



INDEPENDENT AUDITOR'S REPORT	
TO THE BOARD OF TRUSTS OF THE HOME LESS FOUNDATION	
I. Report on the Audit of the Financial Statements	
1. Opinion	
A.	We have audited the accompanying Financial Statements of <b>THE HOME LESS FOUNDATION (Greater Mu/0000111/2023)</b> ("the Trust"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the Accounting Standards prescribed and other accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31, 2023, the Surplus/Shortage for the year ended on that date.
2. Basis for Opinion	
We conducted our audit of the Financial Statements in accordance with the Standards on Auditing issued by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.	
3. Management's Responsibility for the Financial Statements	
A.	The Trust's Board of Trustees are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



	B.	<p>In preparing the Financial Statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.</p> <p>The Board of Trustees are responsible for overseeing the Trust's financial reporting process.</p>
<b>6.</b>	<b>Auditor's Responsibilities for the Audit of the Financial Statements</b>	
	A.	<p>Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.</p>
	B.	<p>As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:</p>
		<p>i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.</p>
		<p>ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal Financial control systems.</p>
		<p>iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management</p>
		<p>iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern</p>





504, Thavar Apartment, Main Kasturaba Road, Near W.E. Highway & National Park, Borivali (E), Mumbai 400066.  
Email: [cagothal@gmail.com](mailto:cagothal@gmail.com); Mobile: 7045651742

	v) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
C.	Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
E.	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Gothai & Co.

Chartered Accountants



C.A. Milind Gothai

(Proprietor)

Date: 30/08/2023

Place: Mumbai

UDIN - 23137826BGZFN8460

**Report of An Auditor Relation to Accounts Audited Under Sub Section (2) of Section 33 & 34 and Rule 19 of the**

Registered Number :-Greater Mu/0000111/2023  
Name of the Public Trust :- THE HOME LESS FOUNDATION

**For the year ending 31.03.2023**

(a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
(b)	Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts :	YES
(d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
(e)	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 complied with :	There is no properties
(f)	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
(g)	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-
(h)	The amounts of outstanding for more than one year and the amounts written off if any ;	-NIL-
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	-N.A.-
(j)	whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	-NO-
(k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	-NA-
(l)	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 or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	-NO-
(m)	Whether the budget has been filed in the form provided by rule 16A ;	-NA-
(n)	Whether the maximum and minimum number of the trustees in maint.	-YES-
(o)	Whether the meetings are held regularly as provided in such instrument	YES
(p)	Whether the minute books of the proceedings of the meeting is maintained.	-YES-
(q)	Whether any of the trustees has any interest in the investment of the trust :	-NO-
(r)	whether any of the Trustees is a debtor or creditor of the trust	-NO-
(s)	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 :	-NA-
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioer.	-NO-

FOR GOTHAL & CO.  
CHARTERED ACCOUNTANTS

*Milind Gothai*

C.A MILIND GOTHAL (Proprietor)

Place: Mumbai

Date: 30/08/2023; UDIN: 23137826BGZFN8460



**THE BOMBAY PUBLIC TRUST ACT, 1950.**

**SCHEDULE IXC.**

**(VIDE RULE 32)**

Statement of income liable to contribution for the year ending 31ST MARCH 2023

Name of the Public Trust :- THE HOME LESS FOUNDATION

Registered Number :- Greater Mu/0000111/2023

PARTICULARS	Rs.	Rs.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		4,50,581.48
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.		
(i) Donations received from other Public Trust and Dharmadas	Nil	
(ii) Grants received from Government and Local authorities.	Nil	
(iii) Interest on sinking or Depreciation Fund	Nil	
(iv) Amount spent for the purpose of secular Education.	Nil	
(v) Amount Spent for the purpose of medical relief.	Nil	
(vi) Amount spent for the purpose of veterinary treatment of animals.	Nil	
(vii) Expenditure incurred from donations for relief of distress scarcity, drought, flood, fire or other natural calamity	1,00,835.00	
(viii) Deductions out of income from lands used for agricultural purpose :-	Nil	
a. Land Revenue and Local Fund Cess		
b. Rent Payable to superior landlord		
c. Cost of production, if lands are cultivated by trust.		
(ix) Deduction out of income from lands used for non-agricultural purpose :-	Nil	
a. Assessment, Cesses and other Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
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 building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income	Nil	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	Nil	(1,00,835.00)
<b>Gross Annual Income chargeable to contribution Rs.</b>		<b>3,49,746.48</b>

Certified that while claiming deduction 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.

