



**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF PURNATA**

**Report on the Audit of the Standalone Financial Statements**

**Opinion**

We have audited the accompanying financial statements of PURNATA (the Society), which comprise the Balance Sheet as at 31st March 2021, 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, 2021, 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).

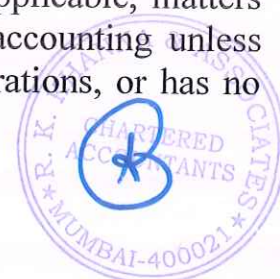
**Basis for Opinion**

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 ICAI 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.

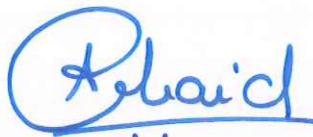


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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: 21116304AAAAFL7285



Place: Mumbai

Date: 6<sup>th</sup> August 2021

# PURNATA

Registration No. F-60329(MUMBAI)

## BALANCE SHEET AS AT 31ST MARCH 2021

	Note No	As at 31st March 2021	
		Rupees	Rupees
<b>FUNDS AND LIABILITIES</b>			
Income And Expenditure Account:			
Per last Balance Sheet		(4,23,638)	
Surplus for the year		27,56,843	23,33,204
Liabilities:			
For Expenses			12,78,496
Provision for Gratuity			2,60,000
<b>TOTAL</b>			<b>38,71,701</b>
<b>PROPERTIES AND ASSETS</b>			
Movable Properties	3		2,13,731
Deposits			4,97,030
Amount Recoverable			12,750
Prepaid Expenses			90,000
Cash and Bank Balance	4		30,58,190
<b>TOTAL</b>			<b>38,71,701</b>

Notes 1 to 16 form an integral part of Financial Statements

Per our report of even date

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 : 6th August 2021



  
L T JEYACHANDRAN  
(Chairman)

  
SUBHASH DONGARDIVE  
(Secretary)

  
R SREEDEVI  
(Treasurer)

# PURNATA

Registration No. F-60329(MUMBAI)

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 31ST MARCH 2021

	Note No	2020-21	
		Rupees	Rupees
<b>INCOME</b>			
Donations			1,71,77,204
Interest on Savings Bank Accounts			27,636
Miscellaneous Income			14,390
<b>TOTAL INCOME</b>			<b>1,72,19,230</b>
<b>EXPENDITURE</b>			
Establishment Expenditure	5		10,43,124
Depreciation	3		1,02,109
Expenditure on Objects of The Trust:			
Prevention & Rescue - Mumbai	6	9,92,193	
Prevention & Rescue - West Bengal	7	25,83,441	
Ashray - Day Care Centre	8	9,29,384	
Ashray - Drop In Centre	9	8,93,764	
Jeevan Asha - Drop in Centre	10	1,31,428	
Training Centre	11	17,76,534	
HIV & AIDS Awareness Campaigns	12	8,26,064	
Rehabilitation	13	19,37,543	
Reintegration	14	9,29,112	
Covid -19 Relief Activities	15	23,17,690	1,33,17,154
<b>TOTAL EXPENDITURE</b>			<b>1,44,62,388</b>
<b>SURPLUS FOR THE YEAR</b>			<b>27,56,843</b>

### Notes 1 to 16 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

PURNATA

For R.K.KHANNA & ASSOCIATES

Chartered Accountants

(Firm Regn. No.105082W)

L T JEYACHANDRAN

(Chairman)



MOHAMMED OBAID ANSARI

Partner

(Membership No.116304)

  
SUBHASH DONGARDIVE

(Secretary)

Mumbai;

Date : 6th August 2021

  
R SREEDEVI

(Treasurer)



**SCHEDULE 'A'**

**NOTES FORMING PART OF THE ACCOUNTS**

**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) Fixed Assets :**

Fixed Assets are stated at their cost of acquisition or construction, including any cost attributable to bringing the asset to their working condition for their intended use.

**(c) Depreciation :**

Depreciation has been provided per written down value method in accordance with Section 32 of the Income Tax Act, 1961.

**(d) Investments :**

Investments are valued at cost. Interest accrued on Investment has been provided for.

**(e) Income Recognition :**

Income is 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.

**(f) Foreign Currency Transactions :**

Donations received in foreign currency are recorded at the rates prevailing at the time of realisation.

**(g) Retirement Benefits :**

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

**(h) Provisions:**

Provisions are recognised when the Society 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.

