



**AUDITORS' REPORT RELATING TO ACCOUNTS**  
**AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 OF THE MAHARASHTRA PUBLIC**  
**TRUSTS ACT, 1950 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS RULES, 1951**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**INTER-MISSION CARE AND REHABILITATION SOCIETY**  
**Registration No. F-18607(Mumbai)/23-10-1996**

We have audited the attached Balance Sheet of Intermission Care and Rehabilitation Society, 19, August Kranti Marg, Nana Chowk, Mumbai 400 007 as at 31<sup>st</sup> March 2021, and also the Income and Expenditure Account for the year ended on that date annexed thereto and report that:

1. The accounts are maintained regularly and in accordance with the provisions of the Maharashtra Public Trusts Act, 1950 and the Rules made there under.
2. All receipts and disbursements are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of the trustees on the date of audit were in agreement with the books of accounts.
4. All books, deeds, accounts, vouchers, or other documents or records as required by us were produced before us.
5. Register of movable and immovable properties has been maintained by the Trust.
6. The trustee and other person required by us appeared before us and furnished the necessary information as required by us.
7. No property or funds of the trust were applied for any object or purpose other than the object or purpose of the Trust
8. An amount of Rs.2,52,199/- is outstanding for more than one year and no amount has been written off during the year;
9. Tenders were invited for repair & construction involving expenditure exceeding Rs. 5,000/-.
10. No money of the Public Trust has been invested contrary to the provisions of Section 35 of the Maharashtra Public Trusts Act, 1950.
11. There were no alienations of the immovable property contrary to the provisions of Section 36 which have come to our notice.
12. To the best of our information there were no cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the trust, or of loss or waste of money or other property thereof.
13. Budget in the form provided by Rule 16A of the Bombay Public Trusts Rules, 1951, has not been filed by the Trust;
14. The maximum and minimum number of trustees is maintained.
15. The meetings of the trustees are held regularly.
16. The minutes book of the proceedings of the meetings is maintained.
17. None of the trustees has any interest in the investments of the Trust.
18. None of the trustees is a debtor or a creditor of the Trust.
19. No major irregularities were pointed out by us in the accounts of the previous year.
20. There are no special matters which we think fit, are necessary to bring the notice of the Deputy or Assistant Charity Commissioner.

For R. K. KHANNA & ASSOCIATES  
Chartered Accountants  
(Firm Regn. 105082W)



MOHAMMED OBAID ANSARI  
Partner

(Membership No.116304)  
UDIN:21116304AAAAKZ4412

Mumbai  
Date: 31<sup>st</sup> December 2021

## INTER-MISSION CARE AND REHABILITATION SOCIETY

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

### BALANCE SHEET AS ON 31ST MARCH 2021

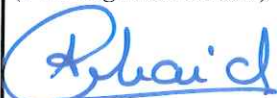
FUNDS AND LIABILITIES	Rupees	Rupees	PROPERTY AND ASSETS	Rupees	Rupees
<b>Trusts Funds or Corpus</b>			<b>Immovable Properties</b>		
Per last Balance Sheet	1,20,90,308		Per last Balance Sheet	13,80,124	
Additions during the year	-		Additions during the year	-	
Deduction during the year	-	1,20,90,308	Deduction during the year	-	13,80,124
<b>Other Earmarked Funds</b>			<b>Investments</b>		3,62,183
Depreciation Fund	-		<b>Movable Properties</b>		
Sinking Fund	-		Per last Balance Sheet	71,44,019	
Reserve Fund	-		Additions during the year	21,06,257	
Any other Fund	50,000	50,000	Deductions during the year	(8,19,851)	
<b>Loans (Secured or Unsecured)</b>			Depreciation for the year	(14,65,251)	69,65,174
From Trustees	-		<b>Loans (Secured or Unsecured)</b>		
From Others	-	-	Loans Scholarships	-	
<b>Liabilities</b>			Other Loans	-	
For Expenses	5,66,814		Deposits	14,789	14,789
For Advances	-		<b>Advances</b>		
For Rent and Other Deposits	-		To Trustees	-	
For Sundry Credit Balances	-	5,66,814	To Employees	2,78,032	
<b>Income and Expenditure Account</b>			To Contractors	-	
Per last Balance Sheet	(32,65,924)		To Lawyers	-	
Appropriation during the year	-		To Others	1,15,236	3,93,268
Surplus per Income & Expenditure Account	20,13,394	(12,52,531)	<b>Income outstanding</b>		
			Rent	-	
			Interest	17,982	
			Other Income	-	17,982
			<b>Cash and Bank Balances</b>		
			In Savings Accounts with,		
			Kotak Mahindra Bank	19,72,967	
			Union Bank of India - Mumbai	3,39,577	
			Union Bank of India-Paud Pune	3,692	
			Bank of Baroda	4,756	
			With the Accountant	81	23,21,073
		<b>1,14,54,591</b>			<b>1,14,54,591</b>

NOTES TO ACCOUNTS : Per Schedule "A"

Per our report of even date

The above Balance Sheet to the best of our belief contains a true account of Funds and Liabilities and of the Property and Assets of the Trusts.