**Trust Address : THE HOME LESS FOUNDATION**

Office 604, Paras Business Centre,  
Near Laxman Mahatre Compound  
Kasturaba Road No 1,  
Borivali East Mumbai 400066

Gothal & Co. Milind Gothal



*Milind Gothal*

(Auditor)

**For THE HOME LESS FOUNDATION**

*Sashank Singh* President  
*Ambuj Singh* Secretary  
*Payal Singh* Treasurer

Sashank Singh  
(President)  
30-08-2023

Ambuj Singh  
(Secretary)  
30-08-2023

Payal Singh  
(Treasurer)  
30-08-2023

**SCHEDULE VIII**  
**[ Vide Rule 17 (1) ]**

The Bombay Public Trusts Act, 1950.  
Name of the Public Trust : **THE HOME LESS FOUNDATION**  
Balance Sheet as at 31st March 2023

Registration No.: Greater Mu/0000111/2023

<b>FUNDS &amp; LIABILITIES</b>		<b>PROPERTY AND ASSETS</b>	
<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Trust Funds or Corpus :-</b>		<b>Fixed Assets</b>	
Balance as per last Balance Sheet	1,00,000.00	Plant & Machinery :-	
Add : During the year		Balance as per last Balance Sheet	33,000.00
<b>Other Earmarked Funds :-</b>		Additions during the year	-
(Created under the provision of the trust deed or scheme or out of the Income)		Less : Sales during the year	2,475.00
Depreciation Fund	-	Depreciation for the year	30,525.00
Sinking Fund	-		
Reserve Fund	-	<b>Loans (Secured or Unsecured): Good/doubtful</b>	-
Any other Fund	-	<b>Investments - In Mutual Funds</b>	-
<b>Loans (Secured or Unsecured) :-</b>		<b>Advances:</b>	
From Trustees	-	To Trustees, Employees, Contractors, Lawyers, Others	-
From Other	-	<b>Current Assets:</b>	
<b>Liabilities :-</b>		Loans & Advances (Asset)	-
For Expenses	-	Advance Income Tax	-
For Advances	-	<b>+Income Outstanding :-</b>	
For Rent and Other Deposits	-	Rent	-
For Sundry Credit Balance	-	Interest	-
<b>Provision :-</b>		Other Income	-
Provision For Audit Fees	23,010.00	<b>Cash and Bank Balances :-</b>	
Provision For Income Tax Return Fees	-	a) Axis Bank Account	3,95,240.58
<b>Income and Expenditure Account :-</b>		b) with the trustee	-
Bal. as per last Balance Sheet	-	c) with the Manager	-
Less : Appropriation , if any	-	Money in Transit (Google Wallet)	16,500.00
Add : Surplus	3,24,255.58	Cash on Hand	4,11,740.58
Less : Deficit (As per I & E A/c)	-		5,000.00
<b>Total</b>	<b>4,47,265.58</b>	<b>Total</b>	<b>4,47,265.58</b>

The above Balance Sheet to the best of my/our belief contains a true account of the funds & liabilities & of the property & assets of the Trust

For Gothal & Co  
Chartered Accountants



*Mindhathay*  
L.I.

Proprietor

M.No.137826

Place: Mumbai

Dated: 30/08/2023

Dated: 30/08/2023; UDIN-23137826BGZFN88460

FOR THE HOME LESS FOUNDATION

FOR THE HOME LESS FOUNDATION

*Ambuj Singh PAYAL*  
President Secretary Treasurer

Shashank Singh

(President)

Ambuj Singh

(Secretary)

Payal Singh

(Treasurer)

Place: Mumbai

Dated: 30/08/2023

SCHEDULE - IX

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : THE HOME LESS FOUNDATION

Income & Expenditure Account for the year ending 31st March 2023

[ Vide Rule 17 (1) ]

Registration No.: Greater Mu/0000111/2023

	Rs.	Rs.	INCOME	Rs.	Rs.
<b>To Expenditure in respect of properties :-</b>					
Rates, Taxes, Cesses	-		By Rent (Accrued) + (realised)		-
Repairs and maintenance	-		By Interest (Accrued) + (Realised)		-
Salaries	-		On Securities		-
Insurance	-		On Loans		-
Depreciation	5.90	5.90	On Bank Account		-
Other Expenses	-	-	By Dividend		-
<b>To Establishment Expenses</b>			By Donations in cash or kind		
<b>To Remuneration to Trustees</b>			Donation Received	4,49,948.48	4,49,948.48
<b>To Remuneration (Salaries and Wages)</b>			By Grants		
<b>To Audit Fees</b>		23,010.00	By Income from other sources		
<b>To Professional Fees</b>		-	Bank Interest	633.00	633.00
<b>To Printing &amp; Stationery</b>		-	Other		
<b>To Amount written off:</b>			By outstanding liability w/ff		-
(a) Bad Debts	-	-	By Transfer from Reserve		-
(b) Loan Scholarship	-	-			
(c) Irrecoverable Rent	-	-			
(d) Other items	-	-			
To Income Tax					
To Miscellaneous Expenses (Bank Charge)		2,475.00			
To Depreciation		-			
To Amount transferred to Reserve or specific funds.		-			
<b>To Expenditure on object of the Trust :-</b>					
a. Religious					
b. Educational					
c. Medical Relief					
d. Relief of poverty					
e. Other Charitable objects (Employee Welfare)					
By Surplus carried over to Balance Sheet	1,00,835.00	1,00,835.00	By Deficit carried over to Balance Sheet		
<b>TOTAL</b>		3,24,255.58	<b>TOTAL</b>		4,50,581.48

