



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF INTER-MISSION CARE AND REHABILITATION SOCIETY**

**Opinion**

We have audited the accompanying financial statements of **INTER-MISSION CARE AND REHABILITATION SOCIETY** (the Society), which comprise the Balance Sheet as at 31st March, 2020, the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including summary of the significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31st March, 2020 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the *Codes of Ethics* issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.





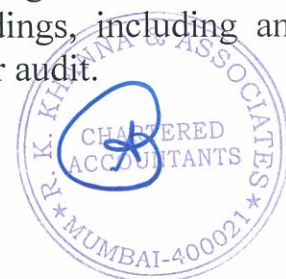
## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also-

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

For R. K. KHANNA & ASSOCIATES  
Chartered Accountants  
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI  
Partner

(Membership No.116304)  
UDIN:21116304AAAAAK7045

Mumbai  
Date: 14<sup>th</sup> January 2021



# INTER-MISSION CARE AND REHABILITATION SOCIETY

Registration No. F-18607(Mumbai)/23-10-1996

## BALANCE SHEET AS AT 31ST MARCH 2020

	Note No.	31st March 2020		31st March 2019	
		Rupees	Rupees	Rupees	Rupees
PROPERTIES AND ASSETS					
Fixed Assets	03		85,24,142		85,21,742
Investment in Fixed Deposits with Bank			8,62,183		3,56,510
Tax Deducted At Source			98,111		98,111
Loans & Advances	04		2,70,061		31,494
Amount Recoverable	05		4,150		4,150
Deposits	06		14,789		14,789
Interest Accrued			9,996		3,183
Cash And Bank Balances	07		12,94,772		3,64,776
			1,10,78,204		93,94,755
FUNDS AND LIABILITIES					
Trust Corpus			1,20,90,308		1,20,90,308
Endowment Fund			50,000		50,000
Liabilities for Expenses	08		22,03,821		23,29,057
Income & Expenditure Account:					
Per last Balance Sheet		(50,74,610)		(61,38,030)	
Surplus for the year		18,08,685	(32,65,924)	10,63,420	(50,74,610)
			1,10,78,204		93,94,755

Notes 1 to 20 form an integral part of these Financial Statements

Per our Report of even date

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

Mumbai ;

Date : 14th January 2021



For and on behalf of the Members of  
INTER-MISSION CARE AND  
REHABILITATION SOCIETY



DR. USHA UBALÉ

Chairman



TIMOTHY S GAIKWAD

Secretary

AVINASH RANGAYYA

Trustee

# INTER-MISSION CARE AND REHABILITATION SOCIETY

Registration No. F-18607(Mumbai)/23-10-1996

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

	Note No.	2019-20		2018-19	
		Rupees	Rupees	Rupees	Rupees
<b>INCOME</b>					
Donations	09		82,01,832		85,03,360
Interest	10		61,659		46,633
Miscellaneous Income			81,320		2,45,210
			<b>83,44,811</b>		<b>87,95,203</b>
<b>EXPENDITURE</b>					
Establishment Expenses	11		21,47,495		25,76,977
Expenditure On Objects					
Day Care & Education Centre	12	4,34,731		4,50,283	
Children's Home	13	17,17,791		20,10,623	
Pavement Relief-Work	14	2,20,569		1,94,689	
Street Children Work (Joy Club)	15	-		45,173	
Health Care	16	2,95,572		6,65,710	
Children Medical Care (Ankur)	17	17,19,968		17,14,714	
Community Development	18	-	43,88,631	73,613	51,54,806
			<b>65,36,126</b>		<b>77,31,782</b>
<b>SURPLUS FOR THE YEAR</b>			<b>18,08,685</b>		<b>10,63,420</b>

Notes 1 to 20 form an integral part of these Financial Statements

Per our report of even date attached to the Balance Sheet

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

Mumbai ;

Date : 14th January 2021

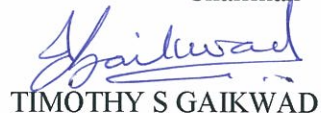


For and on behalf of the Members of  
INTER-MISSION CARE AND  
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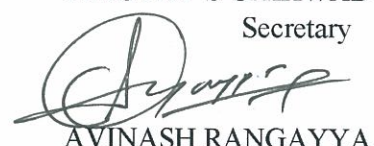
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# INTER-MISSION CARE AND REHABILITATION SOCIETY

Registration No. F-18607(Mumbai)/23-10-1996

## NOTES 1 TO 20 FORMING AN INTEGRAL PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

### NOTE NO. 1

#### **TRUST OVERVIEW**

Inter-Mission Care And Rehabilitation Society was constituted as a Trust on 22nd June 1995, with objectives which include establishing, constructing, equipping, maintaining, conducting, running, developing, improving and extending orphanages, children's homes, day-care centres, night-study classes, rescue homes, re-habilitation centres, de-addictions centres, home for the aged, counselling centres, guidance cells and the like.

