

CHILDREN'S AID SOCIETY

AUDIT REPORT

FOR THE

F.Y. 2013-14 (A.Y. 2014-15)

INDEX

<u>Particulars</u>	<u>Page No.</u>
Computatuion Of Total Income For the Assessment Year 2013-14	1-2
Institutionwise Expenses	3-10
Statement showing Expenditure on Contingencies and Pay & allowance	11-13
Statement showing Expenditure on Maintainance of Childrens	14-16
Form no. 10B	17
Application of income for charitable & Religious Purpose	18
Application or use of income or property for the benefit of persons referred to in section 13(3)	19
Details of Investment held during the P. Y. in which persons referred to in the sec. 13 (3) have a substantial interest.	20
Report of an Auditor under section 33 & 34	21
Balance Sheet (Schedule, VIII)	22-23
Income & Expenditure Account (Schedule IX)	24
Notes to Accounts	25-34
Significant Accounting Policies	34(i)
Statement of Income from Property (Schedule IX-A)	35
Statement of Expenditure (Schedule IX-B)	36
Statement of Income liable to Contribution (Schedule IX-C)	37
Register of Audit Reports (Schedule X)	38
Register of Immovable Property	39
Points to discuss	40-41

Children's Aid Society, Mumbai
T.H. Kataria Marg, Opp Matunga Road Railway Station, Mahim, Mumbai -400016

Computation of Total Income

A.Y. 2014-15
 F.Y. 2013-14

PAN: AAATC0267B
 Status: Resident

Particulars	Rs.	Rs.	Rs.
Direct Incomes (Income (Direct))			
Donation Under CSR Project	100,000		
Earmarked Donation	1,336,622		
GIA FROM GOVT. OF MAHA	49,016,740		
GIA From Social Welfare Deptt	8,851,810		
Workshop Income- Mdch	15,408		
Workshop Income - Ohu	2,150	59,322,730	
Indirect Incomes (Income (Indirect))			
Agricultural Income - CCH	2,400		
Agricultural Income- MDCH	3,474		
Compensation for Film Shooting	3,575,000		
Compensation for Use of Power House - CCH	1,200		
Comp. for Using DSIS HALL FOR Function	350,000		
Comp. From Police Commissioner Trombay	19,371		
Donation in Kind - AOH	126,776		
Donation in Kind - BKN	1,166,503		
Donation in Kind - Cch	856,534		
Donation in Kind - DSIS	527,996		
Donation in Kind - MDCH	3,347,017		
Donation in Kind - NOH	732,462		
Donation in Kind - OHU	1,573,057		
Donation Recd From Mdch.	123,154		
GIA FROM BMC	150,000		
GIA From Govt Mah for CGC Umarchadi	6,000		
GIA FROM GOVT OF MAH - MAINT	3,361,000		
GIA IN AID FROM SWD	753,046		
Hair Cutting Saloon - Cch	29,852		
Income & Exp. for Filling of 79 Vacant Post	588,778		
Interest on FD	24,511		
Interest on Investment	187,905		
Interest on S/b A/c	496,057		
Maintenance Charges of Adopted Children	24,000		
Ordinary Membership Subscription	5,000		
Residential Hostel Monthly Fees	7,200		
Right to Information Act	166		
Sale of Greeting Card	64,750		
Sale of Tender Forms	16,000		
Sundry Income	6,950		
Workshop Income-Dsis	380	18,126,539	
		77,449,269	
Less: Agriculture income being exempt income	5,874	5,874	77,443,395



Less:	Income Applied u/s 11(1) for charitable purpose			
	Expenditure as per Income & Expenditure A/c			
	AOH	3,186,362		
	BKN-	4,280,373		
	CCH	15,840,437		
	CO	3,405,838		
	DSIS	12,749,233		
	ITC	766,114		
	MDCH	17,518,661		
	NOH	4,724,985		
	OHU	21,673,544		
	Exp. Towards Child Welfare Committee	171,034		
	Exp. Towards CWC Mankhurd	7,644		
	Exp. Towards J.J.B. MUMBAI CITY	6,500		
	Exp. Towards J.J.B. Mum Suburban	7,500		
	Gratuity	2,038,008	86,376,233	
Less:	Depreciation -BKN	34,530		
	Depreciation -CO	239,933	274,463	
	Total Income applied for charitable purpose			86,650,696
	Surplus/(Deficit)			-9,207,301
	Tax on Surplus			-
	Add: Surcharge @ 10%			-
	Add: Cess @ 3%			-
	Total Tax			-
	Less: Tax Deducted at Source			-
	Tax Payable			-



Institutionwise Expenditure**For the F.Y. 2013-14****Name of Institute : Addittional Observation Home, Mankhurd**

Particulars	Amount
Audit Fees - Aoh	13,320.00
Clothing & Bedding - Aoh	6,660.00
Conv.Charges - Aoh	4,049.00
D.A. - Aoh	1,051,161.00
Dietary - Aoh	120,834.00
Educational Exp- Aoh	21,000.00
Electricity Charges - Aoh	84,099.00
Games & Grecreation - Aoh	33,410.00
H.R.A. - Aoh	334,066.00
Leave Salary - Aoh	62,703.00
Medicine - Aoh	11,111.00
Misc. Exp - Aoh	19,418.00
Other Allow - Aoh	180.00
Pay of Staff - Aoh	1,296,850.00
Pf-Aoh	75,522.00
Postage & Tel. - Aoh	40.00
Sanitation - Aoh	4,870.00
Stationery - Aoh	4,495.00
Telephone charges-Aoh	3,632.00
Transport Allow - Aoh	20,400.00
Travelling Exp - Aoh	90.00
Water Charges - Aoh	13,832.00
Workshop (Raw Material)- Aoh	4,620.00
Total	3,186,362.00



Name of Institute : Bal Kalyan Nagari, Mankhurd	
Particulars	Amount
Audit Fees - Bkn	13,319.00
Books & Journals - Bkn	1,208.00
Clothing & Bedding - Bkn	12,257.00
Conv.Charges - Bkn	11,891.00
Dietary - Bkn	1,394,289.00
Educational Exp - Bkn	33,759.00
Elec. Charges - Bkn	499,638.00
Fuel-Bkn	263,870.00
Games & Recreation - Bkn	15,440.00
General Repairs- Bkn	735.00
Medicine - Bkn	8,691.00
Misc Exp- Bkn	21,246.00
Pay of Staff- Bkn	1,140,266.00
Postage & Tel. - Bkn	210.00
Rent & Taxes - Bkn	218,038.00
Sanitation - Bkn	153,591.00
Stationery - Bkn	22,073.00
Tel. Charges - Bkn	19,142.00
Water Charges - Bkn	450,710.00
Total	4,280,373.00



Name of Institute : Chembur Children's Home, Mankhurd

Particulars	Amount
Audit Fees - Cch	13,321.00
Books & Journals - Cch	4,527.00
Clothing & Bedding - Cch	173,945.00
Conv.Charges-Cch	33,426.00
D.A. - Cch	4,681,926.00
Dietary - Cch	893,833.00
Educational Expenses-Cch	11,572.00
Electricity Charges - Cch	2,058,028.00
Exp.Towards Install of Indv. Meter of Quarters	170,830.00
Fuel -Cch	238,516.00
Games & Recreation - Cch	78,310.00
H.R.A. - Cch	994,587.00
Leave Salary - Cch	380,472.00
Ltc- Cch	14,016.00
Medicine-Cch	6,287.00
Misc exp- Cch	36,385.00
Other Allow - Cch	4,346.00
Pay of Staff - Cch	4,991,467.00
Pf-Cch	329,042.00
Postage & Tele - Cch	914.00
Rent & Tax - Cch	211,498.00
Sanitation - Cch	217,364.00
Stationery-Cch	22,354.00
Tel.Charges-Cch	16,040.00
Transport Allow - Cch	59,435.00
Water Charges - Cch	196,561.00
Workshop (Raw Material)-Cch	1,435.00
Total	15,840,437.00



