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# PRABHA HIRA PRATISHTHAN

4588/1, Gatade Plot, Pandharpur,  
District: Solapur

ANNUAL ACCOUNTS 31.03.2022

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## INDEPENDENT AUDITOR'S REPORT

TO  
THE TRUSTEE  
PRABHA HIRA PRATISHTHAN, PANDHARPUR

### 1. Opinion:

We have audited the accompanying financial statements of **PRABHA HIRA PRATISHTHAN** located at: 4588/1, Gatade Plot, Pandharpur, District: Solapur which comprises the Balance Sheet as at **31.03.2022** and the Income and Expenditure Account for the year then ended, and a summary of Significant Accounting Policies and other explanatory information. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Bombay Public Trust Act 1950.

### 2. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion except the expenditure incurred mentioned in the Notes to Accounts No.: (b) and audit procedure carried out by us reported in key audit matters. Moreover, Notes to Accounts No.: (f) of notes to accounts, Construction of the trust building is completed under own supervision of the trust management. There was neither contract nor outsourcing of construction work. Trust has spent Rs. 8.52 lakhs, but not produced construction completion certificate from Registered Valuer to ascertain the cost of construction.



### 3. Auditor's response

Our audit procedures included verification the expediency of such nature of expenditure. Compare the expenditure relating to earlier year on given account head. Further also confirm ratio between the number of beneficiary and amount of expenditure incurred is within the limit. We suggested, the trust should obtain tax paid invoices receipt, bills, delivery challan etc as evidence of the payment. Even few expenditure which are through proper banking channel also required the proper supporting.

Refer Note (d) to the Notes to the Accounts, the trust has collected domestic and international donations of Rs. 91.48 lakhs and in respect of donations to the extent of Rs. 22.10 lakhs of which the detailed address, identity of the owner is not held on record.

### 4. Responsibilities of Management and those charged with Governance for Financial Statements:

Preparation of the financial statements in accordance with Bombay Trust Act 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

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

## 5. Auditor's 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 Standards of Audit(SA) 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 Standards of Audit(SA), 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control

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 entity'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

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

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.

**6. Report on other Regulatory requirements:**

Further our comments on the regulatory requirement as prescribed under Sub Section (2) of Section 33 and 34 r.w.r. 19 of the Maharashtra Public Trust Act, 1950 is annexed hereto separately.

For, **PANDHARE AND COMPANY**  
Chartered Accountants



*S. B. Pandhare*

S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

UDIN: 22016834AOYMVE8718

Place: Solapur

Date: 13.08.2022



**PANDHARE & Co.**  
CHARTERED ACCOUNTANTS

"Arth-Shilp" 594A, South Kasba,  
Near Date Ganpati Temple,  
Navi Peth, SOLAPUR – 413 007

PH: - (0217)-2724945/2622370.

E-mail: office@capandhare.co.in

Report of Auditor relating to accounts audited under sub-section (2) of sec. 33 & 34 of Rule 19 of the Bombay Public Trust Act, 1950.

## AUDITOR'S REPORT

P. T. R. No.:

E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

**YEAR ENDED 31.03.2022**

01. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rule?	Yes
02. Whether receipts and disbursement are properly and correctly shown in the accounts?	Yes refer our independent audit report.
03. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the account?	Yes
04. Whether all books deeds, accounts vouchers & other documents or record required by the auditors were produced before him?	Yes
05. Whether a register of movable and immovable properties is properly maintained, the charges therein are communicated from time to time to the regional office and the defect and inaccuracies maintained in the previous audited report have been duly complied with?	Yes
06. 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
07. Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the trust?	No
08. The amounts outstanding for more than one year and the amount written of if any.	Please Refer to the Remarks stated below the table.
09. Whether tenders were invited for repairs or construction involving expenditure exceeding to Rs. 50,000?	No tenders have been called for but a certificate from the Engineer regarding cost incurred for construction given. Further

