

**R. K. KHANNA & ASSOCIATES**  
CHARTERED ACCOUNTANTS



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Mumbai 400 021

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**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 2020, 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 31<sup>st</sup> March, 2020, 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.



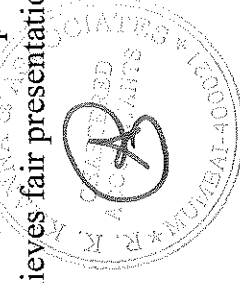
Those charged with governance are responsible for overseeing the Society's financial reporting process.

### **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)  
(UDIN : 20116304AAAADV4762)

Mumbai;  
Date: 25<sup>th</sup> September 2020.

# PURNATA

Registration No. F-60329(MUMBAI)

## BALANCE SHEET AS AT 31ST MARCH 2020

| FUNDS AND LIABILITIES           | Note No | As at 31st March 2020 |                  | As at 31st March 2019 |                  |
|---------------------------------|---------|-----------------------|------------------|-----------------------|------------------|
|                                 |         | Rupees                | Rupees           | Rupees                | Rupees           |
| Liabilities:                    |         |                       |                  |                       |                  |
| For Expenses                    |         |                       | 1,501,926        |                       | 1,039,107        |
| Provision for Gratuity          |         |                       | 100,000          |                       | -                |
| <b>TOTAL</b>                    |         |                       | <b>1,601,926</b> |                       | <b>1,039,107</b> |
| <b>PROPERTIES AND ASSETS</b>    |         |                       |                  |                       |                  |
| Property, Plant and Equipment   | 3       |                       | 207,871          |                       | 206,098          |
| Deposits                        |         |                       | 291,950          |                       | 206,950          |
| Amount Recoverable              |         |                       | 347,000          |                       | 300,000          |
| Cash and Bank Balance           | 4       |                       | 331,468          |                       | 221,763          |
| Income And Expenditure Account: |         |                       |                  |                       |                  |
| Per last Balance Sheet          |         | 104,295               |                  | (140,949)             |                  |
| Deficit for the year            |         | 319,343               | 423,638          | 245,245               | 104,295          |
| <b>TOTAL</b>                    |         |                       | <b>1,601,926</b> |                       | <b>1,039,107</b> |

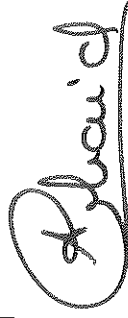
### Notes 1 to 14 form an integral part of Financial Statements

Per our report of even date

For R.K.KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)

  
MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

Mumbai;

Date : 25th September 2020

For and on behalf of the Governing Body of

PURNATA



L. T. JEYACHANDRAN

President



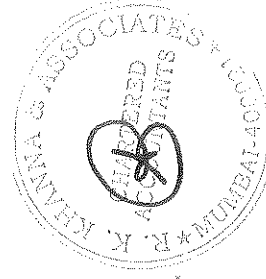
NEETA MINZ

Treasurer



MELODY JADHAV

Secretary



# PURNATA

Registration No. F-60329(MUMBAI)

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 31ST MARCH 2020

|                                      | Note No | 2019-20   |                   | 2018-19   |                  |
|--------------------------------------|---------|-----------|-------------------|-----------|------------------|
|                                      |         | Rupees    | Rupees            | Rupees    | Rupees           |
| <b>INCOME</b>                        |         |           |                   |           |                  |
| Donations                            |         |           | 10,335,481        |           | 6,923,222        |
| Interest on Savings Bank Accounts    |         |           | 13,415            |           | 332              |
| <b>TOTAL INCOME</b>                  |         |           | <b>10,348,896</b> |           | <b>6,923,554</b> |
| <b>EXPENDITURE</b>                   |         |           |                   |           |                  |
| Establishment Expenditure            | 5       |           | 1,012,216         |           | 803,033          |
| Depreciation                         | 3       |           | 94,931            |           | 87,044           |
| Fund Raising Expenses                | 6       |           | 569,107           |           | -                |
| Expenditure on Objects of The Trust: |         |           |                   |           |                  |
| Prevention & Rescue-Mumbai           | 7       | 2,385,730 |                   | 2,092,345 |                  |
| Prevention & Rescue-West Bengal      | 8       | 1,991,425 |                   | 1,205,711 |                  |
| Tuberculosis Control Program         | 9       | -         |                   | 601,123   |                  |
| HIV & AIDS Awareness Campaigns       | 10      | 889,488   |                   | 682,910   |                  |
| Rehabilitation                       | 11      | 1,967,602 |                   | 420,000   |                  |
| Reintegration                        | 12      | 1,757,742 | 8,991,986         | 1,276,632 | 6,278,721        |
| <b>TOTAL EXPENDITURE</b>             |         |           | <b>10,668,239</b> |           | <b>7,168,798</b> |
| <b>DEFICIT FOR THE YEAR</b>          |         |           | <b>(319,343)</b>  |           | <b>(245,245)</b> |