### NOTE NO. 2

#### **SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting :**

The financial statements are prepared under the historical cost convention on a going concern and accrual basis and in accordance with the generally accepted Accounting Principles in India and are in line with the relevant laws as well as the guidelines and Accounting Standards prescribed by the Institute of Chartered Accountants of India.

**(b) Fixed Assets :**

Fixed Assets are stated at their cost of acquisition or construction, including any cost attributable to bringing the asset to their working condition for their intended use.

**(c) Depreciation :**

No depreciation has been provided for.

**(d) Income Recognition :**

Donations are recognised as on the date of receipt.

**(e) Foreign Currency Transactions :**

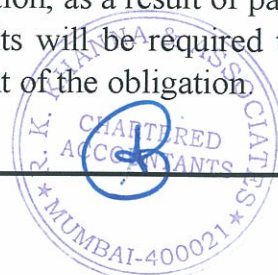
Donations received in foreign currency are recorded at the rates prevailing at the time of realisation.

**(f) Retirement Benefits :**

Contribution to Provident Fund, as incurred, are charged to Income & Expenditure Account. Other retirement benefits are accounted for as and when the relevant statutory obligation arises.

**(g) Provisions:**

Provisions are recognised when the Society has a present legal obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.



**NOTE NO..03**  
**FIXED ASSETS**

Particulars	Balance as at 01-04-2019	Additions during the year	Deductions during the year	Total as at 31-03-2020
Building *	13,80,124	-	-	13,80,124
Generator	62,425	-	-	62,425
Water pump	49,076	-	-	49,076
Furniture & Fixture	6,30,068	2,400	-	6,32,468
Air- Conditioners	2,24,750	-	-	2,24,750
Xerox Machine	97,176	-	-	97,176
Shredder Machine	12,051	-	-	12,051
Mobile	1,17,199	-	-	1,17,199
Telephones	41,635	-	-	41,635
Computers	11,31,708	-	-	11,31,708
Over head Projector	1,60,299	-	-	1,60,299
Camera	3,29,624	-	-	3,29,624
Television	11,060	-	-	11,060
Mobile Medical Van	15,94,162	-	-	15,94,162
Vehicles	17,18,588	-	-	17,18,588
Sound Recording Equipments	1,75,401	-	-	1,75,401
Music System	34,511	-	-	34,511
Keyboard	4,139	-	-	4,139
Play Equipments	1,55,638	-	-	1,55,638
Typewriter	3,863	-	-	3,863
Kitchen Items	83,175	-	-	83,175
Refrigerators	50,565	-	-	50,565
Washing Machine	72,760	-	-	72,760
Fire Extinguisher	19,725	-	-	19,725
Bio-Metric Attendance Machine	50,873	-	-	50,873
Sewing Machine	26,159	-	-	26,159
Clinical Equipments	18,265	-	-	18,265
Solar Water Heater	2,66,725	-	-	2,66,725
<b>Total</b>	<b>85,21,742</b>	<b>2,400</b>	<b>-</b>	<b>85,24,142</b>

\* Includes an building of cost of Rs.1,95,000/-which is under development.



