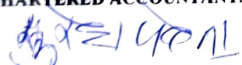


REPORT OF AN AUDITORS RELATING TO ACCOUNT AUDITED UNDER SUB-SECTION 33 & 34 AND RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950. NAME OF THE PUBLIC TRUST: - LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST ADDRESS:- A 12 H BLOCK, MIDC PIMPARI, PUNE-411018 REGISTRATION NO.: -E 7789 / PUNE OF 14TH MARCH, 2017. AUDIT REPORT FOR THE YEAR ENDED ON 31ST MARCH, 2020		PAN: -AAB TL 6185 A UNJN: - 20030878AAAAAM3005
<p>(a) Whether accounts are maintained regularly and in accordance with provision of the Act and the rules;</p> <p>(b) Whether receipts and disbursements are properly and correctly shown in the accounts</p> <p>(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;</p> <p>(d) Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;</p> <p>(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;</p> <p>(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;</p> <p>(g) Whether any property or funds of the Trust were applied for any object or purpose other than objects or purpose of the Trust;</p> <p>(h) The amounts of outstanding for more than one year and the amounts written off if any</p> <p>(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-</p> <p>(j) Whether any money of the public trust has been invested contrary to the provision of Section 35;</p> <p>(k) Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors</p> <p>(l) All cases or 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</p> <p>(m) Whether the budget has been field in the form provided by rule 16 A</p> <p>(n) Whether the maximum and minimum of the trustee is maintained</p> <p>(o) Whether the meeting are held regularly as provided in such instrument</p> <p>(p) Whether the minutes book or the proceeding of the meeting is maintained</p> <p>(q) Whether any of the trustees has any interest in the investment of the trust</p> <p>(r) Whether any of the trustees is a debtor or creditor of the trust</p> <p>(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</p> <p>(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.</p>	<p>YES</p> <p>YES</p> <p>YES</p> <p>YES</p> <p>NOT APPLICABLE</p> <p>YES</p> <p>NO</p> <p>NIL</p> <p>NOT APPLICABLE</p> <p>NO</p> <p>NIL</p> <p>NOT APPLICABLE</p> <p>YES</p> <p>YES</p> <p>YES, AS PER INFORMATION GIVEN .</p> <p>YES, AS PER INFORMATION GIVEN .</p> <p>NO.</p> <p>NO.</p> <p>NOT APPLICABLE</p> <p>NOT APPLICABLE</p>	
<p>FOR M/S. SURESH K. MEHTA & CO., CHARTERED ACCOUNTANTS, FRN 110 697 W</p> <p></p> <p>CA. PROF. MEHTA SURESH K. M. COM. F. C. A., CHARTERED ACCOUNTANT, PARTNER MEMBERSHIP NO. 030878 PUNE-411 030 DATED:- 07th November, 2020</p>	<p>[PAGE NO. 01]</p>	



THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950.

PAN: -AAB TL 6185 A

SCHEDULE IX C (Vide Rule - 32)

UNIN: -

20030878AAAAAM3005

STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDING 31ST MARCH, 2020

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

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

I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT [SCHEDULE IX]		463395.00
II) ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32:-		
1. Donations received from other Public Trusts and Dharmadas	0.00	OURS IS PURELY MEDICAL AND AN EDUCATIONAL INSTITUTION. HENCE THIS PROVISION IS NOT APPLICABLE TO US
2. Grants received from Government and local authorities	0.00	
3. Interest on Sinking or Depreciation Fund	0.00	
4. Amount spent for the purpose of secular education	109652.00	
5. Amount spent for the purpose of medical relief	265000.00	
6. Amount spent for the purpose of veterinary treatment of animals	0.00	
7. Expenditure incurred from donations for distress caused by scarcity, drought, flood, fire or other natural calamity.	0.00	
8. Deductions out of income from lands used for agricultural purposes	0.00	
a) Land Revenue and Local Fund Cess	0.00	
b) Rent payable to superior landlord	0.00	
c) Cost of production, if lands are cultivated by trust	0.00	
9. Deductions out of income from land used for non-agricultural purposes	0.00	
a) Assessment, Cesses and other Government or Municipal taxed	0.00	
b) Ground rent payable to the superior landlord	0.00	
c) Insurance premium	0.00	
d) Repairs at 10per cent of gross rent of building	0.00	
e) Cost of collection at 4 per cent of gross rent of buildings let out	0.00	
10. Cost of collection of income or receipts from securities, stock, etc. at 1 per cent of such income	0.00	
11. Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10 per cent of the estimated gross annual rent	0.00	
TOTAL EXPENSES ON THE OBJECTS		374652.00
Gross Annual income chargeable to contribution		NIL