### Notes 1 to 14 form an integral part of Financial Statements

Per our report of even date attached to Balance Sheet

For and on behalf of the Governing Body of

For R.K.KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

Mumbai;

Date : 25th September 2020

PURNATA



L. T. JEYACHANDRAN

President



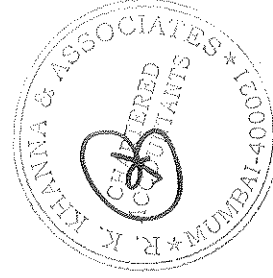
NEETA MINZ

Treasurer



MELODY JADHAV

Secretary



# PURNATA

Registration No. F-60329(MUMBAI)

## NOTES 1 TO 14 FORMING AN INTEGRAL PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2020

### **NOTE NO. 1** **SOCIETY OVERVIEW**

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

### **NOTE NO. 2** **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 Society 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 :**

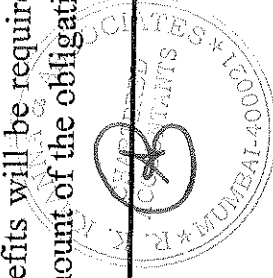
Donations are recognised as on the date of receipt. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

#### **(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. 3****PROPERTY, PLANT AND EQUIPMENT**

| Description of Assets  | Rate of Depreciation | W.D.V as at 31.03.2019 | Additions during the year | Depreciation for the year | W.D.V as at 31.3.2020 |
|------------------------|----------------------|------------------------|---------------------------|---------------------------|-----------------------|
| Furniture & Fixtures   | 10%                  | 56,033                 | -                         | 5,603                     | 50,430                |
| Computer & Peripherals | 40%                  | 112,545                | 96,703                    | 83,699                    | 125,549               |
| Mobile & Telephone     | 15%                  | 6,686                  | -                         | 1,003                     | 5,683                 |
| Speaker                | 15%                  | 6,460                  | -                         | 969                       | 5,491                 |
| Projector              | 15%                  | 24,374                 | -                         | 3,656                     | 20,718                |
| <b>TOTAL</b>           |                      | <b>206,098</b>         | <b>96,703</b>             | <b>94,931</b>             | <b>207,871</b>        |

**NOTE NO. 4****CASH AND BANK BALANCES**

In Savings Account with :

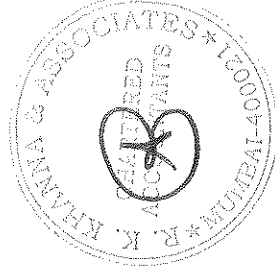
Kotak Mahindra Bank Limited

In Current Account with :

Kotak Mahindra Bank Limited

Cash in hand

|  | 31st March 2020 | 31st March 2019 |
|--|-----------------|-----------------|
|  | Rupees          | Rupees          |
|  |                 |                 |
|  | 176,866         | 214,680         |
|  | 123,963         | 214,680         |
|  | 30,639          | 7,083           |
|  | <b>331,468</b>  | <b>436,443</b>  |



