



"Malhari", A-2/22, Rambaug Colony,  
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**Joshi Borse & Pol**  
CHARTERED ACCOUNTANTS  
*Formerly known as Joshi & Pol*

### Auditor's Report

#### 1. Report on Financial Statements :

We have audited the accompanying Financial Statements of Swadhar Institute for development of Women and Children, Pune viz. Balance Sheet as at 31.03.2023 and Income and Expenditure Account for the year then ended and significant accounting policies and other explanatory information.

#### 2. Managements Responsibility for the financial Statements :

Management is responsible for the preparation of these Financial Statements in accordance with the Bombay Public Trusts Act, 1950. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### 3. Auditor's responsibility :

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

#### 4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the



entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**6. Opinion:**

In our opinion and to the best of our information and according to the explanations given to us,

a) The Balance Sheet has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, so as to exhibit a true and fair view of state of affairs of the trust as at 31.03.2023 in conformity with accounting principles generally accepted in India.

And

b) The Income and Expenditure Account, has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon shows surplus for the year, in conformity with accounting principles generally accepted in India.



FOR JOSHI BORSE & POL  
CHARTERED ACCOUNTANTS  
FIRM REGN NO. 104358W

CA MRS. ARUNDHATI V. BORSE  
(PARTNER)  
M. NO. 124299

UDIN: 23124299 BQXEXI7553

Place: Pune

Date : 15 SEP 2023

THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950.

SCHEDULE VIII [Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST :

SWADHAR INSTITUTE FOR DEVELOPMENT OF WOMEN AND CHILDREN

ADDRESS : Flat No 301, Dhan-Shree Apartment, Model Colony, Opp. Chittaranjan Vatika,  
Shivaji Nagar, Pune - 411016

REGISTRATION NO. : F/19789/PUNE

BALANCE SHEET AS AT 31ST MARCH 2023

Funds and Liabilities	Sch No.	Amount (Rs.)	Amount (Rs.)	Property and Asset	Sch No.	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus Balance as per last Balance Sheet Adjustment during the year	A	98,99,566.64 -	98,99,566.64	Immovable Properties (Suitably classified giving mode of valuation). Balance as per last Balance Sheet Addition during the year Less: Depreciation	E		42,80,152.00
Other Earmarked funds (Created under the provisions of the trust deed or scheme or out of the income) Depreciation Fund Sinking Fund Reserve Fund Any other Fund	B		4,93,40,959.00	Investments (Suitably classified, giving mode of valuation).  Furniture and Fixtures Balance as per last Balance sheet Addition during the year Less: Depreciation	F  G		6,74,43,129.00  33,58,918.16
Loans (Secured or Unsecured) From Trustee From Others				Loans (Secured and Unsecured) Loans Scholarship Other Loan			






<b>Liabilities-</b> For expenses For advances For Rent and other Deposits For sundry credit balances  <b>Income and Expenditure Account</b> Balance as per last Balance Sheet Less: Appropriation if any Add/Less : Surplus or Deficit as per Income and Expenditure account	C		7,51,700.00	<b>Advances</b> To trustees To employees To Contractor To Lawyers To Others  <b>Income Outstanding</b> Rent Interest Other Income  <b>Cash and Bank Balances</b> a) In hand and Bank Account b) with the trustee c) with the manager	H		4,94,586.00
	D		3,24,94,913.05		I		19,44,377.20
					-	J	
<b>Total Rs.</b>			<b>9,24,87,138.69</b>	<b>Total Rs.</b>			<b>9,24,87,138.69</b>

The above Balance Sheet to the best of my/our belief contains a true account of the Funds & Liabilities and of the Property & Assets of Trust.

DATED : 15.09.2023  
AT : Pune.

**TRUSTEES**

**SWADHAR - I.D.W.C. PUNE**



  
 Hon. President Hon. Secretary Hon. Treasurer



AS PER OUR REPORT OF EVEN DATE  
FOR JOSHI BORSE & POL  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 104358W

  
 CA Mrs. Arundhati V. Borse  
 (PARTNER)  
 M. NO. 124299  
 UDIN: 23124299BGXEXI7553  
 Date : 15.09.2023

THE BOMBAY PUBLIC TRUSTS ACT, 1950.

