



## AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **HOLY CROSS HOME FOR BABIES, AMRAVATI (M.S.) - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2019 and also the Income and Expenditure Account and Receipts and Payments Account of the organisation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Organisation's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the organisation so far as appears from our examination of these books.
- C. The Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Organisation.
- D. It is the policy of the Organisation to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Holy Cross Home for Babies, Amravati (M.S.)** as at 31st March, 2019, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

Amravati :  
Dated : 10th July, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

L. D' SOUZA

PARTNER

Membership No. 36938  
UDIN : 19036938AAAACA4919

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.
5. During the year the Foreign Contribution Bank Account is closed and the funds are transferred to the Society in their Foreign Contribution Account.

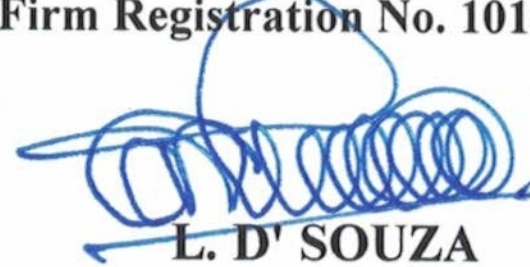
For Holy Cross Home for Babies, Amravati

  
Chief Functionary

Amravati :  
Dated : 10th July, 2019



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

  
L. D' SOUZA  
PARTNER  
Membership No. 36938  
UDIN : 19036938AAAACA4919

# HOLY CROSS HOME FOR BABIES, AMRAVATI (M.S)

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2019

FUNDS AND LIABILITIES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b><u>CAPITAL FUND :</u></b>		<b><u>CARDIAC MONITOR :</u></b>		
Balance as per last Balance Sheet	127,530.00	Balance as per last Balance Sheet		300,000.00
<b><u>EQUIPMENT FUND :</u></b>		<b><u>FURNITURE AND FIXTURES :</u></b>		
Balance as per last Balance Sheet	380,308.00	Balance as per last Balance Sheet	14,717.00	
		Add : Additions during the year	17,110.00	31,827.00
		<b><u>EQUIPMENTS :</u></b>		
		Purchased during the year		11,450.00
		<b><u>COMPUTERS :</u></b>		
		Balance as per last Balance Sheet		37,350.00
		<b><u>MEDICAL EQUIPMENTS :</u></b>		
		Balance as per last Balance Sheet		80,000.00
		<b><u>DESTITUTE AND ABANDONED CHILDREN</u></b>		
		<b><u>FUND :</u></b>		
		Balance as per last Balance Sheet	(5,014,743.03)	
		Add : Deficit during the year	5,061,954.03	47,211.00
		<b>TOTAL RUPEES ...</b>		<b>507,838.00</b>

As per our report of even date.



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*(Signature)*  
L. D' SOUZA  
PARTNER

Membership No. 36938

UDIN : 19036938AAAAACA4919

*(Signature)*  
Amravati

CHIEF FUNCTIONARY

Dated : 10th July, 2019

# HOLY CROSS HOME FOR BABIES, AMRAVATI (M.S)

## FOREIGN CONTRIBUTION ACCOUNT

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

	RUPEES	RUPEES	RUPEES
<u>EXPENDITURE</u>			
<b>To <u>RECURRING EXPENDITURE</u> :</b>			
Salaries and Wages	383,400.00		
Food and Provisions	234,088.00		
Fuel	9,512.00		
Footwear	1,110.00		
Medicines and Medical Care	93,621.00		
Clothing and Linen	12,090.00		
Cleanliness, Hygiene and Toilet	16,525.00		
Electricity Charges and Expenses	1,162.00		
Water Charges	4,170.00		
Telephone Charges	10,214.00		
Photographs	440.00		
Postage	6,965.00		
Stationery and Printing	8,232.00		
Travelling and Conveyance	32,032.00		
Gifts and Presentation	16,181.00		
Petrol and Oil	7,845.00		
Audit Fees	98,950.00		
Legal Charges	3,540.00		
Equipment Repairs	1,350.00		
Household Articles	8,809.00		
Insurance Charges	7,724.00		
Honorarium to Staff	238,900.00		
Bank Charges and Commission	0.03		
Building Repairs	3,000.00		
Picnic Expenses	190.00		
Repairs and Maintenance	41,246.00		
Miscellaneous Expenses	5,484.00	1,246,780.03	
<b>carried forward ...</b>		<b>1,246,780.03</b>	
			<b>7,428,879.03</b>
		<b>carried forward ...</b>	