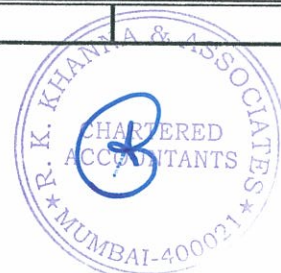


	31st March 2020	31st March 2019
	Rupees	Rupees
<b>NOTE NO. 04</b> <b><u>LOANS &amp; ADVANCES</u></b>		
Advance Mediclaim	6,599	1,430
Other Loans & Advances	2,63,462	30,064
	<b>2,70,061</b>	<b>31,494</b>
<b>NOTE NO. 05</b> <b><u>AMOUNT RECOVERABLE</u></b>		
Tax Deducted at Source Recoverable	<b>4,150</b>	<b>4,150</b>
<b>NOTE NO. 06</b> <b><u>DEPOSITS</u></b>		
For Electricity	7,394	7,394
For Gas	7,395	7,395
	<b>14,789</b>	<b>14,789</b>
<b>NOTE NO. 07</b> <b><u>CASH AND BANK BALANCES</u></b>		
In Saving Accounts with :		
Kotak Mahindra Bank	12,11,510	1,22,697
Union Bank of India, Mumbai	74,919	2,34,008
Union Bank of India, Paud Pune	3,645	3,524
Bank of Baroda, Mumbai	4,617	4,466
In hand	81	81
	<b>12,94,772</b>	<b>3,64,776</b>
<b>NOTE NO. 08</b> <b><u>LIABILITIES FOR EXPENSES</u></b>		
Profession Tax	-	850
Tax Deducted at Source	1,50,464	1,23,144
For Other Expenses	20,53,357	22,05,063
	<b>22,03,821</b>	<b>23,29,057</b>

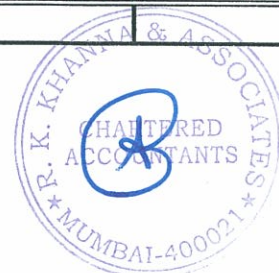




	2019-20	2018-19
	Rupees	Rupees
<b>NOTE NO. 09</b>		
<b><u>DONATIONS</u></b>		
In Cash	81,07,781	84,57,769
In Kind	94,051	45,591
	<b>82,01,832</b>	<b>85,03,360</b>
<b>NOTE NO. 10</b>		
<b><u>INTEREST</u></b>		
On Fixed Deposits with Bank	24,251	26,567
On Saving Accounts with Banks	37,408	20,066
	<b>61,659</b>	<b>46,633</b>
<b>NOTE NO. 11</b>		
<b><u>ESTABLISHMENT EXPENSES</u></b>		
Staff Remuneration	6,00,099	9,62,485
Staff Welfare	50,149	54,095
Staff Medical	1,500	12,000
Stipend	1,45,410	1,11,978
Rent	4,63,515	4,49,194
Electricity	1,01,549	83,780
Repairs & Maintenance	2,04,305	1,12,123
Printing and Stationery	19,369	17,450
Telephone & Internet Expenses	23,482	32,372
Conveyance	3,034	8,495
Postage & Courier	1,078	1,495
Website Expenses	5,310	13,110
Hospitality	35,886	86,161
Publicity and Promotion	15,450	12,424
Meeting Expenses	14,417	20,556
Travelling Expenses	1,09,788	2,50,922
Vehicle Maintenance	85,789	1,23,138
Professional Fees	1,20,500	1,15,000
Bank Charges	4,407	3,399
General Expenses	67,458	31,800
Audit Fees	75,000	75,000
	<b>21,47,495</b>	<b>25,76,977</b>

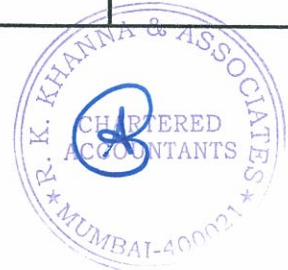


	2019-20	2018-19
	Rupees	Rupees
<b>NOTE NO. 12</b>		
<b><u>DAY CARE &amp; EDUCATION CENTRE</u></b>		
Food & Clothing	34,971	34,072
Programmes and Activities	5,296	-
Staff Remuneration	1,00,345	1,58,268
Staff Welfare	2,863	2,477
Staff Medical	1,500	14,059
Stipend	96,718	91,800
Consultation Charges	-	12,000
Rent	1,20,000	84,000
Electricity	33,526	32,562
Water Charges	6,040	5,520
Repairs & Maintenance	22,526	7,289
Printing & Stationery	1,238	643
Telephone & Internet Expenses	9,279	7,183
Hospitality	65	350
Conveyance	365	60
	<b>4,34,731</b>	<b>4,50,283</b>
<b>NOTE NO. 13</b>		
<b><u>CHILDREN'S HOME</u></b>		
Food	3,15,183	3,24,353
Medical Expenses	15,484	6,581
Education	27,385	56,879
Programmes and Activities	37,322	26,171
Children Welfare	34,805	22,791
Consultation Charges	4,05,525	1,08,000
Legal Expenses	-	1,27,105
Staff Remuneration	10,575	4,86,709
Staff Welfare	9,729	79,617
Staff Medical	-	11,831
Stipend	2,56,760	1,39,000
Hospitality	145	3,214
Rent, Rates and Taxes	3,49,455	2,69,192
Electricity	50,367	63,463
Water Charges	6,600	-
Repairs & Maintenance	86,402	89,172
Printing & Stationery	1,744	13,562
Telephone & Internet Expenses	23,482	18,563
Conveyance	2,785	700
Travelling Expenses	84,043	1,63,720
	<b>17,17,791</b>	<b>20,10,623</b>