	construction was completed departmentally by the trust.
10. Whether any money of the public trust has been invested contrary of the provisions of section 33?	No
11. Alienations, if any the immovable property contrary to the provisions of section 35 which have come to the notice of the auditors.	No
12. Any special matter the auditor may think for or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	No
13. All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or loss or waste of money of other property thereof and whether such expenditure failure, omission, loss or waste was caused in consequence of breach of trust of misapplication or any other person while in the management of the trust.	No
14. Whether the budget has been filed in the form provided by the Rule 16A?	Yes
15a. Whether the maximum and minimum number of the trustees is mentioned?	Yes
15b. Whether the meetings are held regularly as provided in such instrument?	Yes
15c. Whether the minute book of the proceedings of the meetings is maintained?	Yes
15d. Whether any of the trustees has any interest in the investment of the trust?	No
15e. Whether any of the trustee is a debtors or creditor of the trust?	No
15f. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit?	No

**Refer Notes to the Accounts in respect of observations in audit.**

For, PRABHA HIRA PRATISHTHAN

For, PANDHARE AND COMPANY  
Chartered Accountants

*(Signature)*

President

Prabha-Hira Pratishthan  
(Sou. M. A. Shah)

*(Signature)*

Secretary

Pratishthan  
(Sou. D. R. Ghadge)



*(Signature)*

S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

UDIN: 22016834AOYMVE8718

THE BOMBAY PUBLIC TRUST ACT, 1950.  
SCHEDULE IX C  
[Vide Rule (32)]

P. T. R. No.

E-772

**STATEMENT OF INCOME LIABLE TO CONTRIBUTION  
FOR THE YEAR ENDED: 31<sup>ST</sup> MARCH 2021**

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

Sr.	Particulars	Amount (Rs.)
I.	Income as shown in the Income & Expenditure Account (Schedule IX)	Rs.79,03,762
II.	Items not chargeable to contribution under section 58 and Rule 32.	
1.	Donation received from Govt. and Local Authorities	
2.	Grants by Govt. and loan authorities	
3.	Interest on Sinking or Depreciation fund	
4.	Amount spent for the purpose of secular education.	
5.	Amount spent for the purpose of medical relief.	
6.	Amount spent for the purpose of veterinary treatment of animals.	
7.	Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	
8.	Deduction out of income from land used for agriculture purpose. a) Land Revenue and Local Fund Cess. b) Rent payable to Superior landlords. c) Cost of production if lands are cultivated by trust.	Income of the trust is not liable for contribution, since this trust is exclusively established for medical relief, education maintenance and rehabilitation of HIV & AIDS affected children u/s. 58(2) of the Maharashtra Public Trust Act, 1950.
9.	Deduction out of income from land used for non-agriculture purpose. a) Assessment Cases and other. b) Govt. or Municipal purpose ground rent payable to the superior landlord. c) Insurance premium d) Repairs at 10% of gross rent of building e) Cost of collection at 4% of gross rent of building layout.	
10.	Cost of collection of income or receipt from securities, stocks etc, at 1% of such income.	
11.	Deduction on account of repairs is respect of	

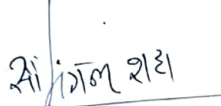


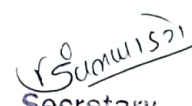


	<p>building not rented and yielding no income at 10% of the estimated gross annual rent.</p> <p>Gross Annual income chargeable to contribution, "Certified that while claiming deduction admissible under the above schedule we have not claimed any amount twice either wholly or partly against any of the items mentioned in the schedule which have the effect of deduction".</p>	
	Balance:	<p>-----</p> <p>NIL</p> <p>=====</p>


For, PRABHA HIRA PRATISHTHAN

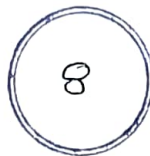
For, PANDHARE AND COMPANY  
Chartered Accountants

  
 President  
 Prabha-Hira Pratishthan  
 (Sou. M. A. Shah)

  
 Secretary  
 (Sou. D. R. Ghadge)



  
 S. B. Pandhare  
 Partner, M. No.: 016834  
 FRN: 107292W  
 UDIN: 22016834AOYMVE8718



THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX D

See Rule 19(2A)


Information to be submitted by the Auditor along with  
Audit Report under Sub Section (1) of Section 34 of the MPT Act,

