



कर सल्लागार असोसिएशन रत्नागिरी जिल्हा (TAX PRACTITIONERS' ASSOCIATION OF RATNAGIRI DISTRICT)

Soc. Reg. No. : Maharashtra / 5799 / Ratnagiri dt 5 - 1 - 2017
Trust Reg. No. : F / 5761 / Ratnagiri dt 11 - 4 - 2017

📍 B - 5, Surabhi Aptt. S.V. Road, Marutimandir, Ratnagiri - 415 612
🌐 www.ratnagirikarsallagar.com ✉ ratnagiritaxconsultants@gmail.com

President
CA Varadraj Pandit
📞 9423817854

Vice President
Mr. Rajesh Gangan
📞 9423291382

Secretary
CA Vaibhav Deodhar
📞 8975321606

Treasurer
CA Abhijit Patwardhan
📞 9422382639

वार्षिक सर्वसाधारण सभेची नोटीस

(फक्त सभासदांकरिता)

कर सल्लागार असोसिएशन रत्नागिरी जिल्हा या संस्थेच्या सभासदांची सन २०२४-२५ ची वार्षिक सर्वसाधारण सभा **शुक्रवार दिनांक २५ जुलै २०२५ रोजी दुपारी ३.३० वाजता जोगळेकर संकुल सभागृह, दामले शाळेजवळ, मारुती मंदिर, रत्नागिरी** येथे आयोजित केली आहे. या सभेमध्ये खालील विषयांवर चर्चा करून निर्णय/मंजूरी घेण्यात येईल. तरी सर्व सभासदांनी वेळेत उपस्थित राहावे ही विनंती.

सभेपुढील विषय:-

१. मागील सर्वसाधारण सभेचे इतिवृत्त वाचून मंजूरी देणे
२. आर्थिक वर्ष २०२४-२५ची हिशेब पत्रके व लेखापरीक्षण अहवालाला मान्यता देणे तसेच वार्षिक अहवालावर चर्चा करणे
३. आर्थिक वर्ष २०२५-२६ च्या अंदाज पत्रकास मंजूरी देणे
४. आर्थिक वर्ष २०२५-२६ साठी लेखापरीक्षकाची नियुक्ती करणे
५. मा. अध्यक्षान्या परवानगीने आयत्यावेळी येणाऱ्या विषयांवर चर्चा करणे

रत्नागिरी, दिनांक ०९ जुलै २०२५

कार्यकारिणीच्या आदेशावरून

वैभव अशोक देवधर

सचिव

विशेष सूचना:-

१. वर नोटिसीमध्ये नमूद केलेल्या सभेसाठी आवश्यक ती गणपूर्ती न झाल्यास सदर सभा अर्ध्या तासासाठी तहकूब करण्यात येईल. तहकूब केलेली सभा त्याच दिवशी त्याच ठिकाणी घेण्यात येईल व नोटिसीमधील विषयांवर चर्चा करून निर्णय घेण्यात येतील. तहकूब सभेला गणपूर्तीची आवश्यकता असणार नाही.
२. सभेच्यावेळी ज्या सभासदांना संस्थेच्या कामकाजाबद्दल प्रश्न विचारायचे असतील किंवा सभेपुढे सूचना मांडावयाच्या असतील त्यांनी दिनांक १८ जुलै २०२५ पर्यंत ratnagiritaxconsultants@gmail.com या संस्थेच्या ई-मेल वर लेखी कळवाव्यात.
३. संस्थेची आर्थिक वर्ष २०२४-२५ची लेखापरीक्षित हिशेब पत्रके व लेखापरीक्षण अहवाल आपण सभासद अर्जामध्ये नमूद केलेल्या ईमेलवर पाठवीत आहोत. हिशेबासंबंधी प्रश्न असल्यास दिनांक १८ जुलै २०२५ ratnagiritaxconsultants@gmail.com या संस्थेच्या ई-मेल वर लेखी कळवाव्यात.

