

**Report of an auditor relating to accounts audited under sub-section (2) of section
33 & 34 and rule 19 of the Bombay Public Trusts Acts.**

Reg. No.:E-31477/Mumbai

Name of the Trust : BRIGHT KIDS FOUNDATION

For the year ending 31st March 2018

Sno	PARTICULARS	Rem.
1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
2	Whether receipts and disbursements are properly and correctly shown in the accounts	YES
3	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with Accounts	YES
4	Whether all books, deeds, accounts, vouchers or other documents or record required by the auditor were produced before him :	YES
5	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly	YES
6	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	YES
7	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	NO
8	The amounts of outstandings for more than one year and the amounts written off if any	NO
9	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-;	NO
10	Whether any money of the public trust has been invested contrary to the provs of Sec.35	NO
11	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	N.A.
12	All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust of misapplication or any other misconduct on the part of the trustees or any other person while in the management	N.A.
13	Whether the budget has been filed in the form provided by rule 16A;	N.A.
14	Whether the maximum and minimum number of the trustees is maintained;	YES
15	Whether the meetings are held regularly as provided in such instruments;	YES
16	Whether the minute books of the proceedings of the meeting is maintained;	YES
17	Whether any of the trustees has any interest in the investment of the trust;	NO
18	Whether any of the trustees is a debtor or creditor of the trust;	NO
19	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit	N.A.
20	Any special matter which the auditor may think for or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	NO

As per our report of even date
For Ravi B Gupta & Co.
Chartered Accountants

Date : 05/07/2018

Place : Mumbai



CA. Ravi Gupta
[Partner]

FRN: 133205W

SCHEDULE - VIII

(Vide Rule 17 (1))

Reg. No.:E-31477/Mumbai

Name of the Trust : **BRIGHT KIDS FOUNDATION**

Balance Sheet As On 31st March 2018

Funds & Liabilities	Rs	Rs	Property & Assets	Rs	Rs
Trusts Funds or Corpus :			Immovable Properties :- (At Cost)		
Balance as per last Bal. Sheet	5,000.00		Donation in Kind		
Addition During the Year	-	5,000.00	Balance as per last Balance Sheet		
Reserves and Surplus	27,450.00		Addition during the year		
Add : Reserve & Surplus During Year	19,020.00	46,470.00	Less : Sales during the year		
Other Earmarked Funds :			Depreciation up to date		
(Created under the provisions of the trust deed or scheme or out of the Income)			Investment		
Depreciation Fund			Note: The Market value of the above investments in Rs.		
sinking Fund			Furniture & Fixtures		
Reserve Fund			Balance as per last year		
any Other Fund			Addition during the year		
Loans (Unsecured or Secured)			Less : Sales during the year		
From Trustees			Depreciation up to date		
From Others			Mutual Fund		
Liabilities			Deposits		
For Expenses			Fixed Deposit with Bank		
For Advances			Cash and Bank Balances :-		
For Rent and Other Deposits			(a) Cash		
Income and Expenditure Account			(b) In Saving Account with Bank	51,470.00	
Balance as per last year			(c) With the Trustees		
Add : Surplus as per Income and Exp.	19,020.00		(d) With the Manager		51,470.00
Less : Appropriation, if any			Pyau at Dundlod		
Less: transfer to reserve	-19,020.00	0.00	Income and Expenditure Account		
			Balance as per last year		
			Add:- Deficit as per Income		
			Less : Appropriation, if any		
			Less : transfer to reserve		
Total Rs..		51,470.00	Total Rs..		51,470.00

As per our report of even date For BRIGHT KIDS FOUNDATION

For Ravi B. Gupta & Co

Chartered Accountants

CA Ravi Gupta

[Partner]

FRN: 133205W



Trustee

[Signature]
Trustee

[Signature]
Trustee

Date : 12/08/2018

Place : Mumbai

The Bombay Public Trust Act, 1950
SCHEDULE - IX

Reg. No.: E-31477/Mumbai


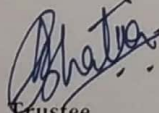
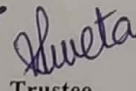
Name of the Public Trust : **BRIGHT KIDS FOUNDATION**
Income and Expenditure Account for the year ending 31st March 2018