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

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

[Signature]

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

PUNE-411 030

DATED:- 07th November, 2020

FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST


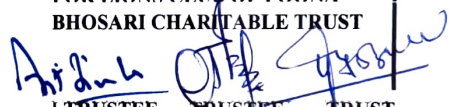
[Signature]
[TRUSTEE]

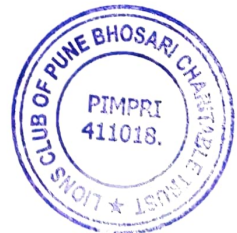
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[TRUSTEE]

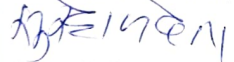


[Signature]
[TRUSTEE]

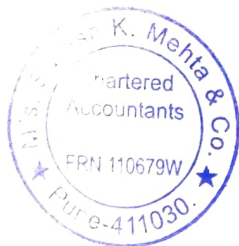
[PAGE NO. 04]



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 SCHEDULE NO.1		PAN: -AAB TL 6185 A UNIN: - 20030878AAAAAM3005
EXPENSES ON THE OBJECT OF THE TRUST FOR THE YEAR ENDED O N31ST MARCH, 2020.		
PARTICULARS		AMOUNT-RS
a) RELIGIOUS		0.00
b) EDUCATIONAL-		109652.00
c) MEDICAL RELIEF-		265000.00
d) RELIEF OF POVERTY		0.00
e) ENVIORNMENT		0.00
f) OTHER CHARITABLE OBJECTS - charity show		35000.00
		409652.00
FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST PRESIDENT DATED:- 07th November, 2020		
		[PAGE NO. 07]
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:- 07th November, 2020		
		FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST  [TRUSTEE TRUSTEE TRUST
		[PAGE NO. 05]



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	
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1.4.2018 TO 31.3.2019		UNIN: -	
		20030878AAAAAM3005	
RECEIPTS	AMOUNT -RS	PAYMENTS	AMOUNT -RS
Opening Balance - BANK ACCOUNT Dena Bank - SB Account No.063710033486	1,20,801.40	Direct Expenses	
Direct Incomes		Expenditure on the objects	4,09,652.00
DONATION RECEIVED	4,61,230.00	Outstandign Expenses	20,900.00
INTEREST ON SB	2,165.00	BANK CHARGES	11.80
		Closing Balance - BANK ACCOUNT Dena Bank -SB Account No.063710033486	1,53,632.60
Total	5,84,196.40	Total	5,84,196.40
			0.00
FOR M/S. SURESH K. MEHTA & CO., CHARTERED ACCOUNTANTS, FRN 110 697 W		FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST	
 CA. PROF. MEHTA SURESH K. CHARTERED ACCOUNTANT, PARTNER MEMBERSHIP NO. 030878 PUNE-411 030		  [TRUSTEE TRUSTEE TRUSTEE] [DATED:- 07th November, 2020]	
		[PAGE NO. 07]	




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.