Committee Members

Adv. Abhijit Berde | Mr. Rajendra Bhawe | Adv. Ravindra Salvi | Mr. Chandrashekhar Sapte
CA Chaitanya Vaidya | Adv. Ujwal Bapat | CA Hrishikesh Phadke

**REPORT OF AN AUDITOR RELATED TO THE ACCOUNTS AUDITED
UNDER SUB-SECTION (2) OF SECTION 33 AND 34 AND RULE 19 OF THE
BOMBAY PUBLIC TRUSTS ACT. 1950.**

Registration No. : **Maharashtra/5799/Ratnagiri**
Name of the Public Trust : **TAX PRACTITIONERS ASSOCIATION OF
RATNAGIRI DISTRICT.**
For the year ending : **31st March, 2025.**

To,
The Members of
**TAX PRACTITIONERS ASSOCIATION OF
RATNAGIRI DISTRICT,
Ratnagiri**

Opinion

We have audited the financial statements of **TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT**, which comprise the balance sheet as at March 31st 2025, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the trust as at March 31, 2025, and of its Surplus for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

The Trust's trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards.



This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of The Maharashtra Public Trust Act (title substituted for 'The Bombay Public Trust Act, 1950')('the Act') for safeguarding of the assets of the trust and for preventing and detecting the 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 internal financial control, 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.

Auditors Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made thereunder;

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 of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Trust's Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We enclose a separate auditors report in the prescribed format as per the provisions of Maharashtra Public Trust Act;

In our opinion on the basis of checks carried out by us, the financial statements subject to notes to accounts in Schedule '8' to '9' give a true and fair view of the assets and liabilities of **TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT** as at 31st March, 2025 and of the revenue and expenses during the year then ended on that date as described in Schedule '9' (Notes forming part of the accounts.)

Place :- Kolhapur

Date :- 28/06/2025

UDIN - 25044808BMIPZX6052

SANJAY VHANBATTE AND COMPANY

CHARTERED ACCOUNTANTS

FRN NO.112996W




CA. S M VHANBATTE
PROPREITOR

10/12/17

SCHEDULE - VIII

Balance Sheet to be prepared as per Sec. 32 rw Rule 17(1) of Bombay Public Trusts Act, 1950

NAME OF PUBLIC TRUST:

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT

B-5, S V ROAD, RATNAGIRI, MARUTIMANDIR, Maharashtra, INDIA - 415612

Registration Number: Maharashtra/5799/Ratnagiri

BALANCE SHEET AS AT 31st MARCH 2025

FUNDS AND LIABILITIES	Amount	Amount	PROPERTY AND ASSETS	Amount	Amount
TRUST FUNDS OR CORPUS		-	IMMOVABLE PROPERTIES (Note No.2)		-
01. Balance as per Last Balance Sheet	-		01. Balance as per Last Balance Sheet	-	
02. Adjustment during the year	-		02. Additions during the year	-	
OTHER EARMARKED FUNDS		13,14,215.00	03. Less: Deductions during Year	-	
(Created under the Provisions of trust-deed or scheme or out of the income).	-		04. Less: Depreciation	-	
01. Depreciation Fund	-		INVESTMENTS (Note No.4)		19,17,066.00
02. Sinking Fund	-		PLANT & MACHINERY- (Note No.3)		5,012.00
03. Reserve Fund (Anamat)	-		01. Balance as per Last Balance Sheet	5,896.00	
04. Any Other Fund (Note No.1)	13,14,215.00		02. Additions during the year	-	
LOANS (Secured / Unsecured)		-	03. Less: Deductions during Year	-	
01. From Trustee	-		04. Less: Depreciation	-884.00	
01. From Others	-		LOANS (Secured / Unsecured)		-
LIABILITIES		7,080.00	01. Loan Scholarships	-	
01. For Expenses	-		02. Other Loans	-	
02. For Advances	-		ADVANCES		-
03. For Rent & Other Deposits	-		01. To Trustees	-	
04. For Sundry Credit Balances Professional Tax	7,080.00		02. To Employees	-	
INCOME AND EXPENDITURE A/C		9,07,595.17	03. To Contractor	-	
01. Balance as per Last Balance Sheet	7,59,393.17		04. To Lawyers	-	
02. Add: Surplus as per Income Expenditure A/c	1,56,090.00		05. To Others	-	
03. Less: Deficit Expenditure A/c	7,888.00		PREPAID EXPENSES		5,310.00
04. Less: Appropriations	-		01. Website expenses	5,310.00	
			INCOME OUTSTANDING		300.00
			01. Rent	-	
			02. Interest	-	
			03. Other Income - Late fees	300.00	
			CASH AND BANK BALANCES		2,94,343.17
			01. Cash	5,906.00	
			02. In Savings Account		
			Bank of Baroda	95,742.47	
			03. In Current Account	1,92,694.70	
			04. In Fixed Deposit Account	-	
			05. With The Trustee	-	
			06. With The Manager	-	
			BALANCE WITH TAX AUTHORITY		6,859.00
			01. TDS	6,859.00	
TOTAL		22,28,890.17	TOTAL		22,28,890.17

