



INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PURNATA

Opinion

We have audited the accompanying financial statements of PURNATA (the Society), which comprise the Balance Sheet as at 31st March 2019, the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including summary of the significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31st March, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Society in accordance with the *Codes of Ethics* issued by Institute of Chartered Accountants of India and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society's financial reporting process.

Auditors' 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 SAs 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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

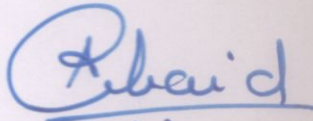
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.
- 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 the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For R. K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)



Place: Mumbai;
Date: 29th June, 2019

PURNATA

Registration No. F-60329(MUMBAI)

BALANCE SHEET AS ON 31ST MARCH 2019

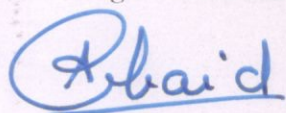
	As at 31st March 2019		As at 31st March 2018	
	Rupees	Rupees	Rupees	Rupees
FUNDS AND LIABILITIES				
Income and Expenditure Account:				
Per last Balance Sheet	1,40,949		3,10,844	
Deficit for the year	(2,45,245)	(1,04,295)	(1,69,895)	1,40,949
Current Liabilities		10,39,107		7,98,853
TOTAL		9,34,811		9,39,802
PROPERTY AND ASSETS				
Property, Plant & Equipment				
Per Note 'C'		2,06,098		2,27,013
Deposits		2,06,950		6,31,950
Amounts Recoverable		3,00,000		55,923
Cash and Bank Balances:				
In hand	7,083			
In Current Accounts with Kotak Mahindra Bank	2,14,680	2,21,763		24,917
TOTAL		9,34,811		9,39,802

Notes A to L form an integral part of these Financial Statements

Per our report of even date attached to Balance Sheet

For and on behalf of the Governing Body of
PURNATA

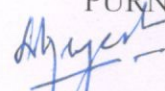
For R.K. KHANNA & ASSOCIATES
Chartered Accountants
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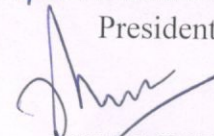


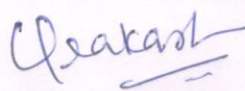
MOHAMMED OBAID ANSARI
Partner
(Membership No.116304)

Mumbai ;
Date : 29th June, 2019




L. T. JEYACHANDRAN
President


NITA MINZ
Treasurer


CINDRELLA PRAKASH
Secretary

PURNATA

Registration NO. F-60329(MUMBAI)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

	Note No.	2018-19		2017-18	
		Rupees	Rupees	Rupees	Rupees
INCOME					
Donations			69,23,222		59,81,716
Interest: On Saving Bank Account			332		-
			69,23,554		59,81,716
EXPENDITURE					
Establishment Expenditure	D		8,03,033		8,76,503
Depreciation	C		87,044		98,734
Expenditure on Objects of the Trust:					
Drop in Centre	E	5,42,681		7,64,922	
Day Cay Centre	F	6,01,749		7,76,205	
Prevention & Rescue-Mumbai	G	9,47,915		10,26,946	
Prevention & Rescue-Kolkatta	H	12,05,711		6,15,173	
Tuberculosis Control Program-Lupin	I	6,01,123		-	
HIV & AIDS Awareness Campaigns-Metro	J	6,82,910		-	
Rehabilitation	K	4,20,000		7,32,164	
Training Centre	L	12,76,632	62,78,721	12,60,964	51,76,374
			71,68,798		61,51,611
DEFICIT FOR THE YEAR			(2,45,245)		(1,69,895)

Notes A to L form an integral part of these Financial Statements

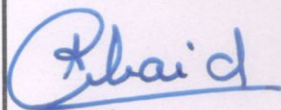
Per our report of even date attached to Balance Sheet

For and on behalf of the Governing Body of
PURNATA

For R.K. KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

Mumbai ;

Date : 29th June, 2019

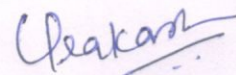


L. T. JEYACHANDRAN

President

NITA MINZ

Treasurer



CINDRELLA PRAKASH

Secretary

PURNATA

NOTES "A" TO "L" FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

NOTE NO. "A"

SOCIETY OVERVIEW

Purnata was registered under Societies Registration Act 1860 on 26th August 2014 with objectives which include promotion of physical, social, & spritual will being of people rescuing those trafficked, oppresset enslaved or exploited.