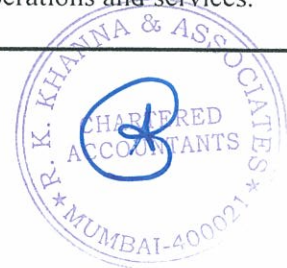




	2019-20	2018-19
	Rupees	Rupees
<b>NOTE NO. 14</b> <b><u>PAVEMENT RELIEF WORK</u></b>		
Food	1,978	4,378
Material Help	22,822	4,863
Staff Remuneration	1,83,585	1,76,008
Staff Welfare	3,607	3,440
Staff Medical	6,000	6,000
Repairs & Maintenance	1,622	-
Printing & Stationery	569	-
Telephone & Internet Expenses	296	-
Conveyance	90	-
	<b>2,20,569</b>	<b>1,94,689</b>
<b>NOTE NO. 15</b> <b><u>STREET CHILDREN WORK (JOY CLUB)</u></b>		
Staff Remuneration	-	45,173
	-	<b>45,173</b>
<b>NOTE NO. 16</b> <b><u>HEALTH CARE</u></b>		
Food	32,287	7,599
Medical Expenses	34,976	35,088
Consultation Charges	70,500	76,125
Programmes & Activities	822	16,647
Staff Remuneration	-	2,98,558
Stipend	55,639	1,12,420
Rent	60,000	60,000
Electricity	16,785	32,711
Repairs & Maintenance	2,615	2,042
Printing & Stationery	-	2,457
Telephone & Internet Expenses	9,575	8,266
Conveyance	12,373	13,797
	<b>2,95,572</b>	<b>6,65,710</b>



	2019-20	2018-19
	Rupees	Rupees
<b>NOTE NO. 17</b>		
<b><u>CHILDREN MEDICAL CARE (ANKUR)</u></b>		
Food	4,104	3,092
Medical Expenses	2,026	2,796
Programme & Activities	-	2,880
Staff Remuneration	4,76,913	4,55,884
Stipend	-	28,826
Staff Welfare	793	3,243
Staff Medical	7,500	6,540
Consultation Charges	1,85,000	1,77,000
Rent	9,92,458	9,42,323
Repairs & Maintenance	-	4,110
Electricity	20,141	39,253
Telephone & Internet Expenses	29,253	25,015
Printing & Stationery	1,480	2,815
Conveyance	300	3,508
Hospitality	-	5,736
Publicity & Promotion	-	11,693
	<b>17,19,968</b>	<b>17,14,714</b>
<b>NOTE NO. 18</b>		
<b><u>COMMUNITY DEVELOPMENT</u></b>		
Rent	-	36,000
Electricity	-	13,084
Telephone & Internet Expenses	-	7,183
Consultation Charges	-	12,000
Repairs & Maintenance	-	5,346
	-	<b>73,613</b>
<b>NOTE NO. 19</b>		
<b><u>IMPACT OF COVID-19</u></b>		
<p>The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic and other activities. The Society has evaluated the impact of this pandemic on its operations and services, based on the internal and external information available till the date of approval of the financial results and the current indicators of future outlook. In terms of this evaluation, the Society does not foresee any significant risk - medium or long term, to its ability to continue its operations and services.</p>		





**NOTE NO. 20**

**THE PRESENTATION**

The previous year's figures have been regrouped / reclassified, wherever necessary, to confirm to the current the current year presentation.

**SIGNATURES TO NOTES 1 TO 20**

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn No. 105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No. 116304)

Mumbai ;

Date : 14th January 2021



For and on behalf of the Members of

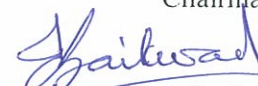
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