

Rao & Ashok
Chartered Accountants
Registration No. 119932W

SUBBA RAO P.
ASHOK R. MELMANE.
KETAN MEGHANI

TEL : 6666 3042/43 FAX : 2447 4510
UNIT 111, 1ST FLOOR,
HIREN LIGHT INDUSTRIAL PREMISES
408, MOGHUL LANE, MAHIM, .
MUMBAI - 400 016.

AUDITORS' REPORT

To
The Trustees of the
YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.
UDIN: 21030624AAAAOA9550
.....

- 1) We have examined the Balance Sheet of YASH CHARITABLE TRUST, MUMBAI as at 31st March 2021 and the Income and Expenditure Account for the year ended on that date attached thereto. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

- 2) In our opinion, the Income and Expenditure Account and the Balance Sheet comply with the Accounting Standards issued by The Institute of Chartered Accountants of India.
- 3) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- 4) In our opinion, the Trust has kept proper books of account so far as appears from our examination of the books.
- 5) As required by Subsection (2) of Section 33 of The Maharashtra Public Trusts Act, and Rule 19 of the Bombay Public Trusts Rules, 1951, we enclose our report on the matters specified therein.

Subject to the above remarks:

In our opinion, the Balance Sheet and Income and Expenditure Account read together with the "Significant Accounting Policies" disclosed by the Trust give a true and fair view of the assets and liabilities arising from cash transactions of the Trust and the revenue collected and expenses paid during the year.

MUMBAI : 1st September 2021

**For Rao & Ashok
Chartered Accountants**



Partner.
C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624



SUBBA RAOP.

ASHOK R. MELMANE.
KETAN MEGHANI

Report of an auditor relating to accounts audited under sub-section (2) of Section 33 and 34
of The Maharashtra Public Trust Act and Rule 19 of the Bombay Public Trust Rules 1951

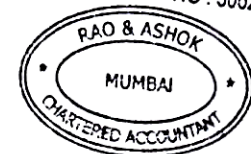
Registration No. E - 30485(MUM).
Name of the Public Trust : YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.
For the year ending 31st March 2021

(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rules :	...	Yes
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts	...	Yes
(c)	Whether the cash balance and 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 or 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 to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with:	...	No
(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 were applied for any object or purpose other than the object or purpose of the Trust	...	No
(h)	The amounts of outstanding for more than one year and the amounts written off, if any :	...	N.A.
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-:	...	N.A.
(j)	Whether any money of the public trust has been invested contrary to the provisions of Section 35 :	...	No
(k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor :	...	Nil
(l)	All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys 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 in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust :	...	No
(m)	Whether the budget has been filed in the form provided by rule 16A :	...	N.A.
(n)	Whether the maximum and minimum number of the trustees is maintained :	...	Yes
(o)	Whether the meetings are held regularly as provided in such instruments:	...	Yes
(p)	Whether the minutes book of the proceedings of the meeting is maintained :	...	Yes
(q)	Whether any of the trustees has any interest in the investments of the trust :	...	No
(r)	Whether any of the trustees is debtor or creditor of the trust :	...	No
(s)	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 :	...	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 :	...	Accounts are done on cash basis.

MUMBAI : 1st September 2021

For Rao & Ashok
Chartered Accountants

(Signature)
Partner
C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624



YASH CHARITABLE TRUST, MUMBAI.

Notes forming part of the Accounts for the year ended
31st March 2021.

SIGNIFICANT ACCOUNTING POLICIES

1. Method of Accounting :

Accounts are done on cash basis i.e., say income and expenditure are recognised and accounted when they when they are actually received or paid and not when they are earned or incurred.

2. Fixed Assets:

Fixed Assets are stated at actual cost less accumulated depreciation.

3. Depreciation:

Depreciation is charged on written down value basis at the rates mentioned n the Schedule A attached to the Balance Sheet.

4. The Donations received towards specific purpose are credited to the same.

5. Transaction in Foreign Currency:

The donations received during the year are accounted for at the realized rates of exchange.

6. Investment :

The Investments are Stated at Cost.

7. Retirements Benefits:

The Retirement Benefits to staff are accounted for on actual payment basis.

MUMBAI: 1ST September 2021

A Mahajan
Smagankar
TRUSTEE.



Statement of income liable to contribution for the year ending 31st March 2021.

Name of the Public Trust : YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.

Registration No.: E - 30485(MUM).

