



# S. P. BHANDARE & ASSOCIATES

CHARTERED ACCOUNTANTS

3/UG-4, MODELS RESIDENCY, ST. INEZ,  
PANAJI-GOA. 403 001.

TEL.: (0832) 2221464, 2431051 E-MAIL : sandip.bhandare@gmail.com

## FORM NO. 10B

[See Rule 17B]

### Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of CHILDREN'S RIGHTS IN GOA, Alto-  
Porvorim, Bardez - Goa, (PAN - AAAPC8530D) as at 31<sup>ST</sup> MARCH 2021 and the  
income and expenditure account for the year ended on that date which are in  
agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations which to the best of our  
knowledge and belief were necessary for the purposes of the audit. In our opinion,  
proper books of account have been kept by the head office and the branches of the  
above-named trust by us as appears from our examination of the books and proper  
returns adequate for the purposes of audit have been received from branches not  
visited by us subject to the comments given below:-

----- NONE -----

In our opinion and to the best of our information, and according to information given  
to us the said accounts give a true and fair view:-

- i. in the case of the balance sheet of the state of affairs of the above-named  
institution as at 31<sup>ST</sup> MARCH 2021 and
- ii. in the case of the income and expenditure account, of the excess of expenditure  
over income, of its accounting year ending on 31<sup>ST</sup> MARCH 21

The prescribed particulars are annexed hereto.

FOR, S.P. BHANDARE & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN NO 101157W

*S. P. Bhandare*

S.P. BHANDARE  
PROPRIETOR  
M.NO. 35615

Place : PANAJI - GOA

Date : 23<sup>rd</sup> June 2021

UDIN : 21035615AAAAFW6673

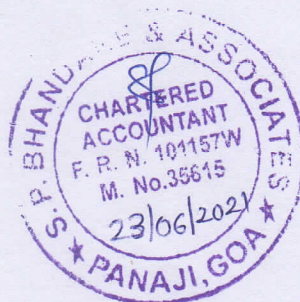




**ANNEXURE  
STATEMENT OF PARTICULARS**

*I Application of income for charitable or religious purposes.*

- |  |                 |
|--|-----------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.  | Rs. 23,55,186/- |
| <hr/>  |                 |
| 2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.  | NO              |
| <hr/>  |                 |
| 3. Amount of income accumulated or set apart */finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly */in part only for such purposes. | Rs. 3,38,933/-  |
| <hr/>  |                 |
| 4. Amount of income eligible for exemption under section 11(1)(c) [Give details]   | NIL             |
| <hr/>  |                 |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)  | NIL             |
| <hr/>  |                 |
| 6. Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.   | NIL             |
| <hr/>  |                 |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1)(B)? If so, the details thereof            | N.A.            |
| <hr/>  |                 |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-  | N.A.            |
| <hr/>  |                 |
| a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  |                 |
| <hr/>  |                 |
| b. has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or   |                 |
| <hr/>  |                 |





II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the \*trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any. NO
2. Whether any land, building or other property of the \*trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. NO
3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. NO
4. Whether the services of the \*trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NO
5. Whether any share, security, or other property was purchased by or on behalf of the \*trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NO
6. Whether any share, security, or other property was sold by or on behalf of the \*trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received. NO
7. Whether any income or property of the \*trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
8. Whether the income or property of the \*trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. NO





III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year- say. Yes/No
1	2	3	4	5	6
-----NIL-----					
Total					

Place: PANAJI - GOA.

Date: 23<sup>RD</sup> JUNE 2021

For, S.P. BHANDARE & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FIRM REGN NO 101157W

*S.P. Bhandare*  
 S.P. BHANDARE  
 PROPRIETOR  
 M.NO. 35615



UDIN : 21035615AAAAAFW6673