Name of Institute : Central Office	
Particulars	Amount
Audit Fees Co	12,338.00
Books & Journals - Co	4,489.00
Car Exp - Co	26,300.00
Conv.Charges - Co	22,127.00
D.A. - Co	1,316,272.00
Electricity Charges - Co	1,790.00
Games & Recreation - Co	4,790.00
H.R.A. & Comp. Allow - Co	131,442.00
Leave Salary - Co	45,774.00
Legao & Prof. Charges - Co	45,000.00
Ltc -Co	3,976.00
Misc. Exp - Co	53,392.90
Other Allow- Co	360.00
Pay of Staff - Co	1,511,072.00
Pf-Co	86,885.00
Postage & Telegrams - Co	1,465.00
Stationery - Co	72,156.50
Tel. Charges - Co	57,226.00
Transport Allow - Co	4,800.00
Travelling Exp. -Co	4,073.00
Treating Guest - Co	110.00
Total	3,405,838.40



Name of Institute : David Sasoon Industrial School, Mahim

Particulars	Amount
Audit Fees - Dsis	13,321.00
Books & Journals - Dsis	394.00
Clothing & Bedding - Dsis	41,600.00
Conv charges - Dsis	11,590.00
Dearness allowance - Dsis	3,989,610.00
Dietary - Dsis	1,108,740.00
Educational Exp - Dsis	65,005.00
Electricity Charges- Dsis	774,063.00
Fuel - Dsis	326,005.00
Game & Recreation - Dsis	7,875.00
H.R.A. - Dsis	700,834.00
Leave Salary - Dsis	201,477.00
Ltc-Dsis	11,906.00
Medicines - Dsis	5,971.00
Misc Exp- Dsis	4,458.00
Other Allow - Dsis	2,559.00
Pay of Staff - Dsis	4,736,428.00
Pf-Dsis	279,604.00
Postage & Tel. - Dsis	195.00
Rent & Taxes - Dsis	7,617.00
Sanitation - Dsis	96,247.00
Stationery - Dsis	14,595.00
Tel. Charges - Dsis	15,826.00
Transport Allow - Dsis	55,245.00
Travelling Exp- Dsis	1,000.00
Water Charges - Dsis	274,576.00
Workshop (Raw Material)-Dsis	2,492.00
Total	12,749,233.00



Name of Institute : Industrial Training Centre Unit, Mankhurd

Particulars	Amount
Audit Fees - Itc	13,319.00
Conv.Charges - Itc	1,737.00
D.A. - Itc	287,646.00
Electricity Charges - Itc	20,790.00
H.R.A. - Itc	100,336.00
Misc. Exp- Itc	1,156.00
Pay of Staff-Itc	327,150.00
Sanitation - Itc	2,934.00
Stationery - Itc	1,026.00
Tel. Charges - Itc	6,824.00
Transport Allow- Itc	3,196.00
Total	766,114.00

Name of Institute : Mentally Deficient Children's Home, Mankhurd

Particulars	Amount
Ambulance Car Exp - Mdch	33,717.00
Audit Fees - Mdch	13,321.00
Books & Journals - Mdch	3,771.00
Clothing & Bedding - Mdch	180,688.00
Conv.Charges-Mdch	33,007.00
D.A. - Mdch	4,319,103.00
Dietary- Mdch	3,193,357.00
Educational Exp.- Mdch	18,682.00
Electricity Charges - Mdch	856,019.00
Fuel- Mdch	392,223.50
Games & Recreation - Mdch	12,821.00
H.R.A. - Mdch	796,798.00
Leave Salary - Mdch	362,773.00
Ltc- Mdch	7,712.00
Medicine- Mdch	536,191.00
Misc Exp - Mdch	16,313.00
Other Allow - Mdch	3,944.00
Pay of Staff- Mazgaon Dock	728,603.00
Pay of Staff - Mdch	5,199,120.00
Pf-Mdch	327,398.00
Postage & Telegram - Mdch	656.00
Rent & Taxes - Mdch	31,700.00
Sanitation - Mdch	245,054.00
Stationery - Mdch	18,889.00
Tel.Charges-Mdch	25,493.00
Transport Allow - Mdch	46,000.00
Water Charges - Mdch	81,056.00
Workshop Raw Material - Mdch	34,251.00
Total	17,518,660.50



Name of Institute : New Observation Home, Mankhurd

Particulars	Amount
Audit Fees - Noh	13,320.00
Books & Journals - Noh	180.00
Clothing & Bedding - Noh	50,900.00
Conv-Charges - Noh	7,259.00
D.A. - Noh	1,111,718.00
Dietary - Noh	1,093,507.00
Electricity Charges - Noh	240,762.00
Fuel - Noh	245,579.00
Games & Recreation - Noh	6,590.00
H.R.A. - Noh	86,526.00
Leave Salary - Noh	56,490.00
Medicines - Noh	15,178.00
Misc. Exp - Noh	4,821.00
Other Allow - Noh	2,073.00
Pay of Staff - Noh	1,484,780.00
Pf-Noh	100,201.00
Postage & Telegram - Noh	610.00
Sanitation- Noh	156,578.00
Stationery - Noh	7,849.00
Tel. Charges - Noh	14,620.00
Transport Allow - Noh	6,600.00
Water Charges - Noh	18,844.00
Total	4,724,985.00



Name of Institute : Observation Home, Umarkhadi

Particulars	Amount
Audit Fees - Ohu	13,323.00
Books & Journals - Ohu	4,579.00
Charges for Transferring Children- Ohu	13,220.00
Clothing & Bedding - Ohu	145,155.00
Conv. Charges - Ohu	10,821.00
D.A. - Ohu	6,099,230.00
Dietary - Ohu	3,171,102.00
Education Exp - Ohu	6,916.00
Electricity Charges - Ohu	2,008,227.00
Exp. for Installing Individual Meter	1,250.00
Fuel - Ohu	397,807.00
Games & Recretation - Ohu	15,506.00
General Repairs - Ohu	2,223.00
H.R.A. - Ohu	1,020,030.00
Leave Salary - Ohu	338,089.00
LTC - Ohu	12,430.00
Medicine - Ohu	62,127.00
Misc Exp - Ohu	18,824.00
Other Allow - Ohu	3,539.00
Pay of Staff- Ohu	7,203,612.00
Pf-Ohu	409,117.00
Postage & Tel - Ohu	907.00
Rent & Taxes- Ohu	142,762.00
Sanitation - Ohu	403,446.00
Stationery - Ohu	33,770.00
TEL. Charges-Ohu	32,037.00
Transport Allow - Ohu	93,301.00
Treating Guest - Ohu	4,546.00
Workshop (Raw Material)-Ohu	5,648.00
Total	21,673,544.00




THE CHILDRENS AID SOCIETY, MUMBAI

All Institution (Excluding BKN,ITC & MDCH)