The above balance-sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

District: Ratnagiri

कर सहायगार असोसिएशन रत्नागिरी जिल्हा

अध्यक्ष सचिव खजिनदार

Managing Trustee

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT



As per our report of even date
SANJAY VHANBATTE AND COMPANY.
CHARTERED ACCOUNTANTS
FRN:112996W

CA Sanjay M Vhanbatte
PROPRIETOR
M. No. 044808

Trust Auditor

Date:- 28/06/2025

UDIN: 25044808BMIP2X6052



SCHEDULE - IX

Income and Expenditure account to be prepared as per Sec. 32 rw Rule 17(1) of Bombay Public Trusts Act, 1950

NAME OF PUBLIC TRUST:

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT

B-5, S V ROAD, RATNAGIRI, MARUTIMANDIR, Maharashtra, INDIA - 415612

Registration Number: Maharashtra/5799/Ratnagiri

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
To EXPENDITURE IN RESPECT OF PROPERTIES		-	By RENT		-
01.Rates,Taxes,Cesses	-		01. Accrued		
02.Repairs & Maintenance	-		Tenants Rent	-	
03.Salaries/Honorarium	-		02. Realised		
04.Insurance	-		Tenants Rent	-	
05.Depreciation	-		By BANK INTEREST		1,10,914.00
06.Other Expenses	-		01. Accrued		
Electricity Charges	-		On Securities	-	
Water Charges	-		On Loan	-	
			On Bank Account	-	
To ESTABLISHMENT EXPENSES			- Saving Account	-	
Out of Funds of Current Year			- Fixed Deposits	10,234.00	
01.Salary	-		02. Realised		
			On Securities	-	
To REMUNARATION TO TRUSTEES		-	On Loan	-	
			On Bank Account	-	
To LEGAL FEES		-	- Saving Account	2,109.00	
			- Fixed Deposits	98,571.00	
To AUDIT FEES			By DIVIDEND		-
To AMOUNT WRITTEN OFF		-	By DONATIONS IN CASH OR KIND		26,750.00
01.Bad Debts	-				
02.Loan Scholarships	-		By GRANTS FROM GOVERNMENT		-
03.Irrecoverable Rents	-				
04.Other Items	-		By INCOME FROM OTHER SOURCES		10,22,995.00
To MISCELLANEOUS EXPENSES		17,513.00	Income from Activities of the Trust		
(Note No. 5)			Income Tax Book	2,99,400.00	
To DEPRECIATION		884.00	Membership Fees	1,37,000.00	
			Study Meeting Fees	3,300.00	
To AMOUNTS TRANSFERRED TO RESERVE OR SPECIFIC FUNDS		-	Sports Carnival Receipts	54,150.00	
			Form Fee	600.00	
To EXPENDITURE ON OBJECTS OF THE TRUST		9,86,172.00	Late Fee	1500	
01.Religious	-		Other Receipts		
02.Educational	9,86,172.00		Discount Received	3,984.00	
03.Medical Relief	-		Interest on income tax refund	60.00	
04.Relief of Distress due to nature	-		Other Income	1001	
05.Other Charitable Objects	-		RRC-conference	5,22,000.00	
(Note No. 6)					
To SURPLUS CARRIED OVER TO BALANCE SHEET		1,56,090.00	By TRANSFER FROM RESERVE		-
			By DEFICIT CARRIED OVER TO BALANCE SHEET		-
TOTAL		11,60,659.00	TOTAL		11,60,659.00

District: Ratnagiri कर सल्लागार अकाउंटिंग रत्नागिरी जिल्हा

[Signature]
अध्यक्ष
प्रतिनिधि
सजिनदार

Managing Trustee
TAX PRACTITIONERS ASSOCIATION
OF RATNAGIRI DISTRICT



As per our report of even date
SANJAY VHANBATTE AND COMPANY,
CHARTERED ACCOUNTANTS
FRN:112996W