P. T. R. No. E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

Sr. No.	Particulars	Details																														
1	2	3																														
01.	PANo of the Trust:	AABTP0199C																														
02.	Registration No. of sec. 12AA:	AABTP0199CE20215																														
03.	Date of Registration u/s. 12AA:	30-09-2021																														
04.	Ack. No.: with Date of Filing of the return of income for the earlier three years:																															
	<table border="1"><thead><tr><th>Fin. Year</th><th>Ack. No.:</th><th>Date of Filing</th></tr><tr><th>1</th><th>2</th><th>3</th></tr></thead><tbody><tr><td>2020-21</td><td>225116520161221</td><td>16-12-2021</td></tr><tr><td>2019-20</td><td>879728051241220</td><td>24-12-2020</td></tr><tr><td>2018-19</td><td>226677930281019</td><td>28-10-2019</td></tr></tbody></table>	Fin. Year	Ack. No.:	Date of Filing	1	2	3	2020-21	225116520161221	16-12-2021	2019-20	879728051241220	24-12-2020	2018-19	226677930281019	28-10-2019																
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05.	PANo of all the trustees:																															
	<table border="1"><thead><tr><th>Sr. No.</th><th>Name of the trustee</th><th>PANo.</th></tr><tr><th>1</th><th>2</th><th>3</th></tr></thead><tbody><tr><td>01.</td><td>Sou. Mangal Arun Shah</td><td>CQLPS1770C</td></tr><tr><td>02.</td><td>Sou. Dimple Rajkumar Ghadage</td><td>ABXPG5895P</td></tr><tr><td>03.</td><td>Sou. Shubhangi Kiran Patil</td><td>BDVPP8508F</td></tr><tr><td>04.</td><td>Shri. Ravikant Rasiklal shah</td><td>AWVPS1697J</td></tr><tr><td>05.</td><td>Shri. Uttam Subhas Abhangrao</td><td>AFQPA7570J</td></tr><tr><td>06.</td><td>Shri. Amol Dattatraya Nagtilak</td><td>AEHPN4153L</td></tr><tr><td>07.</td><td>Sou. Poonam Sukhen Gandhi</td><td>ABPPG4437R</td></tr><tr><td>08.</td><td>Sou. Ujwala Somanath Patil</td><td>CNDPP3550Q</td></tr></tbody></table>	Sr. No.	Name of the trustee	PANo.	1	2	3	01.	Sou. Mangal Arun Shah	CQLPS1770C	02.	Sou. Dimple Rajkumar Ghadage	ABXPG5895P	03.	Sou. Shubhangi Kiran Patil	BDVPP8508F	04.	Shri. Ravikant Rasiklal shah	AWVPS1697J	05.	Shri. Uttam Subhas Abhangrao	AFQPA7570J	06.	Shri. Amol Dattatraya Nagtilak	AEHPN4153L	07.	Sou. Poonam Sukhen Gandhi	ABPPG4437R	08.	Sou. Ujwala Somanath Patil	CNDPP3550Q	
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For, PRABHA HIRA PRATISHTHAN

  
President

Prabha-Hira Pratishthan  
(Sou. M. A. Shah)

  
Secretary

(Sou. D. R. Ghadge)