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES
AND PAY & ALLOWANCE**

Sr no	Particulars	Amount
1	Pay & Allowance	45,402,153.00
2	Audit Fees	78,943.00
3	Books & Journals	14,169.00
4	Car Exp	26,300.00
5	Charges for Transferring Children	13,220.00
6	Clothing & Bedding	418,260.00
7	Conv. Charges	89,272.00
8	Dietary	6,388,016.00
9	Education Exp	104,493.00
10	Electricity Charges	5,166,969.00
11	Exp. for Installing Individual Meter	1,250.00
12	Exp.Towards Install of Indv. Meter of Quarters	170,830.00
13	Fuel	1,207,907.00
14	Game & Recreation	146,481.00
15	General Repairs	2,223.00
16	Legao & Prof. Charges	45,000.00
17	Medicine	100,674.00
18	Misc. Exp	137,298.90
19	Postage & Telegram	4,131.00
20	Rent & Tax	361,877.00
21	Sanitation	878,505.00
22	Stationery	155,219.50
23	Tel. Charges	139,381.00
24	Travelling Exp	5,163.00
25	Treating Guest	4,656.00
26	Water Charges	503,813.00
27	Workshop (Raw Material)	14,195.00
	Total	61,580,399.40
	Expenditure on contingencies	16,178,246.40


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT




THE CHILDRENS AID SOCIETY, MUMBAI

Balkalyan Nagari

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES
AND PAY & ALLOWANCE**

Sr no	Particulars	Amount
1	Pay of Staff	1,140,266.00
2	Audit Fees	13,319.00
3	Books & Journals	1,208.00
4	Clothing & Bedding	12,257.00
5	Conv.Charges	11,891.00
6	Dietary	1,394,289.00
7	Educational Exp	33,759.00
8	Elec. Charges	499,638.00
9	Fuel	263,870.00
10	Games & Recreation	15,440.00
11	General Repairs	735.00
12	Medicine	8,691.00
13	Misc Exp	21,246.00
14	Postage & Tel.	210.00
15	Rent & Taxes	218,038.00
16	Sanitation	153,591.00
17	Stationery	22,073.00
18	Tel. Charges	19,142.00
19	Water Charges	450,710.00
	Total	4,280,373.00
	Expenditure on contingencies	3,140,107.00


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT

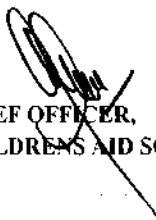


THE CHILDRENS AID SOCIETY, MUMBAI

Mentally Deficient Children's Home

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES
AND PAY & ALLOWANCE**

Sr no	Particulars	Amount
1	Pay & Allowance	11,745,451.00
2	Ambulance Car Exp	33,717.00
3	Audit Fees	13,321.00
4	Books & Journals	3,771.00
5	Clothing & Bedding	180,688.00
6	Conv.Charges-Mdch	33,007.00
7	Dietary	3,193,357.00
8	Educational Exp.	18,682.00
9	Electricity Charges	856,019.00
10	Fuel	392,223.50
11	Games & Recreation	12,821.00
12	Medicine	536,191.00
13	Misc.Exp	16,313.00
14	Postage & Telegram	656.00
15	Rent & Taxes	31,700.00
16	Sanitation	245,054.00
17	Stationery	18,889.00
18	Tel.Charges	25,493.00
19	Transport Allow	46,000.00
20	Water Charges	81,056.00
21	Workshop Raw Material	34,251.00
Total		17,518,660.50
Expenditure on contingencies		5,773,209.50


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT

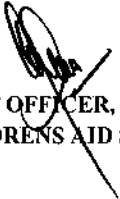


THE CHILDRENS AID SOCIETY, MUMBAI

All Institution (Excluding BKN,ITC & MDCH)

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE
OF CHILDREN**

Sr no	Particulars	Amount
1	Books & Journals	14,169.00
2	Charges for Transferring Children	13,220.00
3	Clothing & Bedding	418,260.00
4	Dietary	6,388,016.00
5	Education Exp	104,493.00
6	Fuel	1,207,907.00
7	Game & Recreation	146,481.00
8	Sanitation	878,505.00
9	Stationery	155,219.50
10	Travelling Exp	5,163.00
Total		9,331,433.50


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT




THE CHILDRENS AID SOCIETY, MUMBAI

Balkalyan Nagari

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE
OF CHILDREN**

Sr no	Particulars	Amount
1	Books & Journals	1,208.00
2	Clothing & Bedding	12,257.00
3	Dietary	1,394,289.00
4	Educational Exp	33,759.00
5	Fuel	263,870.00
6	Games & Recreation	15,440.00
7	Medicine	8,691.00
8	Sanitation	153,591.00
9	Stationery	22,073.00
<u>Total</u>		<u>1,905,178.00</u>


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT




THE CHILDRENS AID SOCIETY, MUMBAI

Industrial Training Centre

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE
OF CHILDREN**

Sr no	Particulars	Amount
1	Audit Fees	13,319.00
2	Conv.Charges	1,737.00
3	D.A.	287,646.00
4	Electricity Charges	20,790.00
5	H.R.A.	100,336.00
6	Misc. Exp	1,156.00
7	Pay of Staff	327,150.00
8	Sanitation	2,934.00
9	Stationery	1,026.00
10	Tel. Charges	6,824.00
11	Transport Allow	3,196.00
Total		766,114.00


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT





THE CHILDRENS AID SOCIETY, MUMBAI

Industrial Training Centre

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE
OF CHILDREN**

Sr no	Particulars	Amount
1	Audit Fees	13,319.00
2	Conv.Charges	1,737.00
3	D.A.	287,646.00
4	Electricity Charges	20,790.00
5	H.R.A.	100,336.00
6	Misc. Exp	1,156.00
7	Pay of Staff	327,150.00
8	Sanitation	2,934.00
9	Stationery	1,026.00
10	Tel. Charges	6,824.00
11	Transport Allow	3,196.00
<u>Total</u>		<u>766,114.00</u>


CHIEF OFFICER,
CHILDRENS AID SOCIETY, MUMBAI


SUPERINTENDENT
ACCOUNTS & AUDIT



Form no.10B

Audit Report under section 12A(b) [now section 12A(1)(b)] of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the Balance Sheet of Children's Aid Society, Mumbai as at 31st March 2014 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view –

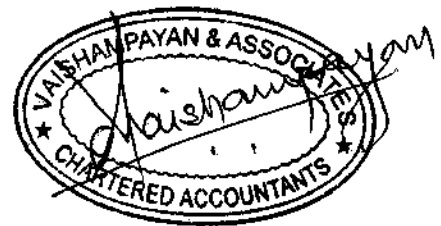
1. in the case of the Balance Sheet, of the state of affairs of the above-named trust as at 31st March 2014,
and
2. in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure of its accounting year ending on 31st March 2014

The prescribed particulars are annexed hereto.

Place: Mumbai

Date : 21/07/2016

For Vaishampayan & Associates
Chartered Accountants



Amit A Vaishampayan.
Membership No. 100629
FRN No. 111226W

Annexure

I. Application of income for charitable or religious purposes

	Particulars	Remarks
1	Amount of income of the previous year applied to charitable or religious purposes in India during that year	8,66,50,696/-
2	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, Trust has not exercised such option.
3	Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly/in part only for such purposes. <u>Note:</u> Section 11 has been amended to provide for 15% instead of 25%	NIL
4	Amount of income eligible for exemption under section 11(1)(c) (Give details)	N.A.
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b)? If so, the details thereof	N.A.
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11 (1B)? If so, the details thereof	N.A.
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof?	No
	If so, details thereof	N.A.