	Rs	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		8,487,906.80
II. Items not chargeable to Contribution under Section 58 Rules 32 :		
(I) Donations received from other Public Trusts and Dharmadas		
(ii) Grants received from Government and local authorities		
(iii) Interest on Sinking or Depreciation Fund		
(iv) Amount spent for the purpose of secular education		
(v) Amount spent for the purpose of Medical Relief		
(vi) Amount spent for the purpose of veterinary treatment of animals		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust agricultural purposes :-		
(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% of gross rent of building		
(e) Cost of collection at 4% of gross rent of Building let out		
(x) Cost of collection of income or receipts from securities stocks, etc. at 1% of such income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10% of the estimated gross annual rent		
Gross annual Income Chargeable to contribution Rs.		8,487,906.80

Certified that while claiming deductions admissible under the above schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double - deduction.

MUMBAI : 1st September 2021

Trust Address :-
Fiona, 3rd Floor,
149, Juhu Tara Road,
Mumbai - 400 049



Amahya Singachar
TRUSTEE.

For Rao & Ashok
Chartered Accountants

Ashok R. Melmane
C.A. PARTNER
MEMBERSHIP NO : 30624



Name of the Public Trust : YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.
Balance sheet As At : 31ST MARCH 2021

Registration No.: E - 30485(MUM).

FUNDS & LIABILITIES	Rs	Rs	PROPERTY AND ASSETS	Rs	Rs.
Trusts Funds or Corpus :- Balance as per last Balance Sheet	11,263,400.00		Immovable Properties :- (At Cost)		NIL
Add: Received During the Year	5,000,000.00	16,263,400.00	Balance as per last Balance Sheet		
Other Earmarked Funds :- (Created under the provisions of the trust deed or Scheme or out of the Income)		NIL	Additions during the year		
Depreciation Fund			Less :- Sales During the year		
Sinking Fund			Depreciation up to date		
Reserve Fund			Investments :-		NIL
Any other Fund			Note : The market value of the above investments is Rs.		
Loans (Secured or Unsecured) :-		NIL	Furniture & Fixtures :-		NIL
From Trustees			Balance as per last Balance Sheet		
From Others			Additions during the year		
Liabilities :-		NIL	Less : Sales during the year		
For Expenses			Depreciation up to date		
For Advances Payable to:			Movable Assets: As per Schedule "A" Attached		1,454,892.22
Balance as per last Balance Sheet			Loans (Secured or Unsecured) :		NIL
For TDS Payable	14,058.00		Good / Doubtful		
For GST Payable	25,719.57		Loans Scholarships		
For PT Payable	3,600.00		Other Loans		
Salary Payable	368,854.00		Advances and Deposits:		
Sushma Nagarkar	53,017.00		MTNL Deposit	2,000.00	
For Sundry credit Balances	11,333.00	476,581.57	Security Deposit with Bharat Gas	201,850.00	
			To Café Deposits	421,250.00	
			Petrol Pump deposit for fuel		
			During the year	10,000.00	635,100.00
			Advances Receivable from:		
			Balance as per last Balance Sheet		
			Aditya & Associates	3,400.00	
			Anuj Jodhani	35,000.00	
			Bhikhabhai R. Hamirani	2,100.00	
			Jaswantlal Mehta	4,200.00	
			Raj Furnishers	500.00	
			The Good Food Company	21,187.00	
			D.R. Pawar Painting Contractor	1,880.00	
			N.B. Hamirani	918.00	
			Rajendra Bhadarecha	1,656.00	
			Café Brokerage	10,750.00	
				81,591.00	
			Sundry Debtors	66,578.24	
			Accrued on F.D	345,385.00	
			Prepaid Expenses	17,725.00	511,279.24
Income and expenditure Account :-			T.D.S on Interest		
Balance From last year	11,619,792.71	14,431,470.81	For the A.Y 2019-2020	15,899	
Add : Surplus For the year	2,811,678.10		Less : Refund for the year	15,899	
			For the A.Y 2020-2021		61,169.00
			For the A.Y 2021-2022		60,027.92
			* Income Outstanding :-		NIL
			Rent		
			Interest		
			Other Income		
			Cash and Bank Balances :-		
			On Fixed Deposit:		
			With Kotak Mahindra Bank Ltd.	22,836,459.00	
			On Saving Bank Account		
			With Kotak Mahindra Bank Ltd.:		
			Account No. 7711476797	3,894,787.33	
			Account No. 9113120568	1,097,447.70	
			Account No. 9112013656	586,258.24	
			With State Bank of India		
			Account No.	10,749.43	
			Cash on hand	23,282.30	28,448,984.00
			Income and Expenditure Account :-		NIL
			Balance as per Balance sheet		
			Less : Surplus Expenditure Account		
Accounts are done on cash basis					
		31,171,452.38			31,171,452.38