For, PANDHARE AND COMPANY  
Chartered Accountants

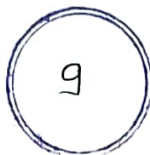


  
B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

UDIN: 22016834AOYMVE8718





**PRABHA HIRA PRATISHTHAN**  
At post Pandharpur, Taluka Pandharpur, Dist. Solapur  
**BALANCE SHEET AS AT 31.03.2022**

FUNDS AND LIABILITIES	Ann.	Rs.	PROPERTY AND ASSETS	Ann.	Rs.
1	2	3	4	5	6
<b>Trust Fund and Corpus</b>			<b>Immovable Property</b>	"F"	94,40,807
As per last Balance Sheet		1,001	<b>Movable Property</b>	"F"	8,07,446
			(Furniture & Fixture, Vehicles etc)		
<b>Other Earmarked Funds</b>			<b>Investments and Deposits</b>		17,00,000
Building Fund	"D"	1,40,40,924			
Building Maintenance Fund		5,00,000	<b>Loans (Secured &amp; Unsecured)</b>		Nil
Medical Expenditure Funds		1,47,000			
<b>Loans (Secured &amp; Unsecured)</b>			<b>Advances</b>	"G"	12,190
From Trustee	Nil		<b>Income Outstanding</b>		
From other	Nil	Nil	FD int. receivable		3,537
<b>Other Liabilities</b>			Cash and Bank Balances	"H"	4,89,154
For Expenditures			<b>Income &amp; Expenditure Account</b>	"I"	
<b>Sundry Creditors</b>	"E"	1,43,580	Deficit as per last Balance Sheet		23,96,295
			Less: Current year's surplus		16,922
					23,79,373
			<b>Total:</b>	<b>Total:</b>	<b>1,48,32,505</b>
		<b>1,48,32,505</b>			

The above Balance Sheet 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.

For, **PRABHA HIRA PRATISHTHAN**

*M. Mangal Shah*  
President

*(S. Dimple Ghadge)*  
Secretary

**Prabha-Hira Pratishthan**

Smt. Mangal Shah  
(President)

Mrs. Dimple Ghadge  
(Secretary)

Place: Pandharpur

Date: 13.08.2022

As per our report of even date.  
For, **PANDHARE AND COMPANY**  
Chartered Accountants



*S. B. Pandhare*

S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

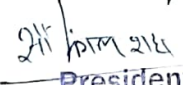
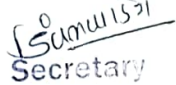

UDIN: 22016834AOYMVE8718

<b>PRABHA HIRA PRATISHTHAN</b>		
At post Pandharpur, Taluka Pandharpur, Dist. Solapur ANNEXURE TO THE INC. & EXP. ACC.		
Sr. No.	Account Head	Rs.
1	2	3
1	<b>Annexure "A"</b> <b>Expenditure in respect of Property</b>	
	a) Repairs & Maintainance	1,41,444
	<b>Total:</b>	<b>1,41,444</b>
2	<b>Annexure "B"</b> <b>Establishment Expenses</b>	
	a) Advertisement	23,500
	b) Bank Charges	10,957
	c) Postage Telegram	5,314
	d) Insurance Expenses	83,372
	e) Printing & Stationery	33,503
	f) Transport Expenses	2,500
	g) Light Bill	1,57,590
	<b>Total:</b>	<b>3,16,736</b>
3	<b>Annexure "C"</b> <b>Exp. on object of Trust:</b>	
	a) Cloths and Readymade expenses	2,14,826
	b) Cultural Expenses	46,052
	c) Educational Expenses	3,17,441
	d) Food grains Expenses	15,01,630
	e) Medicines	2,54,870
	f) Saloon Expenses	49,402
	g) Sundry Expenses	800
	h) Tours & Travels	64,875
	i) Gas & Fuel Expenses	1,80,988
	j) Electrical Material Purchase	20,639



Sr. No.	Account Head	Rs.
1	2	3
k)	<b>Donation Paid To:</b>	
i)	Seva Sankalp Pratishthan Artiartistry Artist Identification Promo. & Event	50,000
ii)	Management	22,000
l)	Compensation to Employees	28,25,562
m)	Compensation paid to Rajkumar Ghadge	1,78,200
n)	Compensation paid to Komal Ghadge	1,55,000
o)	Compensation paid to Tejas Ghadge	2,08,500
p)	Gardening & Farming Expenses	9,630
q)	Sanitation Expenses	55,953
r)	Self Reliance Project Purchases	48,703
s)	Telephone Expense	6,076
t)	Rent paid	12,000
u)	Mobile Exp.	19,797
v)	Internet Charges	37,410
w)	Educational Trip Expenses	38,000
x)	Accounting Fees	23,000
z)	Administrative Exp	27,000
aa)	Vehicle Tax	78,460
bb)	website maintainane	15,000
	<b>Total:</b>	<b>64,61,814</b>
<p>For, <b>PRABHA HIRA PRATISHTHAN</b></p> <p><i>Smt. Mangal Shah</i> President      <i>Mrs. Dimple Ghadge</i> Secretary</p> <p><b>Prabha-Hira Pratishthan</b></p> <p>Smt. Mangal Shah (President)      Mrs. Dimple Ghadge (Secretary)</p> <p>Place: Pandharpur Date: 13.08.2022</p>		