II. Application or use of income or property for the benefit of persons referred to in section 13(3)

1	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner?	No



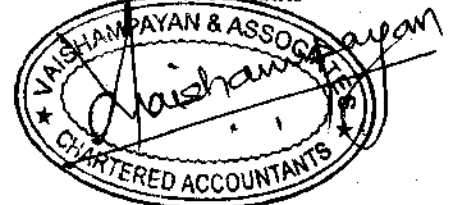
III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest

Sr.No	Name and Address of the Concern	Where the concern is a company number and class of shares held	Nominal Value of the Investment	Income of the Investment	Whether the amount in Col.4 exceeds 5 percent of the capital of the concern during the previous year-say, YES/NO
1	2	3	4	5	6
NIL	NIL	NIL	NIL	NIL	NIL
TOTAL					

PLACE: MUMBAI

DATE: 21/07/2016

For Vaishampayan & Associates
Chartered Accountants



Amit A Vaishampayan.
Membership No. 100629
FRN No. 111226W

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED
UNDER SUB- SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF
THE BOMBAY PUBLIC TRUSTS ACT.**

Registration No.: F - 205 (B)

Name of the Public Trust: THE CHILDRENS AID SOCIETY, MUMBAI

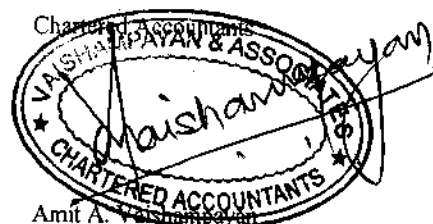
For the year ended: 31st March 2014

(a)	whether accounts are maintained regularly and accordance with the provisions of the Act and the rules.	YES
(b)	Whether receipt and disbursements are properly and correctly shown in the account	YES
(c)	Whether the Cash balance & vouchers in the custody of the manager or trustee on the date of audit were in agreement with the 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, the changes therein are communicated from time to time regional office. And the defects and inaccuracies mentioned in the previous audit reports have been duly complied with;	YES
(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 we applied for any object or purpose other than the object or purpose of the Trust;	NO
(h)	The amount of outstanding for more than one year and the amount of written off, if any;	NIL
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	NO
(j)	Whether any money of the Public trust has be invested contrary to the invested contrary to the provisions of Section 35;	NO
(k)	Alienations, if any, of the immovable proper contrary to the provisions of Section 36 which have come to the notice of the auditor,	N.A.
(l)	All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure; omission, loss or waste was caused inconsequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	N.A.
(m)	Whether the budget has been filed in the from provided by rule 16 A;	YES
(n)	Whether the maximum and minimum number of the trustees is maintained;	YES
(o)	Whether the meetings are held regularly as Provided in such instrument;	YES
(p)	Whether the minutes books of the proceedings of the meeting is maintained ;	YES
(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 the irregularities pointed out by the auditor in the accounts of the Previous year have been duly complied with by the trustees during the period Of the audit;	N.A.
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	NONE

Place: Mumbai

Date: 21/07/2016

For Vaishampayan & Associates



Amif A. Vaishampayan
Partner
Membership No. 100629
Firm No - 111226W

SCHEDULE VIII
[Vide rule 17(1)]

Name of the Public Trust :- The Children's Aid Society, Mumbai.
Balance Sheet for the year ending 31st March, 2014

<u>FUNDS AND LIABILITIES</u>	<u>Note</u>	<u>RS</u>	<u>RS</u>	<u>PROPERTY AND ASSETS</u>	<u>Note</u>	<u>RS</u>	<u>RS</u>
<u>Trusts Funds or Corpus.</u> Balance as per last balance sheets adjustment during the year (give details)			201,558	<u>Immovable Properties</u> (Suitably classified giving mode of calculation)	5		6,289,008
<u>Other Earmarked funds</u> (Created under the provisions of the trust deed or scheme or out of the income)			-	Additions or deductions (including those for depreciation) If any during the year	6		2,069,698
Depreciation Fund				<u>Investments</u> (Suitably classified giving mode of valuation).	7		2,128,937
Sinking Fund				<u>Furniture and Deadstock</u> Balance as per last balance sheet.		2,090,435	
Reserve Fund.				Add:- Addition during the year		275,050	
<u>Any other fund.</u>				Less:- Depreciation during the year		236,549	
i) Special & Earmarked fund	1	13,709,600	18,072,261				
ii) General fund (As per last Balance sheet)		4,362,661		<u>Other Assets</u>			214,847
				Opening Balance	8	252,762	
				Add:- Addition during the year		-	
				Less:- Depreciation during the year		37,915	
<u>Loans (Secured or unsecured).</u>				<u>Loans (Secured or unsecured)</u>			
From trustee				Good/doubtful		-	
From others.				Loans scholarships		-	
				Other loans.		-	
<u>Liabilities.</u>				<u>Advances</u>			
For expenses	2	25,100,779	27,665,063	To trustees		-	
For advances	3	1,512,670		To employees		-	
For rent and other deposits	4	1,051,614		To contractor	9	210,200	816,592
For sundry credit balances							



<u>Income and Expenditure Account</u>	Balance as per last balance Less appropriation, if any Add/Less : Surplus or deficit as per Income and Expenditure account	(9,968,420) - (9,201,427)	(19,169,847)	To lawyers To others	10 606,392	Income outstanding Rent Interest Other income	11 15,228,427 4,480 17,045	15,245,472	26,769,035 15,245,472 4,480 17,045 26,769,035
Total			26,769,035						

Market value as on the date of the balancesheet should also be given by way of a note.
Particulars of investment in concerns in which the trustees are interested shall be given separately by way of a note.

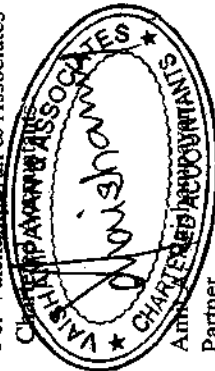
The above balancesheet to the best of my/our belief.
contains a true account of the Funds and Liabilities and of the Property and Assets of the trust

As per our report of even date.

Dated: 21/07/2016

Place :- Mumbai

For Vaishampavan & Associates



Supritendant
Accounts & Audit

Chief Officer

Hon. Treasurer

SCHEDULE IX
[Vide rule 17(1)]

Register No.:- **F-205 (B)**

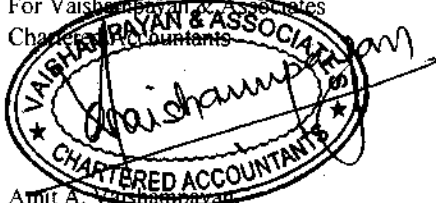
Name of the Public Trust :- **The Children's Aid Society, Mumbai**
Income & Expenditure for the year ending **31st March,2014**

EXPENDITURE	Note	RS	INCOME	Note	RS
<u>To Expenditure in respect of Properties</u>			By,Rent		-
a)Rent & taxes,cesses	12	611,615	By,Interest		-
b)Repairs & Maintainance	13	2,958	on securities		-
c)Pay to staff	14	59,482,437	on loans		-
d)Insurance		-	on bank accounts	24	708,473
e)Depreciation (By way of Provision or Adjustments)		-			
f)Other Expenses	16	2,484,620	By,Dividend		-
			By,Donation in cash or kind	25	9,890,121
To,Establishment Expenses	17	8,107,947	By,Grants	26	62,138,596
To Remuneration to trustees		-	<u>By,Income from other sources</u>		
To,Remuneration		-	Work shop income	27	17,938
(In case of Math) to the head of math, including his household expenditure,if any.		-	Agriculture income	28	5,874
To ,Legal expenses		-	other income	29	4,688,267
To, Audit fees	18	118,902			
To, contribution and fees	19	1,607,769			
<u>To,Amount written off-</u>					
a) Bad debts		-	By,Transfer from Reserve		-
b) Loan Scholarships		-	By Deficit carried over balance sheet		9,201,427
c) Irrecoverable rents		-			
d) Other Items		-			
To,Miscellenous expenses	23	176,014			
To,Depreciation	15	274,463			
To,Amounts transferred to Reserve or specific funds		-			
<u>To,Expenditure on objects of trust</u>					
a)Religious		-			
b)Educational	20	224,528			
c)Medical Relief	21	645,556			
d)Relief of Poverty		-			
e)Other Charitable Objects	22	12,913,888			
Total		86,650,696	Total		86,650,696

Dated.....**21/07/2014**

Place :- Mumbai.

