

**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, 2025, 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, 2025 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.

**Other Matters**

**Non-Operative Bank Account Due to KYC Non-Compliance**

During the course of our audit, it was observed that the savings bank account held with Union Bank of India, Paud Pune (Account No: 322102010007269) reflecting a balance of ₹ 3,692 as at 31st March 2025 is currently non-operative.

The account has been rendered inactive due to non-compliance with the Know Your Customer (KYC) norms as mandated by the Reserve Bank of India (RBI). As per the information provided by the management, the required KYC documentation has not been updated within the stipulated timeline.

The management has informed that the necessary steps are being initiated to update the KYC and reactivate the account.



## **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)



*Sanjeet*

SANJEET P. SINGH  
Partner

(Membership No.157933)

UDIN: 25157933BMNWWZ9721

Mumbai  
Date: 18th September 2025

# INTER-MISSION CARE AND REHABILITATION SOCIETY

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

## BALANCE SHEET AS AT 31ST MARCH 2025

	Note No.	31st March 2025		31st March 2024	
		Rupees	Rupees	Rupees	Rupees
<b>SOURCES OF FUNDS</b>					
Trust Corpus	3	17,65,451		1,20,90,308	
Income & Expenditure Account	4	37,79,595	55,45,046	(43,46,767)	77,43,541
Endowment Fund	5		50,000		50,000
<b>Current Liabilities</b>	6		6,97,934		6,57,940
			<b>62,92,980</b>		<b>84,51,481</b>
<b>APPLICATION OF FUNDS</b>					
<b>Non-current assets</b>					
Property, Plant and Equipment	7	52,29,388		57,58,647	
Non-Current Investments	8	2,35,327		2,35,327	
Other Non-Current assets	9	1,25,114	55,89,829	1,22,114	61,16,088
<b>Current assets</b>					
Cash and Cash Equivalents	10	6,05,625		21,78,854	
Short Term Loans and Advances	11	60,383		1,35,417	
Other current assets	12	37,143	7,03,151	21,122	23,35,393
			<b>62,92,980</b>		<b>84,51,481</b>

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)

SANJEET P. SINGH

Partner

(Membership No.157933)



Mumbai ;

Date : 18th September 2025

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

DR. USHA UBALE

Chairman

TIMOTHY S GAIKWAD

Secretary

RAVINDRA MHASKE

Treasurer

# INTER-MISSION CARE AND REHABILITATION SOCIETY

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

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

	Note No.	2024-25		2023-24	
		Rupees	Rupees	Rupees	Rupees
<b>INCOME</b>					
Donations			79,41,471		98,72,026
Interest	13		45,555		71,918
			<b>79,87,026</b>		<b>99,43,944</b>
<b>EXPENDITURE</b>					
Establishment Expenses	14		13,69,490		17,49,463
Expenditure On Objects					
Day Care & Education Centre	15	4,57,508		2,10,296	
Children's Home	16	34,83,974		32,32,156	
Pavement Relief-Work	17	7,84,692		3,49,969	
Health Care	18	5,24,368		6,13,865	
Children Medical Care (Ankur)	19	27,95,462		30,52,661	
Help and Assistance		66,152	81,12,156	1,70,343	76,29,290
Depreciaton	7		7,03,875		8,45,525
			<b>1,01,85,521</b>		<b>1,02,24,278</b>
<b>DEFICIT FOR THE YEAR</b>			<b>(21,98,496)</b>		<b>(2,80,334)</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)

*Sanjeet*

SANJEET P. SINGH  
Partner  
(Membership No.157933)



Mumbai ;  
Date : 18th September 2025

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

*Ushale*

DR. USHA UBALE  
Chairman

*Gaikwad*

TIMOTHY S GAIKWAD  
Secretary

*Ravindra Mhaske*

RAVINDRA MHASKE  
Treasurer

# 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 2025

### 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.

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.

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. Interest Income on Fixed Deposits is recognised on time proportion method, applying the rate implicit in the transaction.

##### (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.



	31st March 2025	31st March 2024
	Rupees	Rupees
<b>NOTE NO. 3</b>		
<b><u>TRUST CORPUS</u></b>		
Per last Balance Sheet	1,20,90,308	1,20,90,308
Adjustment during the Year	(1,03,24,857)	-
	<b>17,65,451</b>	<b>1,20,90,308</b>
<b>NOTE NO. 4</b>		
<b><u>INCOME AND EXPENDITURE ACCOUNT</u></b>		
Per last Balance Sheet	(43,46,767)	(40,66,433)
Adjustment during the Year	1,03,24,857	-
Deficit for the year	(21,98,496)	(2,80,334)
	<b>37,79,595</b>	<b>(43,46,767)</b>
<b>NOTE NO. 5</b>		
<b><u>ENDOWMENT FUNDS</u></b>		
Per last Balance Sheet	<b>50,000</b>	<b>50,000</b>
<b>NOTE NO. 6</b>		
<b><u>CURRENT LIABILITIES</u></b>		
Provident Fund	34,587	33,990
Profession Tax	17,600	-
Tax Deducted at Source payable	49,532	-
For Other Expenses	5,96,215	6,23,950
	<b>6,97,934</b>	<b>6,57,940</b>