NOTE NO. "B"

SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting :

The financial statements are prepared under the historical cost convention on a going concern and accrual basis and in accordance with the generally accepted Accounting Principles in India and are in line with the relevant laws as well as the guidelines and Accounting Standards prescribed by the Institute of Chartered Accountants of India.

(b) Property Plant & Equipment :

Property, Plant and Equipment are stated at their cost of acquisition or construction less accumulated depreciation and impairment, if any, and including costs, attributable to bring the assets to their working condition for their intended use.

The Trust depreciates Property, Plant and Equipment using written down value method. The depreciation methods are reviewed at the end of each financial year.

(c) Income Recognition :

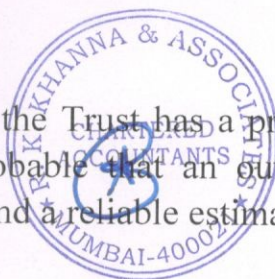
Donations are recognised as on the date of receipt. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

(d) Retirement Benefits :

Liability for Retirement Benefits will be accounted for as and when the relevant statutory obligation arises.

(e) Provisions :

Provisions are recognised when the Trust has a present legal obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.



NOTE NO. "C"**PROPERTY PLANT & EQUIPMENT**

Particulars	Rate of Depreciation %	Written down value as on 01-04-2018	Additions during the year	Deletions during the year	Total	Depreciation for the year	Written down value as on 31-03-2019
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Furniture & Fixtures	10%	46,426	15,000	-	61,426	5,393	56,033
Computer & Peripherals	40%	1,36,445	51,130	-	1,87,575	75,030	1,12,545
Mobile & Telephone	15%	7,866	-	-	7,866	1,180	6,686
Speaker	15%	7,600	-	-	7,600	1,140	6,460
Projector	15%	28,675	-	-	28,675	4,301	24,374
		2,27,012	66,130	-	2,93,142	87,044	2,06,098

NOTE NO. "D"**ESTABLISHMENT EXPENDITURE**

	2018-19 Rupees	2017-18 Rupees
Staff Remuneration	28,152	4,24,074
Staff Welfare	363	22,989
Staff Training	1,200	9,050
Honorarium	-	2,000
Rent	60,000	83,160
Electricity	13,821	12,667
Repair & Maintenance	28,876	31,091
Printing & Stationery	15,150	25,726
Postage & Courier	2,115	2,622
Fees & Subscription	9,237	-
Telephone & Internet	8,524	24,147
Website	56,654	24,376
Conveyance & Travelling	15,758	33,184
Meeting Expenses	32,512	30,086
Audit Fees	60,000	45,000
Professional Fees	3,87,000	78,929
Bank Charges	2,294	713
General Expenses	81,377	26,690
	8,03,033	8,76,503

NOTE NO. "E"**DROP IN CENTRE**

Staff Remuneration	3,64,598	4,78,023
Staff Welfare	4,699	-
Honorarium	-	40,420
Food Expenses	-	28,423
Educational & Training Expenses	552	2,705
Counselling Expenses	20,313	-
Event & Celebrations	38,706	33,606
Rent	75,068	1,21,590
Electricity	12,190	20,027
Repair & Maintenance	12,692	11,268
Printing & Stationery	1,137	2,839
Telephone & Internet	7,997	10,919
Conveyance & Travelling	3,376	14,872
Hospitality	1,354	231
	5,42,681	7,64,922