For Vaishampayan & Associates
Chartered Accountants



AMIT A.
Partner
Membership No. 100629
Firm No-111226W

[Signature]
Supritendant
Accounts & Audit

[Signature]
Chief Officer

[Signature]
Hon. Treasurer

The Childrens Aid Society, Mumbai

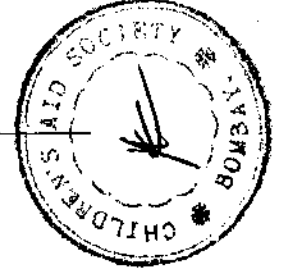
Schedule forming part of Balance sheet as on 31st March, 2014

Note 1 - Specific & Earmarked Donation & Grants

Particulars	Opening Balances as on 01.04.2013	Receipts/ Transfers during the year 2013-2014	Sub-total	Payments/ Transfers during the year 2013-14	Closing Balance as on 31.03.2014
A D Mahadevia	200,000	-	200,000	-	200,000
Boys Dormitories	70,968	-	70,968	-	70,968
Britania Community	110,193	-	110,193	-	110,193
Britania Ind Ltd	5,524	-	5,524	-	5,524
C Aid Chairmans Fund	37,960	-	37,960	-	37,960
Child Welfare Committee	5,000	-	5,000	-	5,000
Child Welfare Fund	5,689,471	128,346	5,817,817	-	5,817,817
Developmnt Fund	306,420	-	306,420	-	306,420
Donation for Madhyamik Vidyala Mkd	150,575	-	150,575	-	150,575
Donation from P.S. Kamat.	50,000	-	50,000	-	50,000
Don Bosco	871	-	871	-	871
Don From Trustee	87,240	-	87,240	-	87,240
Educational Fund Mkd Inst	582,182	-	582,182	-	582,182
Foreign Contbn	807,116	-	807,116	-	807,116
Fun Fair Progrme	25,601	-	25,601	-	25,601
GIA From Dist Sport Off for Play Ground Development	150,000	-	150,000	-	150,000
Grant From Govt Balsadan	70	-	70	-	70
K M Sugar Mills	250,000	-	250,000	-	250,000
K N Ticku	10,000	-	10,000	-	10,000
L N Renu	10,560	-	10,560	-	10,560
MD ECGC	10,000	-	10,000	-	10,000
Mohan	1,001	-	1,001	-	1,001



Mohd Amin Yusuf Trust	2,053	-	-	2,053	-	2,053	-	2,053
Motia Prakash	10,000	-	-	10,000	-	10,000	-	10,000
M R Kadam	100,000	-	-	100,000	-	100,000	-	100,000
National Award Fund	100,000	-	-	100,000	-	100,000	-	100,000
Perukolam Janaki	12,000	-	-	12,000	-	12,000	-	12,000
P N Ananthana	4,000	-	-	4,000	-	4,000	-	4,000
Purchase of Lockers	159,500	-	-	159,500	-	159,500	-	159,500
R J Jain	1,000	-	-	1,000	-	1,000	-	1,000
R M Shah	3,000	-	-	3,000	-	3,000	-	3,000
Roshita Gomes	66,000	-	-	66,000	-	66,000	-	66,000
R S Mani	15,000	-	-	15,000	-	15,000	-	15,000
Sarla Suresh	5,000	-	-	5,000	-	5,000	-	5,000
Shantaram	1,000	-	-	1,000	-	1,000	-	1,000
Shrinath Ramrao Ugrankar Fund	10,000	-	-	10,000	-	10,000	-	10,000
Sitabhai	1,000	-	-	1,000	-	1,000	-	1,000
Solar Water Heater	85,000	-	-	85,000	-	85,000	-	85,000
S P Chandravarkar	10,000	-	-	10,000	-	10,000	-	10,000
Suresh B Lund	25,000	-	-	25,000	-	25,000	-	25,000
Suresh L Kumar	10,000	-	-	10,000	-	10,000	-	10,000
Suresh Modwani	15,000	-	-	15,000	-	15,000	-	15,000
Tata Trust	19,345	-	-	19,345	-	19,345	-	19,345
The Childrens Township Project Fund	4,358,605	-	-	4,358,605	-	4,358,605	-	4,358,605
Vimal	2,000	-	-	2,000	-	2,000	-	2,000
V L Shanbhag	2,500	-	-	2,500	-	2,500	-	2,500
V S Purande	3,000	-	-	3,000	-	3,000	-	3,000
V V Nair	500	-	-	500	-	500	-	500
Grand Total	13,581,254	128,346	13,709,600	13,709,600	13,709,600	13,709,600	13,709,600	13,709,600



Notes to Accounts

Note -2 Liabilities for expenses	Amount
O/S.Liabilities for Exp.for the Year 2010-11	8,905
O/S. Liabilities for Sundry Creditors for 2011-12	25,052,548
O/S Liabilities for the Year 2012-2013	39,326
Total	25,100,779

Note - 3 Liabilities for Rent and other deposits	Amount
Tax Deducted at Source	1,029
Caution Money Deposit - Itc	59,350
Deposit Against Tender	633,400
Deposits From Contractors	78,500
GIA from Mazgaon under CSR Project	740,391
Total	1,512,670

Note -4 Liabilities for Sundry credit balances	Amount
Earned Wages	239,312
Markmoney - CCH	7,022
Markmoney - DSIS	130
Markmoney - MDCH	502
Private Poperty - CCH	4,629
Private Property - AOH	8,299
Private Property - BKN	10,738
Private Property - DSIS	18,689
Private Property - MDCH	26,310
Private Property - OHU	22,206
Privat Property - NOH	12,466
LIC Premium	152
M S Emp Prof Tax - Co	30,560
PF Scheme	630,350
Provision for Audit fees	40,250
Total	1,051,614

Note - 5 Immovable Property	Amount
Chembur Home Property	1,133,673
Childrens Aid Township Project	4,770,525
Lady Barbourne	28,870
Pitruvatsalya Building	355,940
Total	6,289,008

Note - 6 Investments	Amount
Inv with OT	1,861,393
Inv with Official Trustee (C Aid Chairman Fund)	36,686
Inv with Official Trustee (S Ramrao Ugrankar E Fund)	171,619
Total	2,069,698



Note - 7 Depreciation on Furniture & Fixture

Particulars	Rate	Opening Balance	Addition	Depreciation	Closing Balance
Furniture & Fixture Deadstock	10%	1,745,131	265,050	201,018	1,809,163
Furniture & Fixture Deadstock - BKN	10%	345,304	10,000	35,530	319,774
Total		2,090,435	275,050	236,549	2,128,937

Note - 8 Other Assets

Particulars	Rate	Opening Balance	Addition	Depreciation	Closing Balance
Gymnastic Articles	15%	209,532	-	31,430	178,102
Motor Vehicles	15%	43,230	-	6,485	36,745
Total		252,762	-	37,915	214,847