## NOTE NO. 7

**PROPERTY, PLANT AND EQUIPMENT**

Particulars	Rate of Depreciation	Balance as at 01-04-2024	Additions during the year	Deductions during the year	Depreciation during the year	Total as at 31-03-2025
Building *	0%	13,80,124	-	-	-	13,80,124
Borewel	10%	-	78,980	-	3,949	75,031
Generator	15%	32,586	-	-	4,888	27,698
Water pump	15%	25,618	-	-	3,843	21,775
Furniture & Fixture	10%	4,40,631	-	-	44,063	3,96,568
Air- Conditioners	15%	1,79,917	-	-	26,988	1,52,929
Xerox Machine	15%	50,726	-	-	7,609	43,117
Shredder Machine	15%	6,291	-	-	944	5,347
Mobile	15%	61,179	59,746	-	13,658	1,07,267
Telephones	15%	21,734	-	-	3,260	18,474
Computers	40%	2,07,350	13,900	-	88,500	1,32,750
Over head Projector	15%	83,677	-	-	12,552	71,125
Camera	15%	1,86,902	-	-	28,035	1,58,867
Television	15%	28,406	-	-	4,261	24,145
Mobile Medical Van	15%	8,32,163	-	-	1,24,824	7,07,339
Vehicles	15%	15,64,058	-	-	2,34,609	13,29,449
Sound Recording Equipments	15%	91,560	-	-	13,734	77,826
Music System	15%	18,015	-	-	2,702	15,313
Keyboard	15%	2,160	-	-	324	1,836
Play Equipments	15%	81,244	-	-	12,187	69,057
Typewriter	15%	2,016	-	-	302	1,714
Kitchen Items	15%	75,594	13,230	-	13,324	75,500
Refrigerators	15%	26,395	-	-	3,959	22,436
Washing Machine	15%	37,981	-	-	5,697	32,284
Fire Extinguisher	15%	10,296	-	-	1,544	8,752
Bio-Metric Attendance Machine	15%	46,550	-	-	6,983	39,567
Sewing Machine	15%	13,655	-	-	2,048	11,607
Clinical Equipments	15%	9,534	-	-	1,430	8,104
Solar Water Heater	15%	1,39,233	-	-	20,885	1,18,348
Car Washer	15%	7,432	-	-	1,115	6,317
Mosquito Fogging Machine	15%	5,097	-	-	765	4,332
Ceiling Fans	15%	90,525	-	-	13,579	76,946
Garden Equipments	15%	-	8,760	-	1,314	7,446
<b>Total</b>		<b>57,58,647</b>	<b>1,74,616</b>	<b>-</b>	<b>7,03,875</b>	<b>52,29,388</b>
Previous year's figure		65,75,651	28,521	-	8,45,525	57,58,647

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



	31st March 2025	31st March 2024
	Rupees	Rupees
<b>NOTE NO.8</b> <b><u>NON-CURRENT INVESTMENTS</u></b>		
Bank deposits with more than 12 months	2,35,327	2,35,327
<b>NOTE NO. 9</b> <b><u>OTHER NON-CURRENT ASSETS</u></b>		
Security Deposits	17,789	14,789
Amount Recoverable	1,07,325	1,07,325
	<b>1,25,114</b>	<b>1,22,114</b>
<b>NOTE NO. 10</b> <b><u>CASH AND CASH EQUIVALENTS</u></b>		
Bank deposits with Less than 12 months	1,20,000	1,50,000
Balances with Bank *	4,85,543	20,28,773
Cash on hand	81	81
	<b>6,05,625</b>	<b>21,78,854</b>
<p>*This includes a savings bank account held with Union Bank of India - Paud Pune (Account No: 322102010007269) reflecting a balance of ₹ 3,692 as at 31st March 2025 is currently non-operative due to non-compliance with KYC requirements as per regulatory guidelines. Necessary steps are being taken to update the KYC documents and restore operational status.</p>		
<b>NOTE NO. 11</b> <b><u>SHORT TERM LOANS AND ADVANCES</u></b>		
Advance Mediclaim	3,426	17,496
Other Loans & Advances	56,957	1,17,921
	<b>60,383</b>	<b>1,35,417</b>
<b>NOTE NO. 12</b> <b><u>OTHER CURRENT ASSETS</u></b>		
Interest accrued, but not due on Fixed Deposit Accounts	37,143	21,122



