

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 **SPARSHA TRUST , AAITS4230N** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

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 abovenamed **trust** visited by **us** so far 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:

The Main object of the Trust of Relief of the Poor and Home less Children by way of Shelter and Residential Schools. The amounts are received from Corporates and Non-corporate and Government Agencies for the objectives as per the Specified programmes

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 **trust** as at **31/03/2018** and
(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **BANGALORE**
Date **12/07/2018**

Name **S.ANANTH**
Membership Number **206888**
FRN (Firm Registration Number) **011772S**
Address **No.205, Sapthagiri Residency-4,
Kathriguppe Main Road, Viveka
nandanagar, BANGALORE**

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 (₹)		29686098
2.	Whether the trust 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	
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes	1
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No	
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) (₹)		0
6.	Whether the amount of income 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.	Not Applicable	
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(1B) ? If so, the details thereof (₹)	No	
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-		
(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	No	
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account	No	

	referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

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 was lent, or continues to be lent, in the previous year to any person referred 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 part of the income or property of the trust 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	Yes
	Details	Amount(₹)
	R.Gopinath - Salary	720000
	K.N.Chitra	360000
4.	Whether the services of the trust 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
	Whether any share, security or other property was purchased by or on behalf of the trust 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 during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust 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 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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **BANGALORE**
Date **12/07/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

S.ANANTH
206888
011772S
No.205, Sapthagiri Residency-4,
Kathriguppe Main Road, Viveka
nandanagar, BANGALORE

Form Filing Details	
Revision/Original	Original

M/s. SPARSHA TRUST ®
 No.40, LAHARI NILAYA, 1st FLOOR, PIPELINE ROAD
 MATHIKERE, BANGALORE-560054
 FCRA ACCOUNTS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018			
To Balance b/d			
SBI No.7847	22,43,004.13	By Programme expenses - as per list	69,26,969.38
Cash	-	By Solar Set	10,80,450.00
To Donation received	75,09,224.71	By Nisarga Grama Construction	12,18,358.00
To Fixed Deposit matured	20,00,000.00	By Fixed Deposit	20,00,000.00
		By Computers purchased	2,36,800.00
		By Furniture	87,375.00
		By Camera	89,800.00
		By Microphone	37,181.00
To FD Interest	38,960.00	By Balance c/d	
To Nisarga Grama - Corpus-FCRA	18,38,534.00		
To SB Interest	1,25,545.00		
	1,37,55,267.84		
		SBI No.7847	20,78,103.44
		Cash	231.02
			1,37,55,267.84

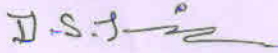
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018			
To Programme expenses	69,26,969.38	By SB Interest	1,25,545.00
As per list		By FD Interest	38,960.00
To Excess of Income over expenditure	13,46,760.33	By Donation received	81,09,224.71
	82,73,729.71		82,73,729.71

BALANCE SHEET AS AT 31st MARCH 2018			
General Reserves		Construction of Nisarga Grama	1,43,12,413.63
Balance b/d	14,76,523	Solar Set	10,80,450.00
+ for 2016-17	13,46,760	Computers	2,36,800.00
	28,23,283.49	Furniture	87,375.00
		Camera	89,800.00
		Microphone	37,181.00
		Current Assets	
Nisarga Grama Corpus	1,50,99,070.60	State Bank of India No.7847	20,78,103.44
	1,79,22,354.09	Cash on hand	231.02
			0.00
			1,79,22,354.09

SPARSHA TRUST ®

AS PER OUR REPORT IN FORM FC 6
 for S.ANANTH & CO.,
 CHARTERED ACCOUNTANTS
 F.R.No.011772S


 R.GOPINATH
 MANAGING TRUSTEE
 PLACE: BANGALORE
 DATE: 12.07.2018


 D.S.KRISHNA
 PRESIDENT




 PROPRIETOR
 M.No.206888

S. ANANTH, FCA
 CHARTERED ACCOUNTANT
 #1218, 