Note - 9 Advances to Employees	Amount
Festival Advances	210,200
Total	210,200

Note - 10 Advances to Others	Amount
Advances to Purchases	43,804
Security deposit	562,588
Total	606,392

Note - 11 Cash & Bank Balances	Amount
Bank Of Maharashtra -9230	539,668
Dena Bank S/B A/c-057310002983	55,441
Punjab National Bank -145463	935,157
Punjab National Bank - 446210	2,884,530
Uco Bank S/B A/c No. 12739	45,117
Uco Bank S/B A/c No. - 12834	5,761,595
Uco Bank S/B A/c No. - 13363	247,259
Uco Bank S/B A/c No. - 14047	537,984
Uco Bank S/B A/c No. - 5297	2,172,210
Uco Bank Current A/c-99	1,046,271
Fixed Deposits	1,003,196
Total	15,228,427



Expenses

Note -12 Rent & taxes,cesses	Amount
Rent & Tax - Cch	211,498
Rent & Tax - Bkn	218,038
Rent & Taxes - DSIS	7,617
Rent & Taxes - Mdch	31,700
Rent & Taxes- Ohu	142,762
Total	611,615

Note - 13 Repairs & Maintainance	Amount
General Repairs - OHU	2,223
General Repairs- BKN	735
Total	2,958

Note - 14 Pay to staff	Amount
Dearness Allowance. - Aoh	1,051,161
Dearness Allowance - Cch	4,681,926
Dearness Allowance - Co	1,316,272
Dearness Allowance - DSIS	3,989,610
Dearness Allowance - Itc	287,646
Dearness Allowance - Mdch	4,319,103
Dearness Allowance - Noh	1,111,718
Dearness Allowance - Ohu	6,099,230
Gratuity	2,038,008
H.R.A. - Aoh	334,066
H.R.A. - Cch	994,587
H.R.A. - DSIS	700,834
H.R.A. - Itc	100,336
H.R.A. - Mdch	796,798
H.R.A. - Noh	86,526
H.R.A. - Ohu	1,020,030
H.R.A. & Comp. Allow - Co	131,442
Leave Salary - Aoh	62,703
Leave Salary - CCH	380,472
Leave Salary - Co	45,774
Leave Salary - DSIS	201,477
Leave Salary - Mdch	362,773
Leave Salary - Noh	56,490
Leave Salary - Ohu	338,089
Ltc- Cch	14,016
LTC - OHU	12,430
Ltc -Co	3,976
Ltc- Mdch	7,712
Ltc-Dsis	11,906
Other Allow - Aoh	180
Other Allow - Cch	4,346
Other Allow - Dsis	2,559
Other Allow - Mdch	3,944
Other Allow - Noh	2,073
Other Allow - Ohu	3,539
Other Allow- Co	360
Pay of Staff - Aoh	1,296,850



Pay of Staff - Cch	4,991,467
Pay of Staff - Co	1,511,072
Pay of Staff - DSIS	4,736,428
Pay of Staff - Mdch	5,199,120
Pay of Staff - Noh	1,484,780
Pay of Staff- Bkn	1,140,266
Pay of Staff- Mazgaon Dock	728,603
Pay of Staff- Ohu	7,203,612
Pay of Staff-ITC	327,150
Transport Allow - Aoh	20,400
Transport Allow - Cch	59,435
Transport Allow - Co	4,800
Transport Allow - DSIS	55,245
Transport Allow - Mdch	46,000
Transport Allow - Noh	6,600
Transport Allow - Ohu	93,301
Transport Allow- Itc	3,196
Total	59,482,437

Note - 15 Depreciation	Amount
Depreciation -BKN	35,530
Depreciation -CO	238,933
Total	274,463

Note -16 Other Expenses	Amount
Car Exp - Co	26,300
Exp. for Installing Individual Meter	1,250
Exp. Towards Install of Indv. Meter of Quarters	170,830
Fuel - CCH	238,516
Fuel - DSIS	326,005
Fuel - NOH	245,579
Fuel - OHU	397,807
Fuel- BKN	263,870
Fuel- Mdch	392,224
Game & Recreation - Dsis	7,875
Games & Grecreation - AOH	33,410
Games & Recreation - BKN	15,440
Games & Recreation - CCH	78,310
Games & Recreation - Co	4,790
Games & Recreation - MDCH	12,821
Games & Recreation - NOH	6,590
Games & Recretation - Ohu	15,506
Legao & Prof. Charges - Co	45,000
Travelling Exp - Aoh	90
Travelling Exp- DSIS	1,000
Travelling Exp. -Co	4,073
Treating Guest - Co	110
Treating Guest - OHU	4,546
Exp. Towards Child Welfare Committee	171,034
Exp. Towards CWC Wankhurd	7,644
Exp. Towards J. B. Mumbai City	6,500
Exp. Towards J. B. Mum Suburban	7,500
Total	2,484,620

Note -17 Establishment Expenses	Amount
Elec. Charges - Bkn	499,638
Electricity Charges - Aoh (Aoh)	84,099
Electricity Charges - Cch	2,058,028
Electricity Charges - Co	1,790
Electricity Charges - ITC	20,790
Electricity Charges - Mdch	856,019
Electricity Charges - Noh	240,762
Electricity Charges - Ohu	2,008,227
Electricity Charges- DSIS	774,063
Postage & Tel - Ohu	907
Postage & Tel. - Aoh	40
Postage & Tel. - Bkn	210
Postage & Tel. - Dsis	195
Postage & Tele - Cch	914
Postage & Telegram - Mdch	656
Postage & Telegram - Noh	610
Postage & Telegrams - Co	1,465
Conv. Charges - Ohu	10,821
Conv.Charges - Aoh	4,049
Conv.Charges - BKN	11,891
Conv.Charges - Co	22,127
Conv.Charges - Dsis	11,590
Conv.Charges - Itc	1,737
Conv.Charges-Cch	33,426
Conv.Charges-Mdch	33,007
Conv-Charges - Noh	7,259
Water Charges - Aoh	13,832
Water Charges - Bkn	450,710
Water Charges - Cch	196,561
Water Charges - Dsis	274,576
Water Charges - Mdch	81,056
Water Charges - Noh	18,844
Stationery - AOH	4,495
Stationery - BKN	22,073
Stationery - Co	72,157
Stationery - DSIS	14,595
Stationery - ITC	1,026
Stationery - MDCH	18,889
Stationery - NOH	7,849
Stationery - Ohu	33,770
Stationery-CCH	22,354
Tel. Charges - BKN	19,142
Tel. Charges - CO	57,226
Tel. Charges - DSIS	15,826
Tel. Charges - Itc	6,824
Tel. Charges - Noh	14,620
Tel. Charges-OHU	32,037
Tel.Charges-CCH	16,040
Tel.Charges-Mdch	25,493
Tel.Charges-Aoh	3,632
Total	8,107,947

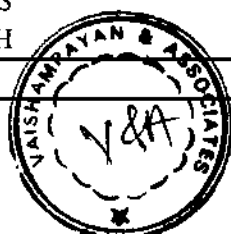


Note -18 Audit fees	Amount
Audit Fees - Aoh	13,320
Audit Fees - Bkn	13,319
Audit Fees - Cch	13,321
Audit Fees Co	12,338
Audit Fees - Dsis	13,321
Audit Fees - ITC	13,319
Audit Fees - Mdch	13,321
Audit Fees - Noh	13,320
Audit Fees - Ohu	13,323
Total	118,902