<b>PRABHA HIRA PRATISHTHAN</b>		
At post Pandharpur, Taluka Pandharpur, Dist. Solapur		
ANNEXURE TO THE BALANCE SHEET		
Sr. No.	Account Head	Rs.
1	2	3
	<b>Annexure "D"</b>	
	Building Fund	
	Balance as per last balance sheet	1,33,36,924
	Add: Donation received this year	7,04,000
	<b>Total</b>	<b>1,40,40,924</b>
	<b>Annexure "E"</b>	
	<b>Exp. Payble &amp; Sundry Creditors</b>	
	a) Audit Fees Payable (Pandhare & Co.)	23,600
	b) Light bill	17,000
	c) Insurance payable	43,671
	d) Dr.Gajanan Bagal Payable	8,000
	e) M/s Rameshchand Kothadia	29,358
	f) R D Phade Payable	21,951
	<b>Total:</b>	<b>1,43,580</b>
<b>For, PRABHA HIRA PRATISHTHAN</b>		
	 <b>President</b>	 <b>Secretary</b>
	<b>Prabha-Hira Pratishthan</b>	
	Smt. Mangaltai Shah (President)	Mrs. Dimple Ghadge (Secretary)
	Place: Pandharpur	
	Date: 13.08.2022	
		

**PRABHA HIRA PRATISHTHAN**  
4588/1, Gatade Plot, Pandharpur, Dist. Solapur

**Annexure "F"**

STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31.03.2022

Sr.	Description of Assets	%	Opp. Bal. on 01.04.21	Additions		Deduction	Total Addition/Deduction	Depreciation		Total Dep.	Closing 31.03.2022
				Before 30.09.21	After 30.09.21			30.09.21	31.03.21		
1	2	3	4	5	6	7	8	9	10	11	12
<b>A</b>	<b>0% Block</b>										
<b>A)</b>	<b>0% Block</b>										
a)	Garden Development	0%	73,495	0	0	0	0	0	0	0	73,495
b)	Gat No.: 472/1/A - 1H 21R	0%	20,10,440	0	0	0	0	0	0	0	20,10,440
c)	Gat No.: 461/2/C	0%	1,69,113	0	0	0	0	0	0	0	1,69,113
d)	Gat No.: 461/2/C	0%	1,000	0	0	0	0	0	0	0	1,000
	<b>Total:</b>		<b>22,54,048</b>	-	-	-	-	-	-	-	<b>22,54,048</b>
<b>B</b>	<b>10% Block</b>										
	<b>Buildings &amp; Premises</b>										
a)	Construction	10%	11,87,088	0	0	0	0	1,18,709	0	1,18,709	10,68,379
b)	Building Construction	10%	55,23,328	3,84,362	3,63,893	0	7,48,255	5,90,769	18,195	6,08,964	56,62,619
c)	Well Construction	10%	2,43,931	0	0	0	0	24,393	0	24,393	2,19,538
d)	Shed Construction	10%	87,306	0	0	0	0	8,731	0	8,731	78,575
e)	Bund Bed	10%	1,75,164	0	0	0	0	17,516	0	17,516	1,57,647
	<b>Total:</b>		<b>72,16,817</b>	<b>3,84,362</b>	<b>3,63,893</b>	-	<b>7,48,255</b>	<b>7,60,118</b>	<b>18,195</b>	<b>7,78,313</b>	<b>71,86,759</b>
<b>C</b>	<b>40% Block</b>										
a)	Computer	40%	2,363	0	14,350	0	14,350	945	2,870	3,815	12,898
b)	Fire Equipments	40%	4	0	0	2	-2	2	0	2	0
c)	Inventory Battery	40%	1,330	0	0	0	0	532	0	532	798
d)	New Computer A/c 2113	40%	922	0	0	0	0	369	0	369	553
e)	Solar Electricity	40%	109	0	0	0	0	44	0	44	66
f)	Solar Water Inventory	40%	9	0	0	0	0	4	0	4	6
g)	Software	40%	27,131	0	17,346	0	17,346	10,852	3,469	14,322	30,155
	<b>Total:</b>		<b>31,867</b>	<b>0</b>	<b>31,696</b>	<b>2</b>	<b>31,694</b>	<b>12,747</b>	<b>6,339</b>	<b>19,086</b>	<b>44,475</b>
	<b>10% Block</b>										
<b>D</b>	<b>Furniture-Fixtures &amp; Dead Stock:</b>										
a)	Dead Stock	10%	1,33,021	0	0	0	0	13,302	0	13,302	1,19,720
b)	Electric Fitting	10%	399	0	0	0	0	40	0	40	360
c)	Furniture	10%	18,338	37850	1800	0	39,650	5,619	90	5,709	52,280
d)	Gas Shegadi	10%	408	0	0	0	0	41	0	41	367
e)	Stage Disc	10%	1,909	0	0	0	0	191	0	191	1,718
f)	Utensils	10%	22,699	0	1250	0	1,250	2,270	62.5	2,332	21,617.65
	<b>Total:</b>		<b>1,76,774</b>	<b>37,850</b>	<b>3,050</b>	-	<b>40,900</b>	<b>21,462</b>	<b>153</b>	<b>21,617.65</b>	<b>1,96,063</b>