**NOTE NO. 5****ESTABLISHMENT EXPENSES**

|                                | 2019-20          | 2018-19        |
|--------------------------------|------------------|----------------|
|                                | Rupees           | Rupees         |
| Staff Remuneration             | 121,743          | 28,152         |
| Staff Welfare                  | 1,291            | 363            |
| Staff Training                 | 672              | 1,200          |
| Rent                           | 190,056          | 60,000         |
| Electricity                    | 53,154           | 13,821         |
| Repairs & Maintenance          | 14,586           | 28,876         |
| Printing & Stationery          | 43,076           | 15,150         |
| Postage & Courier              | 1,430            | 2,115          |
| Fees & Subscriptions           | 5,428            | 9,237          |
| Telephone, Mobile and Internet | 4,300            | 8,524          |
| Website Expenses               | 40,320           | 56,654         |
| Conveyance & Travelling        | 19,441           | 15,758         |
| Meeting Expenses               | 63,493           | 32,512         |
| Audit Fees                     | 80,000           | 60,000         |
| Professional Fees              | 318,500          | 387,000        |
| Bank charges                   | 4,728            | 2,294          |
| General Expenses               | 69,996           | 81,377         |
|                                | <b>1,012,216</b> | <b>803,033</b> |

**NOTE NO. 6****FUND RAISING EXPENSES**

|                                       |                |
|---------------------------------------|----------------|
| Food, Accomodation and other expenses |                |
| Travelling                            | 268,910        |
| 5th Year Anniversary Expenses         | 81,090         |
|                                       | 219,107        |
|                                       | <b>569,107</b> |

**NOTE NO. 7****PREVENTION & RESCUE - MUMBAI**

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Staff Remuneration                | 1,552,822        | 1,291,415        |
| Staff Welfare                     | 13,632           | 16,644           |
| Staff Training                    | 7,210            | 1,100            |
| Honorarium                        | 10,786           | 38,200           |
| Networking Expenses               | 39,001           | -                |
| Investigation & Rescue Activities | 92,082           | -                |
| Educational & Vocational Training | 18,215           | 2,823            |
| Food Expenses                     | 40,595           | 33,109           |
| Counselling expenses              | 19,560           | 20,313           |
| Programme and Activities          | 38,132           | 317,924          |
| Rent                              | 379,042          | 246,135          |
| Electricity                       | 52,835           | 35,905           |
| Repair & Maintenance              | 64,803           | 35,344           |
| Printing and Stationery           | -                | 6,449            |
| Telephone, Mobile and Internet    | 32,489           | 32,329           |
| Conveyance & Travelling           | 19,069           | 7,326            |
| Hospitality                       | 5,457            | 7,329            |
|                                   | <b>2,385,730</b> | <b>2,092,345</b> |





**NOTE NO. 8****PREVENTION & RESCUE - WEST BENGAL**

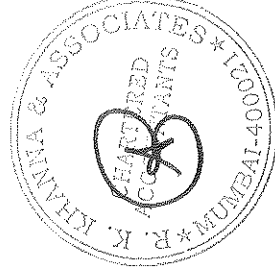
|                                | 2019-20          | 2018-19          |
|--------------------------------|------------------|------------------|
|                                | Rupees           | Rupees           |
| Staff Remuneration             | 1,425,399        | 1,080,684        |
| Staff Welfare                  | 10,332           | 13,928           |
| Staff Training                 | 5,563            | 2,200            |
| Honorarium                     | 4,267            | 1,680            |
| Networking Expenses            | 19,363           | -                |
| Investigation Expenses         | 29,118           | -                |
| Programme and Activities       | 108,433          | 82,805           |
| Rent                           | 221,600          | -                |
| Electricity                    | 6,890            | -                |
| Repair & Maintenance           | 73,695           | -                |
| Postage and Courier            | 2,701            | -                |
| Printing & Stationery          | 9,701            | 3,316            |
| Telephone, Mobile and Internet | 32,004           | 17,550           |
| Conveyance & Travelling        | 26,487           | 3,548            |
| Hospitality Expenses           | 15,871           | -                |
|                                | <b>1,991,425</b> | <b>1,205,711</b> |

**NOTE NO. 9****TUBERCULOSIS CONTROL PROGRAM**

|                         |   |                |
|-------------------------|---|----------------|
| Staff Remuneration      | - | 220,500        |
| Staff Welfare           | - | 5,936          |
| Honorarium              | - | 236,772        |
| Programs and Activities | - | 14,230         |
| Rent                    | - | 45,000         |
| Electricity             | - | 9,229          |
| Printing & Stationery   | - | 9,842          |
| Telephone & Internet    | - | 10,584         |
| Conveyance & Travelling | - | 49,031         |
|                         | - | <b>601,123</b> |

