

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:-

Regd.No. E-14901(Mumbai)

Name of the Public Trust

TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

For the year ending

31st March 2022

S.No	PARTICULARS	STATUS
(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 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 auditors were produced before him.	Yes
(e)	Whether a register of movable and immovable properties is properly maintained, the change 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 outstandings for more than one year and amounts written off, if any.	NIL
(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 section 35:	No
(k)	Alienation if any, of the immovable property contrary to the provisions of 36 which have come to the notice of the auditor:	No
(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 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 trustees or any other person while in the management of the trust:	No Such Case
(m)	Whether the budget has been filed in the form provided by rule 16A ;	No
(n)	Whether the maximum and minimum number of the trustees is maintained;	Yes
(o)	Whether the meeting are held regularly as provided in such instruments;	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.

FOR RAMPRASAD SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN:112430W)



(Signature)

(SUDHIR SHARMA)
PARTNER

Membership No.046237
UDIN : 22046237AVYMBG8103

Dated: 14/09/2022
Place : Mumbai

TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

Note A

Notes forming part of the Accounts for the year ended 31st March 2022

SIGNIFICANT ACCOUNTING POLICIES

1 Method of Accounting:

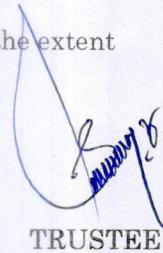
Accounts are prepared on accrual basis.

2 Fixed Assets

Fixed Assets are disclosed at actual cost of acquisition incurred to bring it to it location and use less accumulated depreciation.

3 Depreciation

Depreciation is provided on written down value basis at rates and to the extent recommended under the Income Tax Rules, 1962.


TRUSTEE


TRUSTEE



THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE - VIII
[Vide Rule 17(D)]

Name of the Trust: TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP
Balance Sheet As At: 31st March 2022

Regd.No. E-14901(Mumbai)

FUNDS & LIABILITIES		RS.	RS.	ASSETS.		RS.	RS.
Trusts Funds or Corpus:				Immovable Properties:			
Balance as per last Balance Sheet	2,233,685.66			Balance as per last Balance Sheet	764,508.00		
Add: Additions during the year	1,866,046.00			Add: During the year (Land)	1,600,009.00		
Less: Utilised during the year			4,099,731.66	Less: Sale during the year			
				Less: Depreciation Upto the date	11,805.00		2,352,703.00
Other Earmarked Funds:				Movable Assets:(As per Schedule attached)			
Health Centre Premises Fund				Balance as per last Balance Sheet	2,158,397.36		
Balance as per last Balance Sheet	100,116.78			Add: During the year	1,398,653.00		
Add: Additions during the year			100,116.78	Less: Sale during the year			
Less: Utilised during the year				Less: Depreciation Upto the date	184,801.85		
Part\Parmanent Sponsorship				Less: Depreciation Charged to Utilisation Fund	123,524.90		3,248,723.61
Balance as per last Balance Sheet	1,898,197.00			Advances & Deposits:			
Add: Additions during the year	282,000.00		2,180,197.00	TDS	86,914.00		
Less: Utilised during the year				Other Advances	6,611.00		93,525.00
Ambulance Fund				Current Assets:			
Balance as per last Balance Sheet	19,516.00			Cash & Bank Balances:			
Add: Additions during the year			19,516.00	Fixed deposit with:			
Less: Utilised during the year				State Bank of India	1,577,014.00		
School Bus Donation				IDBI Bank			
Balance as per last Balance Sheet	631,281.00			Union Bank of India	293,739.00		1,909,402.00
Add: Additions during the year			521,532.00	Interest Accrued	38,649.00		
Less: Utilised during the year	109,749.00			Cash on Hand			36,399.00
Bookbank Fund				In Savings Bank Account :			
Balance as per last Balance Sheet	849,433.00			With Axis Bank	35,371.96		
Add: Additions during the year			835,657.10	With IDBI Bank	9,256.05		
Less: Utilised during the year	13,775.90			With State Bank of India	207,403.36		
Sundry Liabilities:				With Union Bank of India	77,127.89		
For Audi Fees	15,000.00		780,844.00	With Axis Bank (FCRA)	43,535.05		372,694.31
For Profession tax	71,025.00			Income and Expenditure Account:			
For Sundry Creditors	592,319.00			Balance as per last Balance Sheet	(435,003.13)		
For Security deposit	102,500.00			Add: Deficit	959,150.75		
				Less: Surplus			524,147.62
* Note A form part of accounts				(As per Income and Expenditure Account)			
TOTAL RUPEES:			8,537,594.54	TOTAL RUPEES:			8,537,594.54