brought forward ... 1,246,780.03 brought forward ... 7,428,879.03

" DISBURSEMENT OF GRANTS :

Society of Amravati Sisters, Amravati (Id. No. 083740016)

6,182,099.00

TOTAL RUPEES ...

7,428,879.03

TOTAL RUPEES ...

7,428,879.03

As per our report of even date.

Amravati :

Dated : 10th July, 2019

*A.K. Elsa*  
CHIEF FUNCTIONARY

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*L. D' SOUZA*  
L. D' SOUZA  
PARTNER

Membership No. 36938  
UDIN : 19036938AAAAACA4919



# HOLY CROSS HOME FOR BABIES, AMRAVATI (M.S)

## FOREIGN CONTRIBUTION ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS	RUPEES	PAYMENTS	RUPEES
<b>To BALANCE ON 01.04.2018 :</b>		<b>By RECURRING EXPENDITURE :</b>	
With Central Bank of India, Amravati		Salaries and Wages	383,400.00
On Fixed Deposits	3,716,462.00	Food and Provisions	234,088.00
On Savings Bank Account	1,373,795.03	Fuel	9,512.00
Account No. 1412613479		Footwear	1,110.00
Cash in hand	257.00	Medicines and Medical Care	93,621.00
		Clothing and Linen	12,090.00
		Cleanliness, Hygiene and Toilet	16,525.00
<b>" FOREIGN CONTRIBUTION RECEIVED :</b>		Electricity Charges and Expenses	1,162.00
Donations received Maintenance and		Water Charges	4,170.00
Education of Destitute and Abandoned		Telephone Charges	10,214.00
Children		Photographs	440.00
From Others	2,060,571.00	Postage	6,965.00
		Stationery and Printing	8,232.00
<b>" INTEREST REALISED :</b>		Travelling and Conveyance	32,032.00
On Fixed Deposits	233,630.00	Gifts and Presentation	16,181.00
On Savings Bank Account	72,724.00	Petrol and Oil	7,845.00
		Audit Fees	98,950.00
		Legal Charges	3,540.00
		Equipment Repairs	1,350.00
		Household Articles	8,809.00
		Insurance Charges	7,724.00
		Honorarium to Staff	238,900.00
		Bank Charges and Commission	0.03
		Building Repairs	3,000.00
		Picnic Expenses	190.00
		Repairs and Maintenance	41,246.00
		Miscellaneous Expenses	5,484.00
			1,246,780.03
<b>carried forward ...</b>	<b>7,457,439.03</b>	<b>carried forward ...</b>	<b>1,246,780.03</b>



brought forward ...

7,457,439.03

brought forward ...

1,246,780.03

" CAPITAL EXPENDITURE :

Furniture and Fixtures  
Equipments

17,110.00  
11,450.00

28,560.00

" DISBURSEMENT OF GRANTS :

Society of Amravati Sisters, Amravati (Id. No.  
083740016)

6,182,099.00

TOTAL RUPEES ...

7,457,439.03

TOTAL RUPEES ...

7,457,439.03

As per our report of even date.

Amravati :

Dated : 10th July, 2019

*AK Elsa*

CHIEF FUNCTIONARY



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*L. D' SOUZA*  
PARTNER

Membership No. 36938

UDIN : 19036938AAAAACA4919