Note-19 Contribution and fees	Amount
Pf-Aoh	75,522
Pf-Cch	329,042
Pf-Co	86,885
Pf-Dsis	279,604
Pf-Mdch	327,398
Pf-Noh	100,201
Pf-Ohu	409,117
Total	1,607,769

Note - 20 Educational Exp	Amount
Books & Journals - BKN	1,208
Books & Journals - CCH	4,527
Books & Journals - CO	4,489
Books & Journals - DSIS	394
Books & Journals - Mdch	3,771
Books & Journals - Noh	180
Books & Journals - Ohu	4,579
Education Exp - Ohu	6,916
Educational Exp - Bkn	33,759
Educational Exp - Dsis	65,005
Educational Exp- Aoh	21,000
Educational Exp.- Mdch	18,682
Educational Expenses-Cch	11,572
Workshop (Raw Material)- Aoh	4,620
Workshop (Raw Material)-Cch	1,435
Workshop (Raw Material)-DSIS	2,492
Workshop (Raw Material)-Ohu	5,648
Workshop Raw Material - Mdch	34,251
Total	224,528

Note -21 Medical Relief Expenses	Amount
Medicine - Aoh	11,111
Medicine - BKN	8,691
Medicine - Ohu	62,127
Medicine- Mdch	536,191
Medicine-CCH	6,287
Medicines - DSIS	5,971
Medicines - NOH	15,178
Total	645,556



Note - 22 Other Charitable Objects	Amount
Ambulance Car Exp - MDCH	33,717
Charges for Transferring Children- OHU	13,220
Clothing & Bedding - AOH	6,660
Clothing & Bedding - BKN	12,257
Clothing & Bedding - CH	173,945
Clothing & Bedding - DSIS	41,600
Clothing & Bedding - MDCH	180,688
Clothing & Bedding - NOH	50,900
Clothing & Bedding - OHU	145,155
Dietary - AOH	120,834
Dietary - BKN	1,394,289
Dietary - Cch	893,833
Dietary - Dsis	1,108,740
Dietary - Noh	1,093,507
Dietary - Ohu	3,171,102
Dietary- Mdch	3,193,357
Sanitation - AOH	4,870
Sanitation - Bkn	153,591
Sanitation - Cch	217,364
Sanitation - DSIS	96,247
Sanitation - Itc	2,934
Sanitation - Mdch	245,054
Sanitation - Ohu	403,446
Sanitation- Noh	156,578
Total	12,913,888

Note - 23 Miscellaneous Expenses	Amount
Miscellaneous Expenses - Aoh	19,418
Miscellaneous Expenses - BKN	21,246
Miscellaneous Expenses - Co	53,393
Miscellaneous Expenses - Noh	4,821
Miscellaneous Expenses- CCH	36,385
Miscellaneous Expenses- ITC	1,156
Miscellaneous Expenses - Mdch	16,313
Miscellaneous Expenses - Ohu	18,824
Miscellaneous Expenses- DSIS	4,458
Total	176,014

Note - 24 Interest Income On Bank A/c	Amount
Interest on Saving Bank Account	496,057
Interest on Investment	187,905
Interest on Fixed Deposit	24,511
Total	708,473



Note - 25 Donation in cash or kind	Amount
Donation Under CSR Project	100,000
Earmakred Donation	1,336,622
Donation in Kind - AOH	126,776
Donation in Kind - BKN	1,166,503
Donation in Kind - Cch	856,534
Donation in Kind - DSIS	527,996
Donation in Kind - MDCH	3,347,017
Donation in Kind - NOH	732,462
Donation in Kind - OHU	1,573,057
Donation Recd From Mdch	123,154
Total	9,890,121

Note - 26 Grants	Amount
GIA FROM GOVT. OF MAHA	49,016,740
GIA From Social Welfare Deptt	8,851,810
GIA FROM BMC	150,000
GIA From Govt Mah for CGC Umarghadi	6,000
GIA FROM GOVT OF MAH - MAINT	3,361,000
GIA IN AID FROM SWD	753,046
Total	62,138,596

Note - 27 Workshop Income	Amount
Workshop Income- Mdch	15,408
Workshop Income-Dsis	380
Workshop Income - Ohu	2,150
Total	17,938

Note - 28 Agriculture Income	Amount
Agriculture Income	5,874
Total	5,874

Note - 29 Other Income	Amount
Compensation for Film Shooting	3,575,000
Compensation for Use of Power House - CCH	1,200
Comp. for Using DSIS HALL FOR Function	350,000
Comp. From Police Commissioner Trombay	19,371
Hair Cutting Saloon - Cch	29,852
Income & Exp. for Filling of 79 Vacant Post	588,778
Maintenance Charges of Adopted Children	24,000
Ordinary Membership Subscription	5,000
Residential Hostel Monthly Fees	7,200
Right to Information Act	166
Sale of Greeting Card	64,750
Sale of Tender Forms	16,000
Sundry Income	6,950
Total	4,688,267



The Children's Aid Society, Mumbai.

SIGNIFICANT ACCOUNTING POLICIES

for the Year ended 31st March 2014

1. Basis of preparation of financial statements:

The accompanying financial statements have been prepared under the historical cost convention, on accrual basis, in accordance with generally accepted accounting principles in India and the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of The Bombay Public Trusts Act, 1950.

2. Use of Estimates:

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known/materialize.

3. Investments:

Investments, which are readily realizable and intended to be held for not more than one year are classified as Current Investments. All other Investments are recognized as Long Term Investments and are carried at Cost of Acquisition.

4. Fixed Assets:

Fixed Assets are carried at cost of acquisition or construction and they are stated at historical cost. Liability in respect of the assets acquired/construction completed during the year has been accrued in the books.

5. Depreciation:

Depreciation on fixed assets is provided using the straight-line method, based on the useful life of the fixed assets as estimated by the Medical Director at the following rates:

Furniture and Fixture	10.00 %
Gymnastic Articles	15.00 %
Motor Vehicle	15.00 %

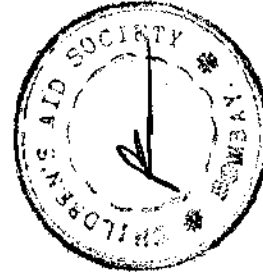


SCHEDULE IX-A
[Vide rule 17]

Statement of Income for the year ending 31st March, 2014

Name and registered number of the Public Trust :- The Children's Aid Society, Mumbai.
Income and Expenditure Account for the year ending 31st March 2014

Particulars of Property	Income from immovable property				Income from other property securities (if any)				Total realisation & outstanding.		Remarks	
	Income of the arrears at the end of previous year	Demand of income at end of the previous year	Amount realised during the year	Arrears outstanding with details of the year of which they belong.	Description of property.	Income of the arrears at the end of previous year	Amount to be recovered during the year.	Amount realised during the year.	Arrears of outstanding.	Total amount recovered during the year.		Total arrears outstanding
1	2	3	4	5	6	7	8	9	10	11	12	13
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



SCHEDULE IX-B
[Vide rule 17]

Statement of Expenditure for the year ending 31st March, 2014

Name and registered number of Public Trust:- The Children's Aid Society, Mumbai.