Sr.	Description of Assets	%	Opg. Bal. on 01.04.21	Additions		Deduction	Total Addition/Deduction	Depreciation		Total Dep.	Closing 31.03.2022
				Before 30.09.21	After 30.09.21			30.09.21	31.03.21		
1	2	3	4	5	6	7	8	9	10	11	12
<b>E</b>	<b>15% Block</b>										
a)	Books	15%	24,546	0	0	0	0	3,682	0	3,682	20,864
b)	CC TV Camera	15%	73,857	0	0	0	0	11,079	0	11,079	62,778
c)	Cell Phone Handset	15%	50,642	0	0	0	0	7,596	0	7,596	43,046
d)	Digital Camera Nokia	15%	1,207	0	0	0	0	181	0	181	1,026
e)	Digital Camera Sony	15%	2,200	0	0	0	0	330	0	330	1,870
f)	Electric Motor	15%	6,280	0	0	0	0	942	0	942	5,338
g)	Machinery	15%	7,686	0	0	0	0	1,153	0	1,153	6,533
h)	Medical Equipment	15%	3,448	0	0	0	0	517	0	517	2,931
i)	Oxy Unit A/c	15%	5,790	0	0	0	0	869	0	869	4,922
j)	Printer Purchase	15%	13,548	0	0	0	0	2,032	0	2,032	11,516
k)	Sewing Machiner	15%	60,963	0	0	0	0	9,144	0	9,144	51,819
l)	Speaker Set	15%	3,392	0	0	0	0	509	0	509	2,884
m)	Sports Equipments	15%	1,995	0	0	0	0	299	0	299	1,695
n)	Table Fan	15%	628	0	0	0	0	94	0	94	533
o)	Wall Fan	15%	1,563	0	0	0	0	234	0	234	1,329
p)	Water Purifier	15%	21,639	0	0	0	0	3,246	0	3,246	18,393
q)	Winding Machine	15%	421	0	0	0	0	63	0	63	358
r)	Cycle	15%	1,297	0	0	0	0	195	0	195	1,103
	<b>Total:</b>		<b>2,81,102</b>	-	-	-	-	<b>42,165</b>	-	<b>42,165</b>	<b>2,38,937</b>
<b>F</b>	<b>15% Block (Vehicles)</b>										
a)	ECO Car	15%	1,80,625	0	0	0	0	27,094	0	27,094	1,53,531
b)	Maruti Omini	15%	34,477	0	0	0	0	5,172	0	5,172	29,305
c)	Cruzer	15%	1,70,746	0	0	0	0	25,612	0	25,612	1,45,134
	<b>Total:</b>		<b>3,85,848</b>	-	-	-	-	<b>57,877</b>	-	<b>57,877</b>	<b>3,27,971</b>
<b>1</b>	<b>Immovable Property</b>	<b>(A+B)</b>	94,70,865	3,84,362	3,63,893	-	7,48,255	7,60,118	18,194.65	7,78,313	94,40,807
<b>2</b>	<b>Movable Property</b>	<b>(C+D+E)</b>	8,75,591	37,850	34,746	2	72,594	1,34,252	6,492	1,40,744	8,07,446
	<b>Grand Total:</b>		<b>1,03,46,455.84</b>	<b>4,22,212</b>	<b>3,98,639</b>	<b>2</b>	<b>8,20,849</b>	<b>8,94,370</b>	<b>24,686</b>	<b>9,19,056</b>	<b>1,02,48,253</b>