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



MOHAMMED OBAID ANSARI  
Partner  
(Membership No.116304)

Mumbai  
Date : 6th August 2021



L T JEYACHANDRAN  
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SUBHASH DONGARDIVE  
(Secretary)



R SREEDEVI  
(Treasurer)

# PURNATA

Registration No. F-60329(MUMBAI)

## NOTES 1 TO 16 FORMING AN INTEGRAL PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2021

### 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) Movable Properties**

Movable Properties 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 Movable Properties using written down value method. The depreciation methods are reviewed at the end of each financial year.

##### **(c) Income Recognition :**

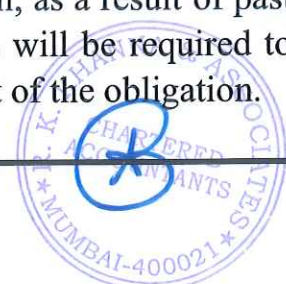
Donations are recognised as on the date of receipt. Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

##### **(d) Retirement Benefits :**

Liabilities with regard to the gratuity are determined at each balance sheet date and is charged to Income & Expenditure Account each year.

##### **(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****MOVABLE PROPERTIES**

Description of Assets	Rate of Depreciation	W.D.V as at 31.03.2020	Additions during the year	Depreciation for the year	W.D.V as at 31.3.2021
Furniture & Fixtures	10%	50,430		5,043	45,387
Computer & Peripherals	40%	1,25,549	1,03,470	91,608	1,37,411
Mobile & Telephone	15%	5,682	4,500	1,527	8,655
Speaker	15%	5,491	-	824	4,667
Projector	15%	20,718	-	3,108	17,610
<b>TOTAL</b>		<b>2,07,870</b>	<b>1,07,970</b>	<b>1,02,109</b>	<b>2,13,731</b>

	31st March 2021
	Rupees
<b>NOTE NO. 4</b>	
<b><u>CASH AND BANK BALANCES</u></b>	
In Savings Account with :	
Kotak Mahindra Bank Limited	22,05,977
In Current Account with :	
Kotak Mahindra Bank Limited	8,49,446
Cash in hand	2,766
	<b>30,58,190</b>





2020-21

Rupees

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

Staff Remuneration	1,64,406
Staff Welfare	2,984
Staff Training	11,221
Staff Insurance	2,313
Stipend	25,000
Rent	2,73,885
Electricity	22,264
Repairs & Maintenance	27,368
Printing & Stationery	21,940
Postage & Courier	1,994
Fees & Subscriptions	74,566
Telephone, Mobile and Internet	32,709
Website Expenses	64,640
Conveyance & Travelling	37,365
Audit Fees	1,00,000
Professional Fees	1,15,000
Bank charges	5,655
Promotion & Publicity	3,266
General Expenses	56,549
	<b>10,43,124</b>

**NOTE NO. 6****PREVENTION & RESCUE - MUMBAI**

Staff Remuneration	3,71,493
Gratuity	9,499
Staff Welfare	6,604
Staff Training	25,367
Staff Insurance	5,227
Stipend	17,000
Honorarium	11,300
Networking Expenses	1,602
Investigation expenses	1,50,027
Programme and Activities	4,650
Awareness Programme	8,109
Rent	2,73,886
Electricity	22,264
Repairs & Maintenance	27,368
Printing & Stationery	485
Telephone, Mobile and Internet	38,648
Conveyance & Travelling	18,665
	<b>9,92,193</b>



	<b>2020-21</b>
	<b>Rupees</b>
<b><u>NOTE NO. 7</u></b>	
<b><u>PREVENTION &amp; RESCUE - WEST BENGAL</u></b>	
Staff Remuneration	16,76,318
Gratuity	68,999
Staff Welfare	28,571
Staff Training	1,14,572
Staff Insurance	23,584
Honorarium	2,35,600
Networking Expenses	3,915
Investigation Expenses	43,385
Baseline Survey	34,976
Programme and Activities	22,083
After Care services	17,029
Rent	2,55,900
Repairs & Maintenance	17,824
Postage & Courier	400
Printing & Stationery	518
Telephone, Mobile and Internet	28,708
Conveyance & Travelling	10,999
General Expenses	60
	<b>25,83,441</b>
<b><u>NOTE NO. 8</u></b>	
<b><u>ASHRAY - DAY CARE CENTRE</u></b>	
Staff Remuneration	5,23,381
Gratuity	4,750
Staff Welfare	10,146
Staff Training	35,666
Staff Insurance	7,364
Honorarium	1,09,860
Food & Nutrition	22,710
Medical Expenses	6,108
Education	37,856
Sports Development	2,562
Programme and Activities	27,707
Rent	81,405
Electricity	6,390
Repairs & Maintenance	24,578
Printing & Stationery	1,224
Telephone, Mobile and Internet	8,681
Conveyance & Travelling	18,998
	<b>9,29,384</b>