As per our report of even date

For Gothal & Co  
Chartered Accountants

THE HOME LESS FOUNDATION



*Milindhota*  
Proprietor

M.No.137826  
Place: Mumbai  
Dated: 30/08/2023  
UDIN - 23137826BGZFN8460

For THE HOME LESS FOUNDATION

*Amby Singh PAYAL*  
President, Secretary, Treasurer

Payal Singh  
(Treasurer)

Amby Singh  
(Secretary)

Shashank Singh  
(President)  
Place: Mumbai

Dated: 30/08/2023

THE HOME LESS FOUNDATION

Registered under the Societies Registration Act, 1860 (XXI of 1860); Regn. No.: Greater Mu/0000111/2023

Receipt & Payment Account for the year ended 31/03/2023

Receipts	As On	Payments	As On
	31.03.2023		31.03.2023
	Rs.		Rs.
Opening Bank Balance	0.00	Fixed Assets	33,000.00
Donation Received	4,33,448.48	Charity Expenses	1,00,835.00
Capital Received	1,00,000.00	bank Charges	5.90
Bank Interest	633.00	Closing Cash & Bank Balance	4,00,240.58
<b>TOTAL</b>	<b>5,34,081.48</b>	<b>TOTAL</b>	<b>5,34,081.48</b>

For Gothal & Co  
Chartered Accountants

*Mitindhatay*

Proprietor  
M.No.137826

Place: Mumbai  
Dated: 30/08/2023

UDIN- 23137826BGZFN8460



THE HOME LESS FOUNDATION

For THE HOME LESS FOUNDATION

*Ambuj Singh* PAYAL  
President Secretary Treasurer

Shashank Singh  
(President)

Ambuj Singh  
(Secretary)

Payal Singh  
(Treasurer)

Place: Mumbai  
Dated: 30/08/2023



**THE HOME LESS FOUNDATION**

Registered under the Societies Registration Act, 1860 (XXI of 1860); Regn. No.: Greater Mu/0000111/2023  
Income & Expenditure Account for the year ended 31/03/2023

Expenditure	As On	Income	As On
	31.03.2023		31.03.2023
	Rs.		Rs.
To Audit Fees	14,160	Donation Received	4,49,948
To Tax Audit	8,850		
To Bank Charges	6	Bank Interest	633
To Depreciation	2,475		
To Charitable Expenses	1,00,835		
To Excess of Income Over Expenses	3,24,256		
<b>TOTAL</b>	<b>4,50,581</b>	<b>TOTAL</b>	<b>4,50,581</b>

For Gothal & Co  
Chartered Accountants

*Milindkothari*

Proprietor  
M.No.137826



Place: Mumbai  
Dated: 30/08/2023  
UDIN- 23137826BGZFNB8460

THE HOME LESS FOUNDATION

For THE HOME LESS FOUNDATION

*Ambuj Singh* PAYAL  
President Secretary Treasurer

Shashank Singh  
(President)

Ambuj Singh  
(Secretary)

Payal Singh  
(Treasurer)

**THE HOME LESS FOUNDATION**  
 Registered under the Societies Registration Act, 1860 (XXI of 1860); Regn. No.: Greater Mu/0000111/2023  
 Balance Sheet as on 31/03/2023

Liabilities	As On	
	31.03.2023	31.03.2023
	Rs.	
<b>Corpus Fund</b>		
Opening Balance	-	30,525.00
Add: Received from	1,00,000.00	
	-	
<b>Current Liabilities</b>		
Provisions	23,010.00	
<b>Income &amp; Expenditure A/C</b>		
As per last Balance Sheet	-	
Less: Excess of Income over Expenditure for the C.Y	3,24,255.58	
<b>TOTAL</b>	<b>4,47,265.58</b>	<b>4,47,265.58</b>
	<b>Assets</b>	
	<b>Fixed Assets</b>	
	Samsung S 21 FE-5G 8	30,525.00
	<b>Current Assets</b>	
	Bank Balances with Axis Bank	3,95,240.58
	Cash In Hand	5000
	Google Wallet A/c	16,500.00
	<b>TOTAL</b>	<b>4,47,265.58</b>

For Gotthal & Co  
Chartered Accountants

*Mindhathar*  
Proprietor

M.No.137826

Place: Mumbai  
Dated: 30/08/2023

UDIN- 23137826BGZFN8460

THE HOME LESS FOUNDATION

For THE HOME LESS FOUNDATION

*Ambuj Singh P AYAL*  
President  
Shashank Singh  
(President)

*Ambuj Singh P AYAL*  
Secretary  
Ambuj Singh  
(Secretary)

Payal Singh  
(Treasurer)

Place: Mumbai  
Dated: 30/08/2023