Place: Pandharpur  
Date: 13.08.2022

For, PRABHA HIRA PRATISHTHAN

Smt. Mangaltai Shah (President) Mrs. Dimple Ghadge (Secretary)

President Secretary

Prabha-Hira Pratishthan



**PRABHA HIRA PRATISHTHAN**  
At post Pandharpur, Taluka Pandharpur, Dist. Solapur  
**ANNEXURE TO THE BALANCE SHEET**

Sr. No.	Account Head	Rs.
1	2	3
	<b>Annexure "G"</b>	
	<b>ADVANCES &amp; REFUNDS</b>	
a)	To Trustee	Nil
b)	To Employee	Nil
c)	To Contractor	Nil
d)	To Lawyer	Nil
	<b>To Other</b>	
i)	Deposit with HPCL	3,600
ii)	Deposit with MSEB	8,590
	<b>Total:</b>	<b>12,190</b>
	<b>3 Annexure "H"</b>	
	<b>CASH AND BANK BALANCES "G"</b>	
a)	Cash-in-hand	2,11,608
b)	<u>Bank Balances</u>	
i)	IDBI Bank A/c No. 4843	1,95,522
ii)	SBI A/C FCRA 52715	13,077
iii)	Union Bank A/c 76271	68,948
	<b>Total:</b>	<b>4,89,154</b>
	<b>4 Annexure "I"</b>	
	Income & Expenditure Account	
a)	Deficit as per last Balance Sheet	23,96,295
b)	<u>Less</u> : Current year's Surplus	16,922
	<b>Total Deficit (a-b):</b>	<b>23,79,373</b>

For, PRABHA HIRA PRATISHTHAN

*Smt. Mangaltai Shah*  
President

*Mrs. Dimple Ghadge*  
Secretary

**Prabha-Hira Pratishthan**

Smt. Mangaltai Shah      Mrs. Dimple Ghadge  
(President)                      (Secretary)



Place: Pandharpur

Date: 13.08.2022

Prabha Hira Pratishthan

Property Register

4588/1, Gatade Plot, Pandharpur, Dist. Solapur

Sr. no.	Name of the Property	Address	Year of Purchase	Purchase Consideration As per purchase deed	Value As per tally which include cost of purchase	Dasta No./Page No	Mode of Acquisition
1	Garden Development	NA	NA	Nil	73,495	NA	NA
2	Land at takali Gat no.472/1/A	Land at takali Gat no.472/1/A Mouje takli, Pandharpur	13.05.1992	19,00,000	20,10,440	4	Purchase
3	Plot No. 25 at Takali	Land Gat no. 471 Jagdamba Nagar, Takali, Pandharpur	03.08.2006	56,000	1,69,113	6	Purchase
4	Plot No. 33 at Takali	Land Gat no. 461/23, Takali, Pandharpur	01.03.2005	1,001	1,000	4	Purchase
<b>Total</b>				<b>19,57,001</b>	<b>22,54,048</b>		

For, PRABHA HIRA PRATISHTHAN

*Prabha Hira Pratishthan*  
**President**

*Dimple Ghadge*  
**Secretary**

**Prabha Hira Pratishthan**

Smt. Mangaljai Shah Mrs. Dimple Ghadge

(President)

(Secretary)

Place: Pandharpur

Date: 13.08.2022



## PRABHA HIRA PRATISHTHAN

4588/1, Gatade Plot, Pandharpur, District: Solapur

31.03.2022

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

#### A) Organization Overview:

Prabha Hira Pratishthan is a public trust, established in 2003 registered under, Maharashtra Public Trust Act, 1950 having its Unique Registration Number: E-772. Further, the Prin. Commissioner of Income Tax has granted provisional registration and Unique Registration No.: is AABTP0199CF20213 vide certificate in Form No.: AC, dt.: 24.09.2021.