	<b>2020-21</b>
	<b>Rupees</b>
<b><u>NOTE NO. 9</u></b>	
<b><u>ASHRAY - DROP IN CENTRE</u></b>	
Staff Remuneration	5,14,674
Gratuity	4,750
Staff Welfare	9,040
Staff Training	35,153
Staff Insurance	7,241
Honorarium	1,18,390
Medical Expenses	18,233
Programme and Activities	44,344
Rent	81,405
Electricity	6,390
Repairs & Maintenance	24,578
Printing & Stationery	3,995
Telephone, Mobile and Internet	11,069
Conveyance & Travelling	14,503
	<b>8,93,764</b>
<b><u>NOTE NO. 10</u></b>	
<b><u>JEEVAN ASHA - DROP IN CENTRE</u></b>	
Honorarium	40,000
Food expenses	2,527
Medical Expenses	4,024
Rent	75,000
Electricity	1,730
Repairs & Maintenance	3,338
Printing & Stationery	802
Conveyance & Travelling	4,007
	<b>1,31,428</b>
<b><u>NOTE NO. 11</u></b>	
<b><u>TRAINING CENTRE</u></b>	
Staff Remuneration	6,48,563
Gratuity	14,249
Staff Welfare	12,299
Staff Training	44,220
Staff Insurance	9,125
Stipend	1,39,000
Honorarium	1,44,085
Food Expenses	21,613
Training Material	20,878
Professional Fees	3,81,750
Rent	2,73,884
Electricity	22,264
Repairs & Maintenance	27,368
Printing & Stationery	480
Telephone, Mobile and Internet	7,528
Conveyance & Travelling	9,229
	<b>17,76,534</b>



**2020-21****Rupees****NOTE NO. 12****HIV & AIDS AWARENESS CAMPAIGNS**

Staff Remuneration	6,82,333
Staff Welfare	14,823
Staff Training	46,359
Staff Insurance	9,600
Awareness Programme	52,660
Networking Expenses	983
Monitoring & Evaluation	555
Printing & Stationery	984
Telephone, Mobile and Internet	12,277
Conveyance & Travelling	5,490
	<b>8,26,064</b>

**NOTE NO. 13****REHABILITATION**

Staff Remuneration	7,71,238
Gratuity	14,249
Staff Welfare	14,589
Staff Training	52,587
Staff Insurance	10,851
Stipend	10,000
Honorarium	86,425
Residential Care	2,36,856
Medical Expenses	1,27,039
Programme and Activities	26,716
Hospitality	441
Rent	1,81,000
Electricity	25,548
Repairs & Maintenance	33,289
Printing & Stationery	1,668
Telephone, Mobile and Internet	13,007
Conveyance & Travelling	32,041
Sundry balance Written off	3,00,000
	<b>19,37,543</b>

**NOTE NO. 14****REINTEGRATION**

Staff Remuneration	6,58,109
Gratuity	18,999
Staff Welfare	11,996
Staff Training	44,912
Staff Insurance	9,259
Stipend	1,13,500
Education	3,818
After Care services	60,476
Telephone, Mobile and Internet	8,043
	<b>9,29,112</b>



	2020-21
	Rupees
<b><u>NOTE NO. 15</u></b>	
<b><u>COVID 19 RELIEF ACTIVITIES</u></b>	
Staff Remuneration	5,79,913
Gratuity	24,506
Staff Welfare	8,511
Staff Training	39,754
Staff Insurance	8,159
Honorarium	69,270
Food Distribution	14,10,961
Medical Expenses	83,589
Conveyance & Travelling	93,027
	<b>23,17,690</b>

**NOTE NO. 16**  
**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.

**SIGNATURES TO NOTES 1 TO 16**

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



MOHAMMED OBAID ANSARI  
Partner  
(Membership No.116304)




Mumbai;  
Date : 6th August 2021

For and on behalf of the Governing Body of  
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