[Signature]
CA Sanjay M Vhanbatte
PROPRIETOR
M. No. 044808



Trust Auditor

Date:- 28/06/2025
UDIN: 25044808BM1P2X6052

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT
NOTES TO BALANCE SHEET

NOTE - 1 - OTHER EARMARKED FUND

ANY OTHER FUND

PARTICULARS	Op. Bal on 01.04.2021	Addn Upto 31.03.24	Addition during the year	Closing Balance
Admission Fees	500.00	18,400.00	300.00	19,200.00
Building Fund	2,08,013.00	4,00,700.00	68,600.00	6,77,313.00
Building Fund (not treated as corpus)		92,702.00		92,702.00
Life Membership Fees	3,75,000.00	1,05,000.00	45,000.00	5,25,000.00
TOTAL	5,83,513.00	6,16,802.00	1,13,900.00	13,14,215.00

NOTE - 4 INVESTMENTS

PARTICULARS	AMOUNT
Bank of Baroda FDR	5,90,056.00
Kotak Bank FD	13,27,010.00
TOTAL	19,17,066.00

NOTE - 5 MISCELLANEOUS EXPENSES

PARTICULARS	AMOUNT
Advertisement Expenses	
Annual General Meeting Exp	3,085.00
Interest on TDS	40.00
Mobile Expenses	
Miscellaneous Expenses	2,953.00
Printing & Stationary	970.00
Repair & Maintenance	165.00
Legal fees	10,300.00
TOTAL	17,513.00

NOTE - 6 EXPENDITURE ON OBJECTS OF THE TRUST

02. Educational

PARTICULARS	AMOUNT
RRC Expenses (Lucknow)	
Lodging and Boarding Expenses (RRC Lucknow)	2,19,300.00
Other RRC Expenses (Lucknow)	5,310.00
Stage Expenses (Lucknow RRC)	58,000.00
Travelling Expenses (Lucknow RRC)	1,63,552.00
Sports Carnival Expenses	
Food & Snacks Expenses (Sports Carnival)	8,420.00
Misc Expenses (Sports Carnival)	1,730.00
Photograph and Publicity	4,500.00
Printing & Stationery (Sports Carnival Expenses)	1,100.00
PRIZES (Sports Carnival)	27,950.00
Play Ground Expenses (Sports Carnival)	4,000.00
T Shirt (Sports Carnival)	9,300.00
Foundation Day Expenses	
Donation Given (Hall Use)	5,000.00
Food Expenses (Foundation Day)	34,110.00
Misc Expenses (Foundation Day Expenses)	605.00
Printing & Stationery (Foundation Day)	600.00
Publicity & Photo (Foundation Day)	3,800.00
Sound Arrangement Expenses	7,200.00
Speaker Honorarium (Foundation Day)	5,000.00
Felicitation Material (Foundation Day)	1,485.00
Travelling Expenses (Foundation Day)	13,500.00
Website Expenses	36,770.00
Books Purchases	2,86,292.00
Seminar Expenses	73,159.00
Sports Carnival Expens	4,064.00
Trophy and Memento	3,500.00
Other Expenses	
Licence Fee (Zoom)	2,760.00
Study Circle Meeting Exp	5,165.00
TOTAL	9,86,172.00



TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT
NOTE - 2 IMMOVABLE PROPERTIES

Sr.No	Particulars	TOTAL	Addition during the year		Reduction during the year	Total	Rates of Depreciation (%)	Depreciation for the year	Balance as on 31.3.2025
		Balance as on 01.04.2024	Upto 30.09.2024	After 01.10.2024					
I	BUILDING	-	-	-	-	-	10%	-	-
II	Building Construction	-	-	-	-	-	0%	-	-
	TOTAL	-	-	-	-	-		-	-

NOTE - 3 PLANT & MACHINERY

Sr.No	Particulars	TOTAL	Addition during the year		Sale during the year	Total	Rates of Depreciation (%)	Depreciation for the year	Balance as on 31.3.2025
		Balance as on 01.04.2024	Upto 30.09.2024	After 01.10.2024					
1	Mobile	5,896.00	-	-	-	5,896.00	15%	884.00	5,012.00
	TOTAL	5,896.00	-	-	-	5,896.00		884.00	5,012.00



SCHEDULE - IX C

Statement of the income of the trust liable to contribution as per Rule 32 Bombay Public Trusts Rules

NAME OF PUBLIC TRUST:**TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT**
B-5, S V ROAD, RATNAGIRI, MARUTIMANDIR, Maharashtra, INDIA - 415612