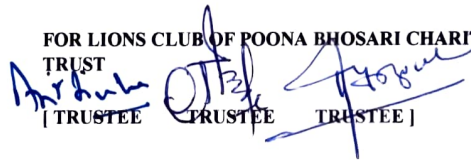
STATEMENT OF TOTAL INCOME

PAN: -AAB TL 6185 A
UNIN: -
20030878AAAAAM3005

PARTICULARS		AMOUNT (RS.)	AMOUNT (RS.)
[A] INTEREST			2165.00
ON SAVINGS ACCOUNT		2165.00	
ON FIXED DEPOSITS		0.00	
[B] OTHER INCOME			461230.00
[C] INCOME AND EXPENDITURE ACCOUNT - CREDIT SIDE TOTAL			463395.00
[D] EXPENDITURE ON THE OBJECTS OF THE TRUST			
PARTICULARS			
[01] MINIMUM 15% OF INCOME - AS PERMISSIBLE ACCUMULAITON		69509.00	
[02] EXPENDITURE ON THE OBJECTS OF THE TRUST	429663.80		
LESS DEPRECIARION NOT CLAIMED	0.00		
NET APPLICATION - REVENUE NATURE	429663.80		
NET APPLICATION - CAPITAL NATURE	0	429663.80	
[03] TOTAL APPLICATIONS [1] + [2] TO BE RESTRICTED TO TOTAL INCOME			499172.80
[04] EXCESS APPLICATION TO BE CARRIED FORWARD TO NEXT FINANCIAL YEAR		35777.80	
[05] EXCESS APPLICATION TO BE CARRIED FORWARD TO NEXT FINANCIAL YEAR		35780.00	
[E] TOTAL INCOME NOT BEING NEGATIVE			0.00
[F] TAX PAYABLE			0.00

UDIN-FORM 10B- 19-038078-AAAA-BR-7451

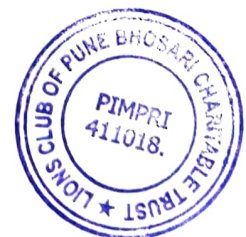
FOR M/S. SURESH K. MEHTA & CO.,
CHARTERED ACCOUNTANTS, FRN 110 697 W


FOR LIONS CLUB OF POONA BHOSARI CHARITABLE TRUST

 [TRUSTEE PRUSTEE TRUSTEE]

CA. PROF. MEHTA SURESH K.
 CHARTERED ACCOUNTANT, PARTNER
 MEMBERSHIP NO. 030878

PUNE-411 030
DATED:- 07th November, 2020

[PAGE NO. 08]



UDIN: -20030878AAAAA ... ???

INDEPENDENT AUDITORS' REPORT

To,
The Members,

LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST

Pune-411 018

[1] We have examined the annexed Balance Sheet of **LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST** as on 31st March, 2020, and also its Income and Expenditure account for the year ended on that date.

[2] MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements in accordance with the provisions contained in The Maharashtra Trusts Act, 1950, and The Income-Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

[3] AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under The Maharashtra Trusts Act, 1950. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Bank's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit includes assessing the accounting principles used and also evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

[04] OPINION: -

In our opinion, [a] proper books of account as required have been kept by the said Trust which give all the information as required and in the manner so required;

[b] The above referred Balance Sheet gives a true and fair view of the financial position of the said Trust as on 31st March, 2020, and;

[c] The annexed Income & Expenditure Account give a true and fair view of the **SURPLUS** of the said trust for the year according to the best of our information and the explanations given to us and as shown by the books.

[05] REPORT: -

Subject to our suggestions and notes to accounts annexed to this report, we report that

[A] In cases where external documents were not available, we have relied on the representations made by the trustees.

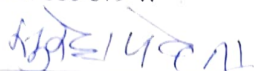


M/s. Suresh K. Mehta & Co.
Chartered Accountants.

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:-sujit.sm@gmail.com

[B] We have obtained all the information and explanations, which were necessary for audit purposes and
[C] The said Balance Sheet and Income & Expenditure Account are in agreement with the books of Account;

For M/s. SURESH K. MEHTA & CO.
CHARTERED ACCOUNTANTS.
FRN 110 679 W



[CA. PROF. SURESH K. MEHTA]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878.
PARTNER

PUNE - 411 030

DATED: -07TH November, 2020

EMAIL: -skm.fca@gmail.com

We have read the above report.

For LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST



TRUSTEE TRUSTEE TRUSTEE

PUNE - 411 030

DATED: -07TH November, 2020



LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST
NOTES TO ACCOUNTS FOR THE YEAR 2019-2020

[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. Trust also follows the Accounting Standards prescribed by The Income-Tax Act 1961. 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, if any, 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] Income and Expenditure Account—Rs. 1,07,332.60: -The surplus of Rs. 33,731.20 for the year is credited to the opening balance of Rs. 73,601.40 taking Closing balance to Rs. 1,07,332.60.

[03] Other liabilities-Rs. 46,300.00: -This includes the amounts of Professional Fees of payable for the year 2019-2020 for auditing, certification and preparation and / or uploading of income tax returns, reports, budgets etc. on the government sites and some balance also for earlier year.