As per report on even date

The above Balance Sheet to the best of our belief contains the accounts of the funds and liabilities and of the Property and Assets of the Trust.

FOR RAMPRASAD SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:1124307

FOR TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

(SUDHIK SHARMA)
PARTNER
Membership No.046237
Dated: 14/09/2022
Place: Mumbai
UDIN : 22046237AVYMBG8103



TRUSTEE

TRUSTEE

Dated: 14/09/2022
Place: Mumbai



THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE - IX

[Vide Rule 17(1)]

Name of the Trust: TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

Income & Expenditure Account for the year ended 31st March, 2022

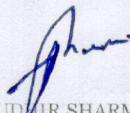
Regd.No. E-14901(Mumbai)

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
To Establishment & Administrative Expenses			By Interest (Accrued)/(Realised)		
Bank Charges	1,625.30		On Fixed Deposit	102,482.00	
Conveyance	19,940.00		On Saving Bank Accounts	62,565.00	165,047.00
Electricity Exp.	51,390.00		By Donation in Cash or Kind		
Printing & Stationery	348,859.00				
Postage	20,673.00				
General exps	115,567.00				
Office Exp.	142,338.00				
Interest On TDS					
Repair & Maintenance	11,576.00		Sponsorship	2,195,503.00	
Salaries & Staff Training	2,476,118.00		Donation (Balgram)	711,313.00	
Telephone Exp.		3,188,086	General Donations	2,944,534.00	
To Audit Fees		15,000.00	Mobile school (Bridge School Donatio		
To Depreciation		196,606.85	other donation	114,500.00	5,965,850.00
To Expenditure on Objects of the Trust					
(a) Educational(Child Sponsorship)					
Transportation	15,828.00				
Balgram expenses	950,358.00				
Mobile School Exp	96,750.00				
School Exp.(Annual Sponsorship)	922,647.00				
Child Development Exp	421,313.60				
Mobile School Exps	0.00				
Creative Touch Exp	47,000.00				
Covid Relief Exp	154,254.00				
Shelter Home Expenses	177,304.00				
Interest on fd excess booked reverse					
Professional Fees	361,619.00				
Healing Touch Project Exps	543,281.00	3,690,354.60			
To Excess of Income Over Expenditure			By Deficit		959,150.75
* Note A form part of accounts					
TOTAL RUPEES:		7,090,047.75	TOTAL RUPEES:		7,090,047.75

As per report on even date

FOR RAMPRASAD SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:112430W

FOR TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP



(SUDHIR SHARMA)

Partner

Membership No.046237

Dated: 14/09/2022

Place: Mumbai

UDIN : 22046237AVYMBG8103





TRUSTEE



TRUSTEE

Dated: 14/09/2022

Place: Mumbai



TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

Regd. No. F: 1150(Mumbai)

Schedule of Immovable & Movable Assets annexed to and forming part of the Balance Sheet as at 31st March, 2022