	2024-25	2023-24
	Rupees	Rupees
<b>NOTE NO. 13</b>		
<b><u>INTEREST</u></b>		
On Fixed Deposits with Bank	24,536	24,258
On Saving Accounts with Banks	21,019	47,660
	<b>45,555</b>	<b>71,918</b>
<b>NOTE NO. 14</b>		
<b><u>ESTABLISHMENT EXPENSES</u></b>		
Staff Remuneration	3,64,973	4,93,212
Staff Welfare	16,162	80,628
Staff Medical	6,000	3,000
Rent	4,55,956	4,51,709
Electricity	48,537	49,277
Repairs & Maintenance	2,960	46,647
Printing and Stationery	6,034	27,911
Telephone & Internet Expenses	22,415	25,175
Conveyance	21,910	9,807
Postage & Courier	1,545	2,600
Website Expenses	32,420	6,889
Hospitality	-	24,968
Meeting Expenses	19,766	15,417
Travelling Expenses	7,824	1,42,531
Vehicle Maintenance	-	1,07,615
Professional Fees	1,54,300	1,37,000
Fees & Subscription	26,797	-
Bank Charges	22,361	23,577
General Expenses	69,530	11,500
Audit Fees	90,000	90,000
	<b>13,69,490</b>	<b>17,49,463</b>



	2024-25	2023-24
	Rupees	Rupees
<b>NOTE NO. 15</b>		
<b><u>DAY CARE &amp; EDUCATION CENTRE</u></b>		
Staff Remuneration	1,23,128	-
Stipend	37,274	19,092
Rent	2,37,939	1,11,571
Electricity	53,000	49,040
Water Charges	-	4,600
Repairs & Maintenance	3,480	16,923
Telephone & Internet Expenses	2,378	2,204
Hospitality	310	5,762
Conveyance	-	1,104
	<b>4,57,508</b>	<b>2,10,296</b>
<b>NOTE NO. 16</b>		
<b><u>CHILDREN'S HOME</u></b>		
Food	4,17,347	4,80,030
Medical Expenses	22,366	62,849
Education	12,789	51,690
Programmes and Activities	-	23,465
Children Welfare	70,622	30,495
Consultation Charges	4,67,711	4,45,000
Staff Remuneration	4,97,250	5,89,847
Staff Welfare	71,275	81,202
Stipend	3,40,281	5,10,692
Rent, Rates and Taxes	79,313	1,45,786
Electricity	95,554	1,71,763
Water Charges	4,870	4,200
Repairs & Maintenance	3,90,628	1,67,945
Security Charges	3,54,846	-
Printing & Stationery	39,676	3,863
Telephone & Internet Expenses	40,351	46,520
Vehicle Expenses	4,76,975	3,22,846
Hospitality	4,414	-
Conveyance	3,223	1,610
Travelling Expenses	94,484	92,354
	<b>34,83,974</b>	<b>32,32,156</b>



	2024-25	2023-24
	Rupees	Rupees
<b>NOTE NO. 17</b>		
<b><u>PAVEMENT RELIEF WORK</u></b>		
Food	37,236	12,472
Help & Assistance	1,15,934	31,778
Staff Remuneration	2,44,275	2,47,485
Staff Welfare	3,730	3,055
Staff Medical	11,250	11,940
Honorarium	2,54,843	-
Rent	1,09,900	30,000
Repairs & Maintenance	4,700	9,612
Printing & Stationery	2,824	2,349
Telephone & Internet Expenses	-	778
Conveyance	-	500
	<b>7,84,692</b>	<b>3,49,969</b>
<b>NOTE NO. 18</b>		
<b><u>HEALTH CARE</u></b>		
Food	13,779	17,864
Medical Expenses	26,018	93,329
Stipend	-	16,102
Rent	3,76,643	3,40,138
Electricity	39,167	35,976
Repairs & Maintenance	2,960	46,647
Telephone & Internet Expenses	2,378	2,591
Conveyance	63,423	61,218
	<b>5,24,368</b>	<b>6,13,865</b>
<b>NOTE NO. 19</b>		
<b><u>CHILDREN MEDICAL CARE (ANKUR)</u></b>		
Food	4,028	8,399
Medical Expenses	4,360	12,217
Staff Remuneration	14,21,365	14,95,394
Staff Welfare	-	213
Staff Medical	18,000	16,778
Consultation Charges	2,24,000	2,17,000
Rent	10,40,819	9,95,387
Repairs & Maintenance	14,603	2,27,267
Electricity	47,000	43,174
Telephone & Internet Expenses	20,787	25,131
Printing & Stationery	-	1,031
Conveyance and Travelling	500	500
Programme & Activities	-	3,280
Publicity & Promotion	-	6,889
	<b>27,95,462</b>	<b>30,52,661</b>



**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)



SANJEET P. SINGH

Partner

(Membership No.157933)



Mumbai ;

Date : 18th September 2025

For and on behalf of the Members of

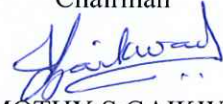
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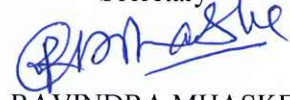
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Treasurer