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



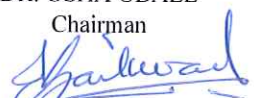
MOHAMMED OBAID ANSARI  
Partner  
(Membership No.116304)



Mumbai ;  
Date : 31st December 2021



DR. USHA UBALE  
Chairman



TIMOTHY S GAIKWAD  
Secretary



JOHN JEBASEELAN  
Treasurer



## INTER-MISSION CARE AND REHABILITATION SOCIETY

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

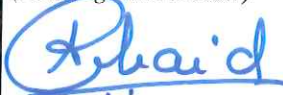
### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

EXPENDITURE	Rupees	Rupees	INCOME	Rupees	Rupees
<b>Expenditure in respect of Properties</b>			<b>Rent</b>		-
Rates, taxes, cesses	-		<b>Interest</b>		
Repairs and Maintenance	-		On Securities	-	
Salaries	-		On Loans	-	
Insurance	-		On Bank Accounts	1,26,575	1,26,575
Depreciation	-		<b>Dividend</b>		-
Other Expenses	-		<b>Donations in Cash or Kind</b>		1,46,22,905
<b>Establishment Expenses</b>		33,53,703	<b>Grants</b>		-
<b>Remuneration to Trustees</b>		-	<b>Income from Other Sources</b>		
<b>Remuneration (in case of a math)</b>		-	Miscellaneous Income		65,200
<b>Legal Expenses</b>		-	<b>Transfer from Reserve</b>		-
<b>Audit Fees</b>		75,000			
<b>Contribution and Fees</b>		-			
<b>Amount Written off</b>					
Bad Debts	-				
Loan Scholarships	-				
Irrecoverable Rents	-				
Other Items	-				
<b>Miscellaneous Expenses</b>		-			
<b>Depreciation</b>		14,65,251			
<b>Amounts transferred to Reserve or Specific Funds</b>		-			
<b>Expenditure on Objects of the Trust</b>					
Religious	-				
Educational	4,94,767				
Medical Relief	22,46,563				
Relief of Poverty	-				
Other Charitable objects	51,66,002	79,07,332			
<b>Surplus carried over to Balance Sheet</b>		20,13,394			
		<b>1,48,14,680</b>			<b>1,48,14,680</b>

NOTES TO ACCOUNTS : Per Schedule "A"

Per our report of even date attached to Balance Sheet:

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

  
MOHAMMED OBAID ANSARI  
Partner  
(Membership No.116304)



Mumbai :  
Date : 31st December 2021



DR. USHA UBALE  
Chairman

  
TIMOTHY S GAIKWAD  
Secretary

  
JOHN JEBASEELAN  
Treasurer

## SCHEDULE A

### NOTES FORMING PART OF ACCOUNTS

#### 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) Property, Plant and Equipment :**

Property, Plant and Equipment 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.

For and upto year ended 31st March 2020, no depreciation has been provided on Property, Plant and Equipment. However for and from year ended 31st March 2021, depreciation on Property, Plant and Equipment is provided at such percentage on written down value thereof as prescribed by section 32(1) of the Income Tax Act, 1961. No Depreciation is provided on Land & Buildings.

Consequent to the above change in the Accounting Policy, depreciation of ₹14,65,251/- has been provided for year ended 31st March 2021 and the deficit for the year has been affected to extent of the said amount of ₹ 14,65,251/-.

Subsequent expenditures relating to Property, Plant and Equipment are capitalised only when it is probable that future economic benefits associated with these will flow to the Company and cost of the item can be measured reliably. Repairs & maintenance costs are recognised in the statement of Profit and Loss when incurred. The cost are eliminated from the financial statements upon sale or retirement of the assets and resultant gains or losses are recognised in the statement of Profit and Loss.

**(c) Income Recognition :**

Donations are recognised as on the date of receipt.