Registration Number: Maharashtra/5799/Ratnagiri

Statement of Income of The Public Trust Liable to Contribution
for the year ending 31st March 2025

Particulars	Amount	Amount
I. Income as shown in the Income and Expenditure Account (Schedule IX)		11,60,659.00
II. Items not chargeable to Contribution under Section 58 and Rule 32:		(9,86,172.00)
(i) Donation received from other Public Trust and Dharmadas	-	
(ii) Grant received from Government and local authorities	-	
(iii) Interest on Sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular education	(9,86,172.00)	
(v) Amount spent for the purpose of medical relief	-	
(vi) Amount spent for purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, fire or other natural calamity	-	
(viii) Deduction out of income from lands used for agricultural purpose:		
(a) Land Revenue and Local Fund CASs	-	
(b) Rent payable to superior landlord.	-	
(c) Cost of production, if land are cultivated by trust	-	
(ix) Deduction out of income from lands used for non-agricultural purposes :-		
(a) Assessment, cusses and other Government or Municipal Taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premium	-	
(d) Repairs at 10 per cent of gross rent of building	-	
(e) Cost of collection at 4 per cent of gross rent of building let out	-	
(x) Cost of collection of income or receipts from securities, Stocks, etc. at 1 per cent of such income	-	
(xi) Deduction 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:		1,74,487.00

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 effect of double-deduction.

District: Kolhapur

कर सहायगार असाविषयन रत्नागिरी जिल्हा

अध्यक्ष सचिव खजिनदार

Managing Trustee
TAX PRACTITIONERS ASSOCIATION
OF RATNAGIRI DISTRICT



As per our report of even date
SANJAY VHANBATTE AND COMPANY.
CHARTERED ACCOUNTANTS
FRN:112996W

CA Sanjay M Vhanbatte
PROPRIETOR
M. No. 044808
Trust Auditor

Date:- 28/06/2025
UDIN: 25044808BMIP2X6052

SCHEDULE - IX D

Information to be submitted by the Auditor along with Audit Report u/s 34(1) rw Rule 19(2A) of the Bombay Public Trusts Act.

NAME OF PUBLIC TRUST:

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT
B-5, S V ROAD, RATNAGIRI, MARUTIMANDIR, Maharashtra, INDIA - 415612

Registration Number: Maharashtra/5799/Ratnagiri

Sr.	Particulars	Details																																																				
1	PAN No. of Trust.	AADTT1070E																																																				
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	Registration Number: AADTT1070EE20210 Date of Registration: 24/09/2021 Approving Authority: PRINCIPLE COMMISSIONER OF INCOME TAX																																																				
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	<table><tr><th>Sr.</th><th>Acknowledgement No.</th><th>Dt. Of Return</th><th>Year</th></tr><tr><td>(i)</td><td>610009230011022</td><td>01/10/2022</td><td>AY 2022-23</td></tr><tr><td>(ii)</td><td>518333590181123</td><td>18/11/2023</td><td>AY 2023-24</td></tr><tr><td>(iii)</td><td>423055880040924</td><td>04/09/2024</td><td>AY 2024-25</td></tr></table>	Sr.	Acknowledgement No.	Dt. Of Return	Year	(i)	610009230011022	01/10/2022	AY 2022-23	(ii)	518333590181123	18/11/2023	AY 2023-24	(iii)	423055880040924	04/09/2024	AY 2024-25																																				
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SANJAY VHANBATTE AND COMPANY.

CHARTERED ACCOUNTANTS

FRN:112996W



CA Sanjay M Vhanbatte

PROPRIETOR

M. No. 044808

Trust Auditor

Date:- 28/06/2025

UDIN: 25044808BMIP2X6052

AUDITOR REPORT

Report of an auditor relating to accounts audited under section 33(2) & 34 rw Rule 19 of the Bombay Public Trusts Act.