Expenditure	Rs	Rs	Income	Rs	Rs
To Expenditure in respect of Prop.			(accured)		
Electricity			By Rent -----		
Repairs and Maintenance			(realised)		
Cleaning Expenses			(accured)		
Insurance			By Interest -----		
Other Office Expenses			(realised)		
To Function Expenses			By FD Int on Bank		
To Reservation To Trustees			By On Bank Accounts		
To Registration Expenses			By Cash on Hand		
To Bank Charges			By Dividend		
To Professional & Consultancy Fees			By Donations - From Trustees		60,000.00
To Contribution and Fees			By Donations - From Others		10,020.00
To Amount Written off :			By Advertising Receipt		
Bad Debts			By Income from other Sources		
Irrecoverable Rents			(in details as far as possible		
Other Items			School Fees		
To Miscellaneous Expenses			Other Income		
To Depreciation			By Transfer from Reserve		
To Amount transferred to Reserve			By Deficit carried over to		
or Specific Funds (Trf. To FD)			Balance Sheet		
To Expenditure on Objects of					
the trust					
a. Educational					
b. Medical Relief					
c. Relief of Poverty					
d. Other Charitable Objects (Note - 1)	51,000.00	51,000.00			
To Surplus Carried over to					
Balance Sheet		19,020.00			
Total Rs..		70,020.00	Total Rs.		70,020.00

Note - 1 - These expenses were paid from Trustees donation

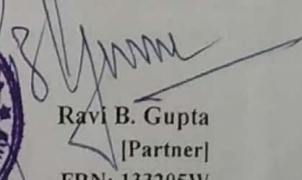
Website Development charges	20,000.00
Trade registration charges	26,000.00
Payment gateway charges	5,000.00
Total	51,000.00

For BRIGHT KIDS FOUNDATION

 Trustee
 Trustee
 Trustee

As per our report of even date
For Ravi B. Gupta & Co.
Chartered Accountants




Ravi B. Gupta
[Partner]
FRN: 133205W

Date : 05/07/2018

Place : Mumbai

SCHEDULE -IX C

(Vide Rule 32)

Statement of Income liable to contribution for the year ending 31st March 2018

Name of the Trust : **BRIGHT KIDS FOUNDATION**

Reg. No.:E-31477/Mumbai

Particulars	Rs.	Rs.
I Income as shown in the Income and Expenditure Account (Schedule IX)		70,020.00
II Items not chargeable to contribution under Section 58 and Rules 32 :		
1 Donations received from other Public Trust and Dharmadas		
2 Grants Received from Government and Local authorities		
3 Amount spent for the purpose of secular education		
4 Amount spent for the purpose of medical relief		
5 Amount spent for the purpose of veterinary treatment of animals		
6 Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.		
7 Deductions out of income from lands used for agricultural purpose :-		
a. Land Revenue and Local Fund Cess		
b. Rent payable to superior landlord		
c. Cost of production, if lands are cultivated by trust		
8 Deduction out of income from lands used for non-agricultural purposes :		
a. Assessment, cesses and other Government or Municipal Taxes		
b. Ground rent payable to the superior landlord		
c. Insurance premia		
d. Repairs at 10 per cent of gross rent of building		
e. Cost of collection at 4 per cent of gross rent of buildings let out		
9 Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
10 Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution Rs.		70,020.00
Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.		

For BRIGHT KIDS FOUNDATION

 Trustee
  Trustee
  Trustee

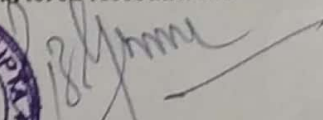
Date : 05/07/2018

Place : Mumbai

Address : A 1304, Krishraj Towers, Chikuwadi,
Borivali West, Mumbai - 400092.

For Ravi B Gupta & Co.
Chartered Accountants




 Ravi Gupta
 [Partner]
 FRN: 133205W