	2018-19	2017-18
	Rupees	Rupees
<u>NOTE NO. "F"</u>		
<u>DAY CARE CENTRE</u>		
Staff Remuneration	4,08,748	4,99,822
Staff Welfare	5,268	-
Honorarium	7,700	3,500
Food Expenses	33,109	59,306
Educational Expenses	2,271	5,669
Event & Celebrations	29,811	20,338
Rent	75,068	1,21,590
Electricity	12,190	20,027
Repair & Maintenance	12,927	17,976
Printing & Stationery	2,866	3,205
Telephone & Internet	10,313	13,025
Conveyence & Travelling	816	11,518
Hospitality	663	231
	6,01,749	7,76,207
<u>NOTE NO. "G"</u>		
<u>PREVENTION & RESCUE - MUMBAI</u>		
Staff Remuneration	5,18,069	8,51,757
Staff Welfare	6,677	30,346
Staff Training	1,100	-
Honorarium	30,500	2,200
Programs and Activities	2,49,407	39,419
Rent	96,000	-
Electricity	11,525	-
Repair & Maintenance	9,725	580
Printing & Stationery	2,446	1,758
Telephone & Internet Expenses	14,020	28,806
Conveyence & Travelling Expenses	3,134	72,081
Hospitality Expenses	5,312	-
	9,47,915	10,26,946
<u>NOTE NO. "H"</u>		
<u>PREVENTION & RESCUE - KOLKATTA</u>		
Staff Remuneration	10,80,684	4,74,493
Staff Welfare	13,928	22,350
Staff Training	2,200	-
Honorarium	1,680	23,019
Programs and Activities	82,805	-
Investigation Expenses	-	5,520
Rent	-	27,720
Electricity	-	3,982
Printing & Stationery	3,316	1,924
Telephone & Internet	17,550	9,085
Conveyence & Travelling	3,548	47,079
	12,05,711	6,15,173



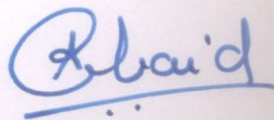
	2018-19	2017-18
	Rupees	Rupees
<u>NOTE NO. "I"</u>		
<u>TUBERCULOSIS CONTROL PROGRAM - LUPIN</u>		
Staff Remuneration	2,20,500	-
Staff Welfare	5,936	-
Honorarium	2,36,772	-
Programs and Activities	14,230	-
Rent	45,000	-
Electricity	9,229	-
Printing & Stationery	9,842	-
Telephone & Internet	10,584	-
Conveyence & Travelling	49,031	-
	6,01,123	-
<u>NOTE NO. "J"</u>		
<u>HIV & AIDS AWARENESS CAMPAIGNS - METRO</u>		
Staff Remuneration	5,33,521	-
Staff Welfare	6,876	-
Programs and Activities	12,445	-
Rent	60,000	-
Electricity	11,525	-
Repair & Maintenance	8,325	-
Telephone & Internet	10,718	-
Conveyence & Travelling	39,500	-
	6,82,910	-
<u>NOTE NO. "K"</u>		
<u>REHABILITATION</u>		
Staff Remuneration	2,65,621	4,79,256
Staff Welfare	4,346	-
Honorarium	-	11,000
Food Expenses	13,952	63,707
Medical Expenses	3,064	10,158
Care & Welfare Expense	49,971	4,202
Counselling Expenses	67,750	3,800
Rent	-	55,440
Electricity	-	15,774
Printing & Stationery	95	1,066
Repair & Maintenance	-	11,923
Telephone Expenses	5,662	9,294
Conveyence & Travelling	9,539	66,545
	4,20,000	7,32,164



	2018-19	2017-18
	Rupees	Rupees
NOTE NO. "L"		
TRAINING CENTRE		
Staff Remuneration	7,04,971	7,45,681
Staff Welfare	12,511	-
Stipend	53,767	12,500
Honorarium	23,200	85,830
Educational & Training expenses	23,577	60,102
Counselling Expenses	23,000	8,250
Rent	3,48,840	2,77,200
Electricity	46,100	39,820
Repair & Maintenance	12,952	1,087
Printing & Stationery	912	3,241
Telephone	16,393	15,245
Conveyence & Travelling	8,583	12,008
Hospitality	1,825	-
	12,76,632	12,60,964

SIGNATURES TO NOTES "A" to "L"

For R.K. KHANNA & ASSOCIATES
Chartered Accountants
(Firm Regn. No.105082W)



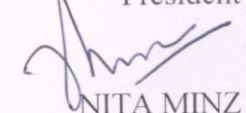
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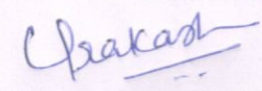


Mumbai ;
Date : 29th June, 2019

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