The basic object of the trust includes maintenance, medical relief and education and also rehabilitation of HIV / Aids Affected Children.

#### B) SIGNIFICANT ACCOUNTING POLICIES:

##### a) Basis of accounting and preparation of financial statements:

The financial statements are prepared under the "Historical Cost Convention" on accrual basis of accounting and in accordance with General Accepted Accounting Principles (GAAP) in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India.

##### b) Uses of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

The Management believes that, the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the result are known / materialize.

##### c) Revenue Recognition:

- Donations, which have been received in cash or kind without any stipulation or condition, have been treated as income.

- Interest on fixed deposit is recognized on accrual basis.

d) Government Grants:

- Revenue grants are accounted as income to the Income and Expenditure Account.
- The Government Grants accounted on accrual basis, where there is a reasonable assurance that, the grant will be received and all attached conditions will be complied.

e) Property Plant Equipment:

- Fixed Assets are carried at Historical Cost less accumulated depreciation, wherever applicable. The trust capitalizes all the cost relating to the acquisition and installation of fixed assets. Cost comprises purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

Depreciation on fixed assets is provided on Written down Value (WDV) method at the following rates based on the management's estimate of the useful life of the asset.

Sr. No.	Asset Category	Dep. Rate
1	2	3
01.	Premises	10%
02.	Furniture, Fixture, Dead Stock	10%
03.	Vehicles, Printer, Camera, Sports Equipment's, etc.,	15%
04.	Computer, fire equipment's, Software Purchase, etc.	40%

f) Employees Benefits:

- Employee Benefit Laws such as Provident Fund and Employee Gratuity Act, etc., is not applicable to the institution since number of employees are exceeding 20, hence liable for contribution to Provident Fund and such other Employees Welfare Benefits. But the trust has not made provision for such liabilities.

g) Income Tax:

- The trust is registered u/s. 12AA of the Income Tax Act and also approved and the surplus or income of the trust is exempted u/s. 10(23C)(iiic) of the Income Tax Act, hence no provision for income tax is necessary.

h) Donations:

- Where the terms and conditions have been specifically stipulated in respect of utilization of donations, such donations have been capitalized to specific or earmarked funds.

**NOTES TO THE ACCOUNTS:**

- a) We have been given to understand that, the fixed assets such as furniture-fixtures, office equipments, etc., have been verified by the management of the trust at the close of the accounting year and found they are in agreement with the books of accounts and Dead Stock Register.
- b) On verification of record, it is seen that, most of the expenditure on the object of trust was incurred by cash viz. purchase of food grains, saloon expenses, Payment made towards Salary, Repairs & Maintenance, Medicine Expenses, Education Expenses, etc., such expenditure is supported by self made vouchers, which ought to have been made by Account Payee Cheque or electronic transfer.
- c) All the receivable and payables either squared up during the year or outstanding at the end of the year are subject to confirmation.

- d) During the year under audit, the trust has received donations from the "Domestic" Donors Rs. 77,98,383 and "International" Donors Rs. 13,50,081. Thus aggregating to Rs. 91,48,463. Out of which donations to the extent of Rs. 22,10,492 bears no details of the Donor regarding their address and identity etc.,
- e) The trust has made capital expenditure on construction of the building to the extent of Rs. 7.48 lakhs. But no tenders have been called for. However, a certificate from the engineer is submitted and the cost ascertained by the engineer is also same. Further, the construction has been completed by the trust departmentally.

For, **PRABHA HIRA PRATISHTHAN**

*Prabha Hira Pratishthan*  
**President**

**Prabha-Hira Pratishthan**  
(Sou. M. A. Shah) (Sou. D. R. Ghadge)

President

Secretary

For, **PANDHARE AND COMPANY**

Chartered Accountants



*B. B. Pandhare*  
B. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

Place: Solapur