SCHEDULE IX [Vide Rule 17 (1)]

NAME OF THE PUBLIC TRUST :

SWADHAR INSTITUTE FOR DEVELOPMENT OF WOMEN AND CHILDREN

ADDRESS : Flat No 301, Dhan-Shree Apartment, Model Colony, Opp. Chittaranjan Vatika,  
Shivaji Nagar, Pune - 411016

REGISTRATION NO. : F/19789/PUNE

INCOME & ENPENDITURE ACCOUNT  
FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	Sch No.	Amount (Rs.)	Amount (Rs.)	INCOME	Sch No.	Amount (Rs.)	Amount (Rs.)	
<u>To Expenditure in respect of Properties</u>	K			<u>By Rent</u> (Accrued) (Realised)	N			
Rates, taxes, cesses			3,767.00					
Repairs and Maintenance								
Salaries						<u>By Interest</u> (Accrued) (Realised) On securities		36,64,211.50
Insurance						On loans		
Depreciation (by way of provision or adjustments)						On bank accounts		
Other expenses								
<u>To Establishment Expenses</u>	L		42,56,928.82	<u>By Dividend</u>	O		7,52,59,484.01	
<u>To Remuneration to trustees</u>						<u>By Donations</u>		4,06,500.00
<u>To Remuneration</u> (in the case of math) to the head of the math, including his household expenditure, if any.				<u>By Grants</u>	P		15,429.00	
				<u>By Income from other Sources</u> (in detail as far as possible)				
<u>To Legal Expenses</u>			47,100.00					
<u>To Audit Fees</u>			93,220.00					
<u>To contribution and fees</u>								
<u>To Amount written off</u>			6,000.00					
a) Bad Debts								
b) Loans Scholarships								
c) Irrecoverable rents								
d) Other Items								
		6,000.00						



To Miscellaneous Expenses To Depreciations	G		9,36,123.62			
To Amounts transferred to Reserve or specific funds,	B		1,71,47,912.00	By Transfer from Reserve	Q	22,05,488.00
To Expenditure on Object of Trust (a) Religious (b) Educational (c) Medical relief (d) Relief of Poverty (e) Other charitable objects	M		5,72,08,811.88			
To Surplus carried over to Balance sheet			18,51,249.19	By Deficit carried over to Balance sheet		
Total Rs.			8,15,51,112.51	Total Rs.		8,15,51,112.51

DATED : 15.09.2023  
AT : Pune

TRUSTEES

SWADHAR - I.D.W.C. PUNE

*Anjali Bapat*  
Hon. President

*[Signature]*  
Hon. Secretary

*[Signature]*  
Hon. Treasurer



AS PER OUR REPORT OF EVEN DATE  
FOR JOSHI BORSE & POL  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 104358W

*[Signature]*  
CA Mrs. Arundhati V. Borse  
(PARTNER)  
M. NO. 124299  
UDIN: 23124299BGXEXI7553  
Date : 15.09.2023

**JOSHI BORSE & POL  
CHARTERED ACCOUNTANTS  
'MALHARI' A-2/22, Rambaug Colony,  
Navi Peth, Pune 411 030.  
Mob: 8263007124  
e-mail : admin@jbpc.com**

To,  
The Joint Charity Commissioner,  
Pune Region,  
Dhole Patil Road, Opp. Wadia College,  
Pune 411001.

## CERTIFICATE

This is to certify that Swadhar Institute for Development of Women and Children, Pune has received Rs. 7,52,59,484.01 as general donations in the financial year 2022-23.

Further certified that the above-mentioned donations do not include Receipts of Government, Semi-government and other institutes.

DATE : 15.09.2023  
PLACE: PUNE



FOR JOSHI BORSE & POL  
CHARTERED ACCOUNTANTS  
FIRM REG NO. 104358W

  
CA MRS. ARUNDHATI V. BORSE  
(PARTNER)  
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