



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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**AUDITOR'S REPORT TO THE TRUSTEES OF WHITE
LOTUS CHARITABLE TRUST**

We have audited the attached Balance Sheet of WHITE LOTUS CHARITABLE TRUST, GH-13/730, Paschim Vihar, Delhi-110087 as at 31st March 2021 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of White Lotus Charitable Trust, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 reasonable basis for our opinion.

We report that: -

- A. We have obtained all the information and explanations, 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 have been kept by the Trust so far as appears from our examination of the books.
- C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
- D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view: -
 - i. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2021
 - ii. In the case of the Income and Expenditure of Surplus/Deficit for the year ended on that date.
 - iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1st April 2020 to 31st March 2021.

For Pinto M.P. & Associates,
Chartered Accountants.

Firm Regn. No. 006002N

(Martin P. Pinto F.C.A.)

Membership No. 085006

- 5 OCT 2021

**WHITE LOTUS CHARITABLE TRUST
BALANCE SHEET AS AT 31st MARCH 2021**

LIABILITIES	2020-21	2019-20
CAPITAL FUND		
CAPITAL FUND: FC		
Fixed assets as per Contra	3,75,893.00	3,36,935.00
CAPITAL FUND-General		
Opening Balance	2,08,935.21	1,01,926.21
Additions	Nil	Nil
Add: Excess of Income over Expenditure	1,86,035.00	1,07,009.00
	<u>3,94,970.21</u>	<u>2,08,935.21</u>
RESTRICTED FUND:		
UNUTILIZED GRANT: FC		
Opening Balance	17,80,256.91	20,91,025.51
Add: Grants received (Incl. of Interest)	46,95,424.19	58,41,973.32
	<u>64,75,681.10</u>	<u>79,32,998.83</u>
Add : Miscellaneous Income	-	6,400.00
Less: Utilization	52,00,925.91	61,59,141.92
	<u>12,74,755.19</u>	<u>17,80,256.91</u>
Opening Balance	81,795.00	-
Add : Received During the year	59,21,338.00	58,56,500.00
Less : Expenses	58,35,222.00	57,74,705.00
	<u>1,67,911.00</u>	<u>81,795.00</u>
Total Rs.	<u><u>22,13,529.40</u></u>	<u><u>24,07,922.12</u></u>
ASSETS		
FIXED ASSETS		
F.C. Account:		
As per Schedule -1	3,75,893.00	3,36,935.00
General Account		
As per Schedule - 1	34,142.00	8,439.00
CURRENT ASSETS		
F.C. Account:		
RBL Bank A/c No.558212	12,67,442.82	16,70,390.74
HDFC Bank (Imprest)A/c No.45000026	6,399.37	60,164.17
Advances & Imprest	913.00	49,702.00
DS Payable	-	-
	<u>12,74,755.19</u>	<u>17,80,256.91</u>
General A/c.		
Cash In Hand	-	3,865.00
State Bank of India A/c.01100019361	50,685.31	50,685.31
RBS A/c. No. 1176780	4,78,053.90	1,98,240.90
Advance & Imprest	-	29,500.00
	<u>5,28,739.21</u>	<u>2,82,291.21</u>
Total Rs.	<u><u>22,13,529.40</u></u>	<u><u>24,07,922.12</u></u>

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS - SCH '2'

As per our Report of even date
For Pinto M.P. & Associates
Chartered Accountants
Firm Registration No. 006002N

(AUTHORISED SIGNATORY)



(MARTIN P. PINTO F.C.A.)
Membership No. 085006

- 5 OCT 2021