MUMBAI : 1st September 2021

As per our report of even date

* Income Outstanding :
(If accounts are kept on cash basis)
Rent
Interest
Other Income

The above Balance Sheet to the
best of my/our belief contains a
true account of the Funds &
Liabilities & of the Property &
Assets of the Trust



For Rao & Ashok
Chartered accountants

C.A. Ashok R. Melmane
PARTNER
C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624



P. Mahajan
S. Magaellan
TRUSTEE

Rao & Ashok
Chartered accountants
Registration No. 119932W

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KETAN MEGHANI

YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.

Registration No.: E - 30485(MUM).

SCHEDULE OF MOVABLE ASSETS AS ON 31st MARCH 2021

SCHEDULE 'A'

Sr. No.	Particulars	GROSS BLOCK			Rate	DEPRECIATION			Net Balance as on 31.3.2021
		Cost at the beginning	Addition during the year	Total		Upto last year	For the year	Total	
1	Bicycle	4,250.00	-	4,250.00	15%	2,032.00	333.00	2,365.00	1,885.00
2	Computer	125,740.00	34,790.00	160,530.00	40%	97,948.00	25,033.00	122,981.00	37,549.00
3	Printers	11,500.00	11,499.00	22,999.00	40%	9,844.00	5,262.00	15,106.00	7,893.00
4	Air Conditioner	117,600.00	-	117,600.00	15%	32,634.00	12,745.00	45,379.00	72,221.00
5	Furniture & Fixtures	1,313,538.00	73,583.00	1,387,121.00	10%	233,051.00	115,407.00	348,458.00	1,038,663.00
6	Kitchen Equipment	148,134.22	-	148,134.22	15%	33,558.00	17,186.00	50,744.00	97,390.22
7	Vehicle (Auto Rickshaw)	60,000.00	-	60,000.00	15%	16,650.00	6,503.00	23,153.00	36,847.00
8	Electrical Equipments	50,650.00	92,021.00	142,671.00	15%	7,598.00	20,261.00	27,859.00	114,812.00
9	Refrigerator	46,000.00	-	46,000.00	15%	6,900.00	5,865.00	12,765.00	33,235.00
10	Fire Extinguisher	1,950.00	-	1,950.00	15%	293.00	249.00	542.00	1,408.00
11	C.C.T.V Camera	-	15,281.00	15,281.00	15%	-	2,292.00	2,292.00	12,989.00
	Total	1,879,362.22	227,174.00	2,106,536.22		440,508.00	211,136.00	651,644.00	1,454,892.22

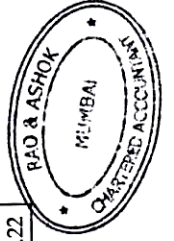
MUMBAI : 1st September 2021



Manoj Magachar
TRUSTEE.

For Rao & Ashok,
Chartered Accountants
Rao & Ashok
Partner.

C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624



Name of the Public Trust : YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.

Income and Expenditure Account for the year ended 31st March 2021

Registration No.: E - 30485(MUM).

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
To Expenditure in respect of properties					
Rates, Taxes, Cesses	-		By Rent (accrued) *		NIL
Repairs and maintenance	-		(realised)		
Salaries	-				
Insurance	-		By Interest (accrued) *		NIL
Depreciation	-		(realised)		
(by way of provision of adjustments)	-				
Other Expenses	-				
To Establishment Expenses			On Securities		
Account Writing Charges		225,285.00	On Savings Bank Account	341,705.00	
			On Fixed Deposit	796,565.00	
To Remuneration		NIL	On Interest on Refund of I.T.	631.00	1,138,901.00
To Remuneration (in the case of a math)					
to the head of the math,		NIL	By Dividend		NIL
including his household expenditure, if any					
To Legal Expenses		NIL	By Donations		
			Donations	6,301,766.10	
To Audit Fees		35,804.00	Foreign Donation	1,034,139.70	7,335,905.80
To Contribution and Fees		NIL			
To Depreciation		211,136.00	By Grants		NIL
To Amount written off :					
(a) Bad Debts		NIL			
(b) Loan Scholarship					
(c) Irrecoverable Rents					
(d) Other Items:					
To Miscellaneous Expenses		NIL			
To Amount transferred to Reserve or			By Income from other sources (in details		
Specific Funds		NIL	as far as possible)		
			Event Income		13,100.00
To Expenditure on Objects of the Trust					
(a) Religious Expenses:			By Transfer from Reserve		NIL
(b) Educational					
(c) Medical Relief			By Deficit carried over to Balance Sheet		NIL
(d) Relief of Poverty					
(e) Other Charitable Objects:		5,204,003.70			
To Surplus for the year		2,811,678.10			
Total Rs.		8,487,906.80	Total Rs.		8,487,906.80