Sr No.	Particulars	Rate of Depreciation	Opening WDV On 01/04/2021		Deductions during the year	Total Rupees (3+4+5-6)	Depreciation in respect of (5)*(2)/2		Total Depreciation (8+9)	Closing WDV (7-10)
			> 180days	< 180 days			8	9		
1	Inmovable Properties	10%	118,048.00	-	-	118,048.00	11,805.00	-	11,805.00	106,243.00
	Inmovable Properties		646,460.00	-	-	646,460.00	-	-	-	646,460.00
	Inmovable Properties (Land AT Vibhagan)		-	1,600,000.00	-	1,600,000.00	-	-	-	1,600,000.00
2	Computers	40%	91,466.35	-	-	91,466.35	36,586.54	-	36,586.54	54,879.81
3	Drop Box	10%	34,834.00	-	-	34,834.00	3,483.00	-	3,483.00	31,351.00
4	Play work stations	10%	939,450	-	-	939,450.00	93,945.00	-	93,945	845,505
5	Equipment	15%	149,018.00	-	34,810.00	183,828.00	27,574.00	2,610.75	30,184.75	153,643.25
6	Furniture & Fixtures	10%	132,944.00	-	-	132,944.00	13,294.00	-	13,294.00	119,650.00
7	Printer	40%	12.00	-	-	12.00	5.00	-	5.00	7.00
8	Mobile	15%	11,014.40	-	-	11,014.40	1,652.16	-	1,652.16	9,362.24
9	Website	25%	22,605.61	-	-	22,605.61	5,651.40	-	5,651.40	16,954.21
	Sport Equipments	15%	-	804,640.00	-	804,640.00	-	-	-	804,640.00
	TOTAL		2,145,852.36	2,439,450.00	-	4,585,302.36	193,996.10	2,610.75	196,606.85	4,388,695.51

Depreciation on assets charged to utilisation fund

1	Furniture & Fixture-Libr	10%	14,607	-	-	14,607	1,461	-	1,460.70	13,146
2	Text Book-Library	40%	30,788	559,203	-	589,991	12,315	-	12,315.20	577,676
3	School Bus	15%	731,658	-	-	731,658	109,749	-	109,749.00	621,909
	Total		777,053	559,203	-	1,336,256	123,525	-	123,525	1,212,731

FOR RAMPRASAD SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
FEN:19430W

(SUDHIR SHARMA)
Partner
Membership No.046287

Dated: 14/09/2022
Place: Mumbai
UDIN : 22046237AVYMBG8103



FOR TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

[Signature]
TRUSTEE



Dated: 14/09/2022
Place: Mumbai

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE - IXC

[Vide Rule 32]

Statement of Income liable to contribution for the year ending: 31st March, 2022

Name of Public Trust: TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

Regd.No. E-14901(Mumbai)

	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		6,130,897.00
II. Items not chargeable to contribution under section 58 and Rules 32:		
(i) Donations received from other Public Trusts and Dharmadas		11,000.00
(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		6,119,897.00
(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		
(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 percent of gross rent of building		
(e) Cost of collection at 4 percent of gross rent of building let out		
(x) Cost of collection of income or receipts from securities, stocks etc. at 1percent of such income		
(xi) Deductions on account of repairs in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent		
Gross Annual Income Chargeable to contribution Rs.		

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:

26, Shashtri Nagar, MIG Post Office

Bandra (East), Mumbai-400051

FOR TURNING OPPORTUNITIES FOR UPLIFTMENT AND CHILD HELP

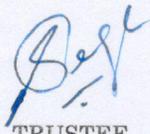
For Ramprasad Sharma & Associates

Chartered Accountants

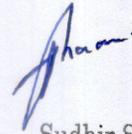
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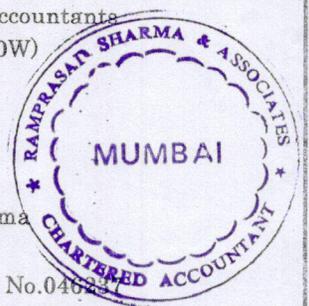
Sudhir Sharma

Partner

Membership No.046237

Dated: 14/09/2022

UDIN : 22046237AVYMBG8103



Dated: 14/09/2022

Place: Mumbai