NAME OF PUBLIC TRUST:

**TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT
B-5, S V ROAD, RATNAGIRI, MARUTIMANDIR, Maharashtra, INDIA - 415612**

Registration Number: Maharashtra/5799/Ratnagiri

Auditors Report for the period ended 31st March 2025

UDIN:

Particulars	Remark
(a) Whether accounts are maintained regularly and in accordance with the provisions of The Act and the rule:	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 duly complied with:	YES
(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 outstanding for more than one year and the amounts written off, if any:	NO
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/- :	NO
(j) Whether any money of the public trust has been invested contrary to the provision of Section 35 :	NO
(k) Alienation ,if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor :	NO
(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:	---
(m) Whether the budget has been filed in the form provided by rule 16A accordingly:	NO
(n) Whether the maximum and minimum number of the trustees is maintained :	YES
(o) Whether the meeting are held regularly as provided in such instrument:	YES
(p) Whether the minute books of the proceedings of the meeting maintained:	YES
(q) Whether any of the trustee has any interest in the investments 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 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 Commissioner.	NO

1 Income from membership fees has been accounted on cash basis.

SANJAY VHANBATE AND COMPANY.
CHARTERED ACCOUNTANTS
FRN:112996W


CA Sanjay M Vhanbatte
PROPRIETOR
M. No. 044808

Trust Auditor

Date:- 28/06/2025

UDIN: 25049808BM1P2X6052



M/s SANJAY VHANBATTE & COMPANY

Chartered Accountants

FIRST FLOOR, MAHALAXMI BANK BUILDING
OPP: KELAVKAR HOSPITAL/IDBI BANK
CTS NO. 245, C/1, E Ward TARABAI PARK, KOLHAPUR 416003
Ph No. 9822010247
Email: smvcok@gmail.com

01.07.2025

Certificate

UDIN: 25044808BMIPZV8116

We have verified the books of accounts and relevant records of the trust **TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT** (Maharashtra / 5799/ Ratnagiri) having their registered office address at B-5, S V road, Ratnagiri, Maruti mandir, Maharashtra-415612 and on the basis of such verification and information received during the course of verification, we certify that the following amounts have been credited towards corpus fund:

- 1) Building Fund - Rs. 68,600/-
- 2) Life Membership Fees- Rs. 45,000/-
- 3) Admission Fees - Rs. 300/-

Total Corpus Fund Rs. 1,13,900/-

We have verified the necessary documentary evidence and have to confirm that the additions to the Trust Fund / Corpus Fund is correct and according to provisions of Maharashtra Public Trust Act 1950.

SANJAY VHANBATTE AND COMPANY.

CHARTERED ACCOUNTANTS

FRN:112996W



CA Sanjay M Vhanbatte
PROPRIETOR

M. No. 044808

PLACE: -Kolhapur

Date: 01/07/2025

UDIN: 25044808BMIPZV8116

SANJAY VHANBATTE & COMPANY

Chartered Accountants

FIRST FLOOR, MAHALAXMI BANK BUILDING

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CTS NO. 245, C/1, E Ward TARABAI PARK, KOLHAPUR 416003

Ph No. 2657740, 9822010247

Email: smvcok@gmail.com

Date: 01.07.2025

To,
Public Trust Registration Office,
Kolhapur.

TAX PRACTITIONERS ASSOCIATION OF RATNAGIRI DISTRICT UDIN- 25044808BMIPZW3290

Independent Practitioner's Report on the Manner of Utilization of Funds

1. This Report is issued in accordance with the terms of our engagement letter/agreement dated 28.06.2025.
2. The accompanying Statement contains details of manner of the utilization of funds including funds utilized, which we have initialed for identification purposes only.

Applicant's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the applicant including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The applicant is also responsible for ensuring that it complies with the requirements of the fund sanctioning authority and provides all relevant information to them.

Practitioner's Responsibility

5. Pursuant to the requirements of the fund sanctioning authority, it is our responsibility to obtain a reasonable assurance and form an opinion as to whether the statement is in agreement with the financial data and record submitted to us.
6. The figures as required for the preparation of the Utilization Statement have been extracted from the accounting data as provided to us. Issuance of an opinion on the accuracy and correctness of the base records from which the figures in the statement of fund utilization are extracted is beyond the scope of this engagement.
7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with



the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination and the information and explanations given to us, in our opinion the said trust has not received any foreign funds and not received any grants/funds from the Govt of Maharashtra during the financial year 2024-25. The statement of utilization of funds is in agreement with the underlying financial data and records and fairly represents in all material respects, the manner of utilization of funds.

Restriction on Use

10. This certificate is addressed to you and provided to you for submission to the fund disbursing authority and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place : Kolhapur

Date : 01.07.2025

For Sanjay Vhanbatte & Co.
Chartered Accountants

S. M. Vhanbatte
Proprietor
M. No. 044808