**(d) Foreign Currency Transactions :**

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

**(e) 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.

**(f) 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.





## The Maharashtra Public Trusts Act, 1950

## SCHEDULE-IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending **31st March 2021**Name of the Public Trust : **INTER-MISSION CARE AND REHABILITATION SOCIETY**Registered No. **F-18607 (Mumbai)/23-10-1996**

	Rs.	P.	Rs.	P.
<b>I. Income as shown in the Income and Expenditure Account (Schedule IX)</b>				
				1,48,14,680
<b>II. Items not chargeable to Contribution under Section 58 and Rule 32 :</b>				
(i) Donations received from other Public Trusts 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		4,94,767		
(v) Amount spent for the purpose of medical relief		22,46,563		
(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 purposes :-				
(a) Land Revenue and Local Fund Cess		-		
(b) Rent payable to superior landlord		-		
(c) Cost of production, if lands are cultivated by trust		-		
(ix) Deductions out of income from lands used for non-agricultural purposes :-				
(a) Assessment, cesses and other Government or Municipal Taxes		-		
(b) Ground rent payable to the superior landlord		-		
(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 of buildings 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 per cent of the estimated gross annual rent		-		
<b>Gross Annual Income chargeable to contribution Rs.</b>				<b>1,20,73,350</b>

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 :**

19, August Kranti Marg, Nana Chowk, Mumbai 400 007

For R. K. KHANNA &amp; ASSOCIATES

Chartered Accountants

(Firm Regn No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)



Mumbai ;

Date : 31st December 2021



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Chairman



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Secretary




JOHN JEBASEELAN

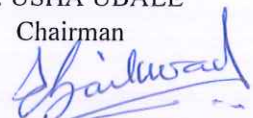
Treasurer

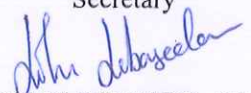
**AMOUNT SPENT FOR THE PURPOSE OF SECULAR EDUCATION**

**DAY CARE & EDUCATION CENTRE**

	Rupees
Staff Remuneration	1,90,606
Stipend	99,818
Rent	1,20,000
Electricity	40,576
Water Charges	2,380
Repairs & Maintenance	35,790
Telephone & Internet Expenses	5,597
	<b>4,94,767</b>

  
DR. USHA UBALE  
Chairman

  
TIMOTHY S GAIKWAD  
Secretary

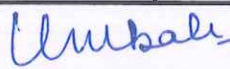
  
JOHN JEBASEELAN  
Treasurer

Mumbai ;  
Date : 31st December 2021

**AMOUNT SPENT FOR MEDICAL RELIEF**

	Rupees
<b><u>HEALTH CARE</u></b>	
Food	4,714
Medical Expenses	17,519
Consultation Charges	75,450
Programmes & Activities	900
Help & Assistance	70,223
Stipend	2,19,500
Rent	60,000
Electricity	33,106
Repairs & Maintenance	799
Telephone & Internet Expenses	7,984
Conveyance	21,610
(A)	<b>5,11,805</b>
<b><u>CHILDREN MEDICAL CARE (ANKUR)</u></b>	
Food	200
Medical Expenses	8,342
Staff Remuneration	5,56,752
Staff Welfare	2,120
Staff Medical	8,506
Consultation Charges	1,93,550
Rent	8,96,727
Repairs & Maintenance	10,866
Electricity	39,727
Telephone & Internet Expenses	16,588
Printing & Stationery	1,380
(B)	<b>17,34,758</b>
(A) + (B)	<b>22,46,563</b>

Mumbai ;  
Date : 31st December 2021



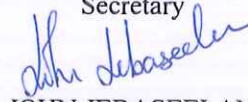
DR. USHA UBALE

Chairman



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Secretary



JOHN JEBASEELAN

Treasurer



The Maharashtra Public Trusts Act, 1950

**SCHEDULE IX-D**

[Vide Rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of the Trust : **INTER-MISSION CARE AND REHABILITATION SOCIETY**

Trust Registration No. : **F-18607(Mumbai)**

For the year ending : **31st March 2021**

Sr. No	Particulars	Details		
1	PAN of the Trust	AAATI1444C		
2	Registration No. with date of registration under section 12AB of Income Tax Act, 1961 (43 of 1961)	Registration No. AAATI1444CE20214 Date of Registration / Approval : 28-05-2021		
3	Acknowledgement No. with date of filing of the Return of Income for earlier Three years	Sr. No.	Acknowledgement No.	Accounting Year
		1	317438461011018 - Date 01/10/2018	2017-18
		2	189440591031019 - Date 03/10/2019	2018-19
		3	209310021140121 - Date 14/01/2021	2019-20
4	PAN of all Trustees	Sr. No.	Name of Trustee	PAN No.
		1	Timothy Sumitra Gaikwad	AGPPG6915M
		2	Usha Vijay Ubale	AAAPU3329A
		3	John Jebaseelan	AWLPJ3196P
		4	Emmanuel John Vanjari	AGQPV3582J
		5	Shashikant John Tiwari	ABCPT1667K
		6	Arvind Sudhakar Meshramkar	APTPM0754P
		7	Sudhakar Yadavrao Dethe	AATPD3063B

For R. K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)



Mumbai ;

Date : 31st December 2021