**NOTE NO. 10****HIV & AIDS AWARENESS CAMPAIGNS**

|                                |                |                |
|--------------------------------|----------------|----------------|
| Staff Remuneration             | 720,262        | 533,521        |
| Staff Welfare                  | 14,576         | 6,876          |
| Staff Training                 | 7,318          | -              |
| Awareness Programme            | 77,166         | 12,445         |
| Rent                           | 33,540         | 60,000         |
| Electricity                    | 5,851          | 11,525         |
| Repairs and Maintenance        | 11,935         | 8,325          |
| Telephone, Mobile and Internet | 13,029         | 10,718         |
| Conveyance & Travelling        | 5,812          | 39,500         |
|                                | <b>889,488</b> | <b>682,910</b> |



|                                     | 2019-20          | 2018-19          |
|-------------------------------------|------------------|------------------|
|                                     | Rupees           | Rupees           |
| <b>NOTE NO. 11</b>                  |                  |                  |
| <b><u>REHABILITATION</u></b>        |                  |                  |
| Staff Remuneration                  | 1,256,842        | 265,621          |
| Staff Welfare                       | 10,983           | 4,346            |
| Staff Training                      | 5,815            | -                |
| Food Expenses                       | 54,719           | 13,952           |
| Care and Welfare Expenses           | 40,491           | 49,971           |
| Medical Expenses                    | 39,585           | 3,064            |
| Programs and Activities             | 122,168          | -                |
| Rent                                | 48,820           | -                |
| Repairs and Maintenance             | 33,345           | -                |
| Counselling Expenses                | 251,250          | 67,750           |
| Printing & Stationery               | 50,522           | 95               |
| Telephone, Mobile and Internet      | 16,620           | 5,662            |
| Conveyance & Travelling             | 35,734           | 9,539            |
| Hospitality                         | 708              | -                |
|                                     | <b>1,967,602</b> | <b>420,000</b>   |
| <b>NOTE NO. 12</b>                  |                  |                  |
| <b><u>REINTEGRATION</u></b>         |                  |                  |
| Staff Remuneration                  | 1,183,085        | 704,971          |
| Stipend Trainees                    | 192,500          | 23,200           |
| Staff Welfare                       | 9,646            | 12,511           |
| Staff Training                      | 5,140            | -                |
| Honorarium                          | -                | 53,767           |
| Counselling Expenses                | -                | 23,000           |
| Educational and Vocational Training | 25,777           | 23,577           |
| Networking Expenses                 | 14,038           | -                |
| Investigation & Follow up Expenses  | 20,429           | -                |
| Programs and Activities             | 920              | -                |
| Rent                                | 223,602          | 348,840          |
| Electricity                         | 39,005           | 46,100           |
| Repairs and Maintenance             | 26,522           | 12,952           |
| Printing & Stationery               | 566              | 912              |
| Telephone, Mobile and Internet      | 14,565           | 16,393           |
| Conveyance & Travelling             | 1,748            | 8,584            |
| Hospitality                         | 200              | 1,825            |
|                                     | <b>1,757,742</b> | <b>1,276,632</b> |



**NOTE NO. 13**  
**IMPACT OF COVID 19 PANDEMIC**

The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic and other activities. The Society has evaluated the impact of this pandemic on its operations and services, based on the internal and external information available till the date of approval of the financial results and the current indicators of future outlook. In terms of this evaluation, the Society does not foresee any significant risk - medium or long term, to its ability to continue its operations and services.

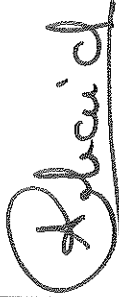
**NOTE NO. 14**  
**THE PRESENTATION**

The previous year's figures have been regrouped / reclassified, wherever necessary, to confirm to the current year presentation.

**SIGNATURES TO NOTES 1 TO 14**

For R.K.KHANNA & ASSOCIATES

Chartered Accountants  
(Firm Regn. No.105082W)



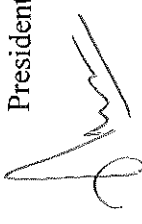
MOHAMMED OBAID ANSARI  
Partner

(Membership No.116304)

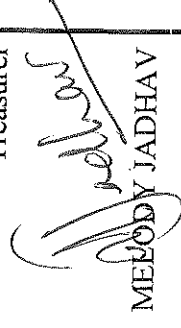
For and on behalf of the Governing Body of  
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Date : 25th September 2020