

## Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **Muskurahat Foundation**, **AAEAM7620B** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account 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 account have been kept by the head office and the branches of the abovenamed **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:

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-

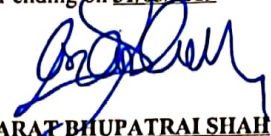
(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **Mumbai**  
Date **31/10/2019**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

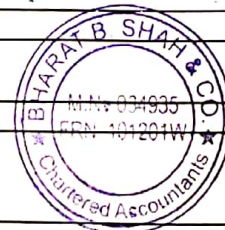
  
**BHARAT BHUPATRAI SHAH**  
**034935**  
**101201W**  
**NO. 001, KEWAL TOWER, OP**  
**P. SNDT GIRLS COLLEGE, N**  
**EAR LIBERTY GARDEN, MA**  
**LAD (WEST), Mumbai**

## ANNEXURE

## Statement of particulars

## I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	1647193
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
3.	Amount of income accumulated or 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 for such purposes. ( ₹ )	Yes 162425
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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) ( ₹ )	0
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.	No
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 ( ₹ )	No
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? If so, the details thereof	No
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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

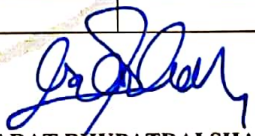
1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year: to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or 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? If so, give details	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**

S. 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 from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
<b>Total</b>					

Place Mumbai  
Date 31/10/2019

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

  
**BHARAT BHUPATRAI SHAH**  
034935  
101201W  
NO. 001, KEWAL TOWER, OP  
P. SNDT GIRLS COLLEGE, N  
EAR LIBERTY GARDEN, MA  
LAD (WEST), Mumbai



Form Filing Details	
Revision/Original	Original

Registration No. :F-33974 [THANE]  
Name of the Public Trust : MUSKURAHAT FOUNDATION  
For the Year Ending : 31ST MARCH 2019

(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 shown in the accounts;	YES
(c)	Whether the cash balance and the vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts ;	YES
(d)	Whether all the 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 the regional office, and the defects and inaccuracies mentioned in the previous audit 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 were applied for any object or purpose other than the object or purpose of the Trust;	NO
(h)	The amounts of outstandings for more than one year and the amounts written off, if any;	NO
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	N.A
(j)	Whether any money of the public trust has been invested contrary to the provisions of Sections 35;	NO
(k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of auditor;	NIL
(l)	All cases of irregular, illegal or improper expenditure, of failure or omission to recover monies 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 trustees or any other person while in the management of the trust;	NIL
(m)	Whether the budget has been filed in the form provided by the rule 16A ;	NO
(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 minute 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 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.	N.A.

AUDITORS :  
FOR BHARAT B. SHAH & CO.

Dated at :-31/10/2019  
Place : Mumbai

(CA. BHARAT B. SHAH )  
PROPRIETOR  
M. NO. 034935



TRUSTEE



The Bombay Public Trusts Act, 1950  
SCHEDULE - IX C  
(Vide Rule 32)

Statement of Income liable for contribution for the year ending 31ST MARCH 2019  
Name of the Public Trust : MUSKURAHAT FOUNDATION  
Registration No. : F-33974 [THANE]

	Rs.	P.	Rs.	P.
I. Income as shown in the Income & Expenditure Account (Schedule IXC)				18,09,618.38
II. Items not chargeable to Contribution under Sec. 58 and Rules 32				
(i) Donations received from other Public Trusts and Dharmadas .....				
(ii) Grants recd. from Government & Local authorities				
(iii) Interest on Sinking or Depreciation Fund. ....				
(iv) Amount spent for the purpose of secular education	11,85,038.13			
(v) Amount spent for the purpose of medical relief.....				
(vi) Amount spent for the purpose of Veterinary treatment of animals. ....				
(vii) Expenditure incurred for the 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 & Local Fund Cess .....				
(b) Rent payable to superior Landlord.....				
(c) Cost of Production, if lands are cultivated by Trusts.....				
(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 10 % of the estimated gross annual rent. ....				
Gross Annual income Chargeable to Contribution Rs.				6,24,580.25

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

TRUST ADDRESS : 402, BLUE BELL, VNSANT VALLEY CHS  
PHASE-I, VASANT VALLEY COMPLEX,  
FILM CITY ROAD, GOREGAON (E),  
MUMBAI - 400 063.