MUMBAI : 1st September 2021 As per our report of even date

For Rao & Ashok
Chartered Accountants

C.A. Ashok R. Melmane
PARTNER

C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624



* Strike off whichever is not applicable

A. Manoj
S. Nagarkar
TRUSTEE



SUBBA RAO P.
ASHOK R. MELMANE.
KETAN MECHANI

YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.
Registration No.: E - 30485(MUM).

ANNEXURE '1'.

DETAILS OF OTHER CHARITABLE OBJECTS FORMING
PART OF EXPENSES ON OBJECT OF THE TRUST
FOR THE YEAR ENDED 31st MARCH 2021.

PARTICULARS
OTHER CHARITABLE OBJECTS:

Rs.

Café Arpan Expenses:		
Salary	335,333.00	
Annual Maintenance Charges	3,293.00	
Electricity	109,840.00	
Rent	960,000.00	
Telephone	20,053.74	
Food and Safety Registration	2,700.00	
Salary - Program Staff	1,271,771.00	
Salary - Team Members	504,327.00	
Annual Maintenance Charges	35,608.00	
Professional Fees	451,017.00	
Annual Subscription Fees	6,158.00	
Bank Charges	10,810.76	
Ecommerce Commission	15,369.93	
Conveyance & Petrol	10,479.31	
Courier & Postage	1,387.30	
Danamojo Service Charges	14,023.46	
Electricity Expenses	25,640.00	
Internet	7,467.00	
Interest on TDS	1,180.00	
Miscellaneous	36,793.25	
Housekeeping Charges	102,000.00	
Housekeeping materials	3,150.00	
Pest Control	4,720.00	
Digital Signature	1,100.00	
Printing & Stationery	295.00	
Rent Expenses	17,000.00	
Repairs & Maintenance	153,062.00	
Recruitment Expenses	2,386.33	
Telephone Expenses	11,268.00	
Travelling Expenses (General)	6,267.34	
Vehicle Insurance	7,864.00	
Water Charges	125,995.80	
Seminar Charges	3,879.00	
Coffee Machine Rent (Accenture)	38,350.00	
Disposable	122,728.00	
Food and Beverages	437,252.64	
Food Delivery charges	440.00	
Food Packing Materials	9,815.00	
Fuel Charges	11,089.29	
Kitchen Consumables	9,928.00	
Kitchen Non Consumables	56,881.55	
MCGM Health License Fees	4,000.00	
Other Miscellaneous Expenses	39,798.00	
Printing & Stationery	17,725.00	
Service Charges for food Sale Partners	2,119.00	
Social Media Marketing Charges	14,300.00	
Swipe Machine charges	6,846.36	
Travelling	20,258.00	
	5,053,770.06	
Less: Collections	943,058.36	
		4,110,711.70
	B/F	4,110,711.70



Rao & Ashok
Chartered Accountants
Registration No. 119932W

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YASH CHARITABLE TRUST, JUHU TARA, MUMBAI.
Registration No.: E - 30485(MUM).

ANNEXURE '1'.
DETAILS OF OTHER CHARITABLE OBJECTS FORMING
PART OF EXPENSES ON OBJECT OF THE TRUST
FOR THE YEAR ENDED 31st MARCH 2021.

PARTICULARS		Rs.
	<u>ANNEXURE '1'.</u>	
	C/F.	4,110,711.70
Adult Support Kendra:		
Counsellor Charges	520,534.00	
Art Therapist Professional Fees	18,250.00	
Dance Therapist	8,400.00	
Yoga Therapist	14,000.00	
Therapy Materials	12,557.00	
Printing and Stationery	1,424.00	
Travelling	780.00	575,945.00
Skill Development Centre:		
Electricity	13,970.00	
Internet	1,755.00	
Rent	500,000.00	
Printing and Stationery	1,582.00	
Travelling	40.00	517,347.00
Total Rs.		<u>5,204,003.70</u>

MUMBAI : 1st September 2021

S. Maganap
TRUSTEE.

A. Mahajan

For Rao & Ashok,
Chartered Accountants.

A. Melmane
Partner.

C.A. ASHOK R. MELMANE
MEMBERSHIP NO : 30624

