	YES,AS PER INFORMATION GIVEN
(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 any 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	NOT APPLICABLE
(t) Any special matter which the auditor may think fit for or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	NOT APPLICABLE

FOR M/S. SURESH K. MEHTA & CO.,  
 CHARTERED ACCOUNTANTS, FRN 110 697 W

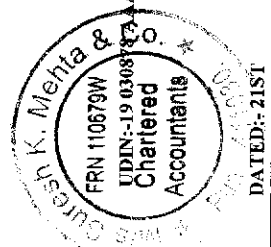
*Suresh K. Mehta*  
 CA. PROF. MEHTA SURESH K.  
 M. COM. F. C. A.,  
 CHARTERED ACCOUNTANT, PARTNER  
 MEMBERSHIP NO. 030878  
 PUNE-411 030  
 DATED:- 21ST OCTOBER, 2019



UDIN: - 19 030878 AAAA BP 7391

[PAGE NO. 01]

THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950. SCHEDULE VIII [SEE RULE 17 (1)]. NAME OF THE PUBLIC TRUST:- LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018 REGISTRATION NO.:- E 7789 / PUNE OF 14TH MARCH, 2017. PAN:- AAB TL 6185 A		THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950. SCHEDULE VIII [SEE RULE 17 (1)]. NAME OF THE PUBLIC TRUST:- LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018 REGISTRATION NO.:- E 7789 / PUNE OF 14TH MARCH, 2017. PAN:- AAB TL 6185 A	
BALANCE SHEET AS AT 31ST MARCH, 2019 FUNDS AND LIABILITIES		BALANCE SHEET AS AT 31ST MARCH, 2019 PROPERTY AND ASSETS:-	
TRUST FUND OR CORPUS:- BALANCE AS PER LAST BALANCE SHEET:- ADJUSTMENTS DURING THE YEAR:- ADD:- GIVE DETAILS LESS:- GIVE DETAILS <b>OTHER EARMARKED FUNDS:-</b> [CREATED UNDER PROVISIONS OF TRUST DEED OR SCHEME OR OUT OF THE INCOME] DEPRECIATION FUND SINKING FUND RESERVE FUND BUILDING FUND <b>LOANS- SECURED OR UNSECURED:-</b> FROM TRUSTEES <b>LIABILITIES:-</b> EXPENSES:- PROFESSIONAL FEES CHARITY COMM. CONTRIBUTION DUE PROVISIONS ADVANCES DEPOSITS SUNDRY CREDIT BALANCES <b>INCOME AND EXPENDITURE ACCOUNT:-</b> BALANCE AS PER LAST BALANCE SHEET:- LESS APPROPRIATIONS, IF ANY. ADD SURPLUS / LESS DEFICIT AS PER CURRENT INCOME & EXPENDITURE ACCOUNT:-	0.00	IMMOVEABLE PROPERTIES:-GYM BUILDING SUITABLY CLASSIFIED, GIVING MODE OF VALUATION ADJUSTMENTS DURING THE YEAR:- ADD:- GIVE DETAILS / PURCHASES LESS:- GIVE DETAILS[ SALE, DEPRECIATION <b>INVESTMENTS:- FIXED DEPOSITS</b> NOTE:- MARKET VALUE OF THESE INVESTMENTS-RS.	0.00
	0.00	FURNITURE AND FIXTURES:-AS PER SCH NO.2 BALANCE AS PER LAST BALANCE SHEET:- ADDITIONS DURING THE YEAR:- SALES DURING THE YEAR DEPRECIATION DURING THE YEAR	0.00
	0.00	<b>MACHINERY:-AS PER SCH NO.2</b> BALANCE AS PER LAST BALANCE SHEET:- ADDITIONS DURING THE YEAR:- SALES DURING THE YEAR DEPRECIATION DURING THE YEAR COMPUTER AT WDV DEAD STOCK AT WDV	0.00
	47200.00	<b>LOANS- SECURED OR UNSECURED:-</b> ADVANCES:- OTHER INCOME OUTSTANDING:-	0.00
	73601.40	<b>CASH AND BANK BALANCES:-</b> [A] CASH AT BANK [B] CASH IN HAND <b>BRANCH AND DIVISIONS</b> <b>INCOME AND EXPENDITURE ACCOUNT:-</b> BALANCE AS PER LAST BALANCE SHEET:- ADD CURRENT SURPLUS / LESS DEFICIT.	120801.40
	40873.40		0.00
	32728.00		0.00
			120801.40
			120801.40
			120801.40
<b>TOTAL</b> SUBJECT TO OUR REPORT OF EVEN DATE ANNEXED SEPERATELY CHARTERED ACCOUNTANTS, FRN 110 697 W CHARTERED ACCOUNTANTS MEMBERSHIP NO.-030878 CA. PROF. MEHTA SURESH K. M. COM. F. C. A., CHARTERED ACCOUNTANT, PARTNER MEMBERSHIP NO. 030878 PUNE-411 030		<b>TOTAL</b> INCOME OUTSTANDING IF ACCOUNTS ARE KEPT ON CASH BASIS :- RENT OTHER THE ABOVE BALANCE SHEET TO THE BEST OF OUR BELIEF CORRESPONDS TO THE TRUE STATE OF THE TRUST. OF THE FUNDS & LIABILITIES AND OF THE PROPERTY & ASSETS FOR LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST TRUSTEE TRUSTEE	



FRN 110679W  
 UDIN:-19 030878 AA BP 7391  
 Chartered Accountants  
 CA. PROF. MEHTA SURESH K.  
 M. COM. F. C. A.,  
 CHARTERED ACCOUNTANT, PARTNER  
 MEMBERSHIP NO. 030878  
 PUNE-411 030





NAME OF THE PUBLIC TRUST: - LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST

ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018

REGISTRATION NO.: -E 7789 / PUNE OF 14TH MARCH, 2017.

ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018

PAN: -AAB TL 6185 A

**SCHEDULE NO.1**

**EXPENSES ON THE OBJECT OF THE TRUST**

PARTICULARS	AMOUNT-RS
a) RELIGIOUS	0.00
b) EDUCATIONAL-	30000.00
c) MEDICAL RELIEF-	596000.00
d) RELIEF OF POVERTY	0.00
e) ENVIORNMENT	0.00
f) OTHER CHARITABLE OBJECTS	0.00
	626000.00

**FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST**

PRESIDENT

DATED:- 21ST OCTOBER, 2019

[PAGE NO. 07]

**ACCOUNTING POLICY: -**

**STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2018-19**

1. **ACCOUNTING CONCEPTS:** - The trust follows the Mercantile System of Accounting and generally recognizes Income and Expenditure on Accrual basis. The accounts are prepared on historical cost basis, and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2. Fixed Assets have been valued at Cost less Depreciation provided under the Written Down Method at the rates as prescribed under the Income Tax Act, 1961.

3. Current Assets have been valued at their realisable value or cost price whichever is lower.

4. **INCOME AND EXPENDITURE A/C:** - Revenues / Incomes and costs / expenditure are generally accounted on accrual basis, as they are earned / incurred barring few exceptions.

**NOTES TO ACCOUNTS: -**

[1] These statements exclude the financial sttements of accounts of Parth Gym- a branch of the trust.

[2] Outstanding interest on fixed deposits with Rupee Co-op. Bank Ltd. is not considered.

[3] List of missing vouchers is enclosed separately.

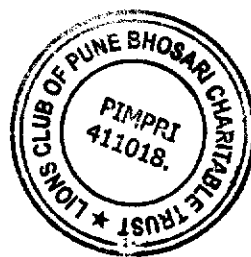
FOR M/S. SURESH K. MEHTA & CO.,

CHARTERED ACCOUNTANTS, FRN 110 697 W

CA. PROF. MEHTA SURESH K.  
M. COM. F. C. A.,  
CHARTERED ACCOUNTANT, PARTNER  
MEMBERSHIP NO. 030878

PUNE-411 030

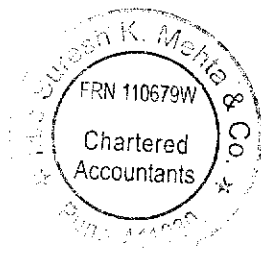
DATED:- 21ST OCTOBER, 2019



FOR LIONS CLUB OF POONA  
BHOSARI CHARITABLE TRUST

For 2nd TRUSTEE TRUSTEE TRUSTEE

[PAGE NO. 05]





**SCHEDULE IX - D****[SEE RULE 19 (2A)]****TO BE SUBMITTED BY THE AUDITOR ALONG WITH THE AUDIT REPORT  
UNDER MAHARASHTRA PUBLIC TRUSTS ACT, 1950.****PARTICULARS****NAME OF THE TRUST****REGISTRATION NO. WITH DATE OF REGISTRATION UNDER SECTION  
12AA OF INCOME TAX ACT 1961****ACKNOWLEDGEMENT NO. WITH DATE OF FILING OF THE RETURN OF  
INCOME FOR EARLIER THREE YEARS :-****FINANCIAL YEAR 2016-2017****FINANCIAL YEAR 2017-2018****FINANCIAL YEAR 2018-2019****PERMANENT ACCOUNT NUMBERS OF ALL THE TRUSTEES: -PAN's of all Trustees****NAME OF THE TRUSTEE**

01. SHRI SINHA ASIT SATGURU
02. SHRI JOSHI BALKRISHNA LAXMAN
03. SHRI KULKARNI DILIP PRABHAKAR
04. SHRI KULKARNI UDAY RAMCHANDRA
05. SHRI ZOPE ANIL PRALHAD
06. SOU. SANGALE SHAILAJA ARVIND
07. SHIR DESAI VINOD DATTATRAYA

**FOR M/S. SURESH K. MEHTA & CO.,****CHARTERED ACCOUNTANTS, FRN 110 697 W****CA. PROF. MEHTA SURESH K.  
CHARTERED ACCOUNTANT, PARTNER  
MEMBERSHIP NO. 030878  
PUNE-411 030****DATED:- 21ST OCTOBER, 2019****UDIN: 19-030878-AAAA-BQ-1355****PAN: -AABTL6185A****REMARKS****LIONS CLUB OF POONA  
BHOSARI CHARITABLE****Order No:****ITBA / EXM / S / 12 AA / 2018-  
2019 / 10144 10444 (1) OF  
19.12.2018****ACKNOWLEDGEMENT NO.****DATE****NOT APPLICABLE****N/A****116205580150818****15.08.2018****211055200221019****22.10.2019****HIS PERMANENT ACCOUNT NUMBER****ACN PS 7070 F****AAT PJ 9878 J****ABJ PK 2956 R****ABJ PK 9479 R****AAA PZ 8251 E****AAU PS 1155 N****ADF PD 5290 F****FOR LIONS CLUB OF POONA  
BHOSARI CHARITABLE  
TRUST****TRUSTEE****TRUSTEE****TRUSTEE****[PG NO. 06]**