AUDITORS :  
FOR BHARAT B. SHAH & CO.

Dated at : 31/10/2019  
Place :- Mumbai

(CA. BHARAT B. SHAH )  
PROPRIETOR  
M. NO. 034935



TRUSTEE

# M/s. BHARAT B. SHAH & CO

Chartered Accountants

001/A-WING, KEVAL TOWER, OPP. S.N.D.T. COLLEGE, NEAR LIBERTY GARDEN, B.J.PATEL ROAD, MALAD(W), MUM- 400 064

Tel.No. 28818403/04, 9833065929

Website : www.cabharatbshah.com

Email ID: bbshah99@hotmail.com

Bharat B. Shah (B.Sc., F.C.A.)

Date:- 31/10/2019

## CERTIFICATE

Certified that an amount of donations of **NIL** of **MUSKURAHAT FOUNDATION** which are claimed as corpus donations are received with specific direction that they shall form part of the corpus of the trust or any earmarked fund of capital nature. We have verified all the communication in writing received from the donors to that effect & satisfied ourselves that donations are corpus donations within the meaning of explanation-2 of section 58 of Bombay Public Trust Act, 1950. We also certify that the said corpus donations of Rs. **NIL** are used for the objects of the trust or invested as per provisions of Bombay Public Trust Act, 1950 & that the said Donations are reflected in the Balance Sheet for the year ending on **31.03.2019**.

For **M/S. Bharat B. Shah & Co.**  
**Chartered Accountants**



  
**(CA. Bharat B. Shah)**  
**Proprietor**





Name of the Public Trust : MUSKURAHAT FOUNDATION

Income & Expenditure Account for the Period ending 31ST MARCH 2019

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>To Expenditure in respect of Properties :-</b>			By Rent (accrued)		
Rates, Taxes, Cesses	-		(realised)		
Repairs and Maintenance	-				
Salaries	-		By Int. on Fixed Deposit		
Insurance	-		By Saving Bank Interest		
Depreciation (by way of Prov. or adj.)	-				
Municipal Taxes	-				
<b>To Establishment Expenses</b>			On Securities		
<b>To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any</b>			On Loans		
<b>To Administration Exp.</b>			On Bank Account		
To Professional Fees	7,360.00				
To Bank Charges	2,995.06				
To Advertising Exp	52,690.70		By Donations in cash or kind (Annex.:-'I')		18,09,618.38
To Depreciation	15,195.00				
To e-mail Hosting	4,375.44				
To Graphic Designer Women	13,000.00				
To Miscellaneous Exp	2,558.00				
To Offices Expenses	15,830.00				
To Printing & Stationery Expenses	4,905.00				
To Renovate India - Capacity Building	12,780.00				
To Tea & Refreshments	360.00				
To Admin (Annexure:-'II')	2,79,679.67				
To Volunteer Meet & Awards. (Annexure:-'III')	1,676.00	4,13,404.87			
<b>To Expenditure on Objects of the trust :</b>					
(a) Religious					
(b) Educational (Annexure:-'III')	11,85,038.13				
(c) Medical Relief					
(d) Relief of Poverty (Annexure :-'IV')	20,520.00				
(e) Other Charitable Objects	28,230.00	12,33,788.13			
<b>To Surplus Carried over to Balance Sheet</b>		1,62,425.38			
		18,09,618.38			18,09,618.38

As per our Report of Even Date

Strike off whichever is not applicable

AUDITORS :

TRUSTEE

BHARAT B. SHAH & CO.  
CHARTERED ACCOUNTANTS



BHARAT B. SHAH  
PROPRIETOR  
M. No. 034935  
UDI I:- 19034935AAAAHT8441

Dated at : 31/10/2019

Dated at : 31/10/2019

TRUSTEE

# MUSKURAHAT FOUNDATION

F-3/4, CHANDRESH SIDDHI  
SANKHEWAR NAGAR  
ACHOLE ROAD  
NALLASOPARA-EAST  
PALGHAR-401209  
Lakshadweep - 401209, India

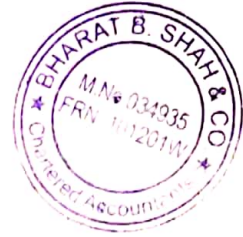
## VOLUNTEER MEET AND AWARDS.