[04] Donations received: -During the year, trust has raised the fund and donations of Rs. 4,61,230.00 and spent Rs. 4,09,652.00 on the objects of trust.

[05] Approval under Section 80G: - Trust has obtained approval under Section 80G from The Commissioner of Income-Tax-Exemption, Pune-411 037.

[06] Legal compliances: -In spite of full absence of independent infrastructural facilities of the trust of its own, trustees are making efforts to comply with the provisions of the laws as are applicable to the trust to the maximum possible extent. During the year under report, the trust has timely submitted following documents: -

[A] Joint Charity Commissioner, Pune-411 001: - [a] filed the Budget for the year 2020-2021 and (uploaded) [b] the audit report for the year 2018-2019, [c] donation certificate and [d] acknowledgement of [b] and [c] above.

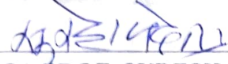
[B] Central Processing Centre, Bengaluru: - [a] uploaded Return of income for the year 2018-2019 duly validated.



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
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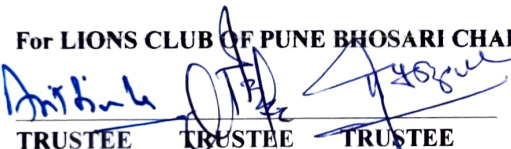
**For M/s. SURESH K. MEHTA & CO.
CHARTERED ACCOUNTANTS.
FRN 110 679 W**


[CA PROF. SURESH K. MEHTA]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878.
PARTNER

PUNE - 411 030

DATED: -07TH November, 2020

For LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST


TRUSTEE TRUSTEE TRUSTEE

PUNE - 411 030

DATED: -07TH November, 2020



UDIN: -19-038078-AAAA ???

To,

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

Dear Sirs,

SUBJECT: -AUDIT OF YOUR TRUST FOR THE YEAR 2019-2020.

SUGGGESITONS: -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. All vouchers should be in the name of the trust, signed by both-receiver and giver- under the revenue stamp, if required, supported by the cash memo / tax invoice and followed by a short narration thereon and thereof in the software. No papers like 'estimate / quotation / on approval memo' etc. should be accepted as the voucher, cash memo or the tax invoice. Many payments are also made on internal vouchers only and in cash. There are many such deficient vouchers. We have relied on the authentications made by the management in such cases. Stock book of receipts books should be maintained.

[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] Latest Schedule A from beginning of Charity Commissioner be obtained from the office of Charity Commissioner be obtained and kept on record.

[07] Income-tax may be deducted at source as and when applicable.



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:-sujit.sm@gmail.com

[08] Receipts should be issued to all the donors making donations.

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

FRN 110 679 W


[CA PROF. SURESH K. MEHTA]

M. COM., F. C. A.,

CHARTERED ACCOUNTANT

MEMBERSHIP NO. 30878

PARTNER

PUNE - 411 030

DATED: -07TH November, 2020

We have noted the above suggestions.

For LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST



TRUSTEE TRUSTEE TRUSTEE

PUNE - 411 030

DATED: -07TH November, 2020



UDIN: -20030878AAAA ?????

CERTIFICATE

This is to certify that: -

{01} **LIONS CLUB OF PUNE BHOSARI CHARITABLE TRUST**, Pune-411 018, is a trust registered under The Maharashtra Public Trusts Act, 1950, bearing **REGISTRATION NO.: -E 7789 / PUNE OF 14TH MARCH, 2017,**

{02} During the year ended on 31st March, 2020, this trust has received donation of Rs. 4,61,230.00 from public and government or any semi –government organization AND

{03} The corpus fund / Life membership fees received for the said year is Rs. Nil

This certificate is issued at the instance of the afore-said party for producing the same before the office Assistant Charity Commissioner, Pune Region, Pune-411 001.

**FOR M/S. SURESH K. MEHTA AND COMPANY,
CHARTERED ACCOUNTANTS,
FRN 110 679 W,**



**CA PROF. MEHTA SURESH K.,
M. COM. F. C. A.,
CHARTERED ACCOUNTANT,
MEMBERSHIP NO. 030 878
PARTNER
PUNE-411 030
DATED: -07TH November, 2020**