Assesses & other government dues	Municipal & other taxes	Charges incurred for maintenance & necessary improvement of property including repairs	Remuneration to managers and/or trustees	Pay & allowance of servants	On objects (i.e. Religious, Educational, Medical)	On charitable objects	Miscellaneous expenses & other Exp(including contribution)	Total Expenditure	Total Income	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
-	611,615	2,958	-	59,482,437	870,084	12,913,888	176,014	86,650,696	77,449,269	(9,201,427)	Deficit



SCHEDULE IX-C

[Vide rule 32]

Statement of income of the public trust liable to contribution for the year ending **31st March, 2014**

Name and Registered No. of Public Trust:- **The Children's Aid Society, Mumbai.**

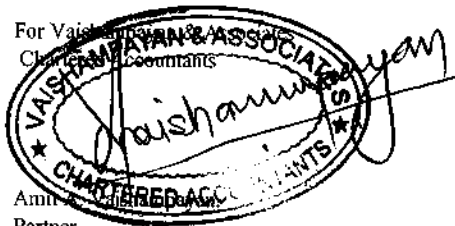
Particulars	RS	RS
I. Income as shown in the Income & Expenditure Account (Schedule IX)		
II. Items not chargeable to contribution under section 58 and rule 32		
(i) Donation received from other public trust and Dharmadas.		
(ii) Grants received from Government and local authorities.		
(iii) Interest on Sinking or Depreciation Fund.		
(iv) Amount spent for the purposes of secular education.		
(v) Amount spent for the purpose of medical relief.		
(vi) Amount spent for the purpose of veterinary treatment of animals.		
(vii) Deduction out of income from lands used for agricultural purpose -		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production if lands are cultivated by the 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 buildings.		
(e) Cost of collection at 4 per cent of gross rent of buildings let out.		
(x) Cost of collection of income or receipt from securities, stocks, etc. at one 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.		
Gross annual income chargeable to contribution		NIL
Amount of Contribution computed at the rate fixed under the subsection (1) of section 58 and payable.		NIL

As per decision given by SUPREME COURT OF INDIA in State of Maharashtra & Ors Vs. The Salvation Army, Western India Territory Dated - 10th February 1975 CITATION: 1975 AIR 846 1975 SCR (3) 475 1975 SCC (1) 509, the Trust is exempt from contribution.

“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 mentioned in the Schedule which have the effect of double deduction.”

Date :- 21/07/2016

For Vaishanav & Associates
Chartered Accountants



Amrith
Partner
Membership No. 100629
Firm No-111226W

APK
Supritendant
Accounts & Audit.

[Signature]
Chief Officer

SCHEDULE X
[Vide rule 21(2)]

Register of Audit Reports

Registered No. and Name of Public Trust :- The Children's Aid Society, Mumbai.

Year under Audit	Date of receipt of audit report	Name of Auditors	Remarks
1	2	3	4
F.Y. 2012-13	20/03/2015	Vaishampayan & Associates	Clear Report.
F.Y. 2011-12	31/12/2013	Mihir S. Shah.	Clear Report.
F.Y. 2010-11	25/03/2013	Mihir S. Shah.	Clear Report.
F.Y. 2009-10	2011	J.C.Bhatt.	Clear Report.
F.Y. 2008-09	01/10/2009	J.C.Bhatt.	Clear Report.
F.Y. 2007-08	01/10/2008	J.C.Bhatt.	Clear Report.
F.Y. 2006-07	04/10/2007	J.C.Bhatt.	Clear Report.
F.Y. 2005-06	05/06/2006	J.C.Bhatt.	Clear Report.
F.Y. 2004-05	15/10/2005	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2003-04	11/10/2004	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2002-03	31/07/2003	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2001-02	16/10/2002	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2000-01	20/10/2001	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1999-00	30/12/2000	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1998-99	18/10/1999	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1997-98	01/08/1998	Jayantilal Thakkar & Co.	Clear Report.



SCHEDULE X-AAA
[Vide rule 24A]

Register of property belonging to the The Children's Aid Society, Mumbai Trust

PART I – Immovable Property

Date & year of Preparation	Agriculture land			Other Property			Remarks	
	Name of the Village, Taluka & where situated	Area	Revenue Assessment	Nature of Property	Description	Location		Approximate or book value or rateable value
1	2	3	4	5	6	7	8	9
Survey of the Immovable Property is in process.								

Note. This form should be filled in as follows:

- (i) Firstly, the totals at the beginning of the year
- (ii) Secondly, increase during the year, in details
- (iii) Thirdly, decrease during the year, in details
- (iv) Fourthly, total at the end of the year.



Dated : 21/07/2018


CHIEF OFFICER

Points for discussion

The following points are observed by us during the statutory audit of "The Children's Aid Society, Mumbai" for the financial year 2013-14.

Particulars	Comments from assessee
<p><u>1. Requirement of Computerized Accounting System.</u> The Children's Aid Society should give preference to use computerized accounting system/software (E.g. Tally) instead of maintaining manual accounting records. This will help to management for reduction in mistakes for maintaining financial statements/accounting records & to complete financial statements in less time as compare to maintaining manual accounting records.</p>	<p>We have started to maintain accounting system in tally but we will also try to give preference to it as early as possible because giving preference to tally is lacking behind because of employee don't have proper knowledge of handling tally.</p>
<p><u>2. Requirement of training to employees for handling Accounting Software.</u> The Children's Aid Society should be provide training to employees for handling accounting software which will save employees working time spending on maintaining of multiple accounting records/books & it will also help to employees to concentrate on other official work instead of maintaining manual book keeping.</p>	<p>We will also make an arrangement to give training to the concerned employees for handling tally software after taking approval from GC/EC.</p>
<p><u>3. Requirement of proper recording of Immovable Property.</u> The Children's Aid Society should be keep proper record of Immovable Property as per requirement of section 36B read with rule 24A of the Bombay Port Trust Act, 1950 which says the register should be maintain in prescribed format of schedule X-AA for Immovable property.</p>	<p>We will make an arrangement for maintaining proper register for immovable property as required by the statue.</p>
<p><u>4. Requirement of proper maintenance, security & insurance of Immovable Property.</u> The Children's Aid Society should keep proper maintenance, security & should take insurance of Immovable property which will help society to maintain property in well manner.</p>	<p>We will try to keep proper maintainance of immovable property as well as we will take an insurance for the security of immovable property.</p>
<p><u>5. Requirement of maintenance of upkeep, housekeeping & movable property.</u> The Children's Aid Society should keep proper maintenance of upkeep, housekeeping & movable property.</p>	<p>We will try to keep proper maintainance of upkeep, house keeping & movable property.</p>
<p><u>6. Requirement of proper recording of movable Property.</u> The Children's Aid Society should be keep proper record of movable property by mainataining proper register.</p>	<p>We will make an arrangement for maintaining proper register for movable property as required by the statue.</p>



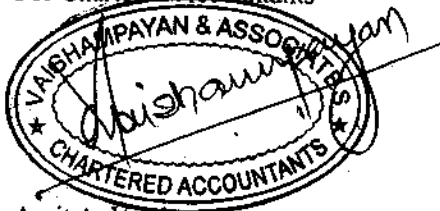
7. Requirement of proper maintenance, security & insurance of movable Property.

The Children's Aid Society should keep proper maintenance, security & should take insurance of movable property which will help society to maintain property in well manner.


We will try to keep proper maintainance of movable property as well as we will take an insurance for the security of movable property.

The above things are observed by us during the statutory audit of "The Children's Aid Society, Mumbai" for the financial year 2013-14 which needs to be improve by the society or management of the society for the effective & efficient work in future.

Vaishampayan & Association,
For Chartered Accountants



Amit A. Vaishampayan
Partner
Membership No. 100629
FRN No. 111226W


Supritendant
For Children's Aid Society


Chief Officer
For Children's Aid Society