ANNEXURE -I

1-Apr-2018 to 31-Mar-2019

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Decorations		1,000.00		1,000.00 Dr
Stationary Vm		676.00		676.00 Dr
<b>Grand Total</b>		<b>1,676.00</b>		<b>1,676.00 Dr</b>





**MUSKURAHAT FOUNDATION**

F-3/4, CHANDRESH SIDDHI  
SANKHEWAR NAGAR  
ACHOLE ROAD  
NALLASOPARA-EAST  
PALGHAR-401209  
Lakshadweep - 401209, India

**ADMIN****ANNEXURE-II**

1-Apr-2018 to 31-Mar-2019

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Annual Reports		925.00		925.00 Dr
COURIER CHARGES		1,435.00		1,435.00 Dr
FOOD ALLOWANCE Ad		9,977.76	1.00	9,976.76 Dr
Food Exp Ad		678.00		678.00 Dr
FURNITURE AD		236.72		236.72 Dr
GRAPHIC DESIGNER ADMIN		17,750.00		17,750.00 Dr
Intern Stipend (Admin)		5,041.00		5,041.00 Dr
Marketing Exp AD		14,794.15		14,794.15 Dr
MEDICAL EXPENSE		39.00		39.00 Dr
Office Rent Ad		2,14,666.68	33,625.28	1,81,041.40 Dr
OFFICE SUPPLIES AD		15,936.00		15,936.00 Dr
Stationary Ad		8,352.00		8,352.00 Dr
TRAVEL ALLOWANCE Ad		5,032.00	5,032.00	
Travel Allowance Women		658.00		658.00 Dr
Travelling & Conveyance (Admin)		6,449.18		6,449.18 Dr
TRAVELLING EXP AD		1,429.44	1,429.44	
Visiting Cards ADMIN		2,215.00		2,215.00 Dr
Web Hosting Ad		6,785.48		6,785.48 Dr
WEBSITE CHARGES AD		7,366.98		7,366.98 Dr
<b>Grand Total</b>		<b>3,19,767.39</b>	<b>40,087.72</b>	<b>2,79,679.67 Dr</b>



**MUSKURAHAT FOUNDATION**

F-3/4, CHANDRESH SIDDHI  
SANKHEWAR NAGAR  
ACHOLE ROAD  
NALLASOPARA-EAST  
PALGHAR-401209  
Lakshadweep - 401209, India

**Educational Expenses (Direct)**  
ANNEXURE-III

1-Mar-2019 to 31-Mar-2019

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
31-3-2019	Cr Out Reach Expenses	Journal	24	26,333.00	
	Cr Intern Stipend (Direct)	Journal	25	10,01,877.91	
	Cr Printing & Stationery Expenses (Direct)	Journal	26	31,155.00	
	Cr Books & Other Expenses (Direct) TRF	Journal	27	25,504.00	
	Cr Travelling & Conveyance (Direct)	Journal	28	44,383.14	
	Cr Food Expenses (Direct) TRF	Journal	29	27,580.83	
	Cr Gifts & Awards (Direct)	Journal	30	5,977.25	
	Cr Machinery Expenses (Direct) TRF	Journal	31	1,928.00	
	Cr Meeting Room Charges (Direct)	Journal	32	2,124.00	
	Cr Miscellaneous Expenses (Direct)	Journal	33	609.00	
	Cr Repairs & Maintenance (Direct)	Journal	35	15,796.00	
	Cr Table Reservation Charges (Direct)	Journal	36	1,770.00	
				11,85,038.13	
Dr	Closing Balance				11,85,038.13
				11,85,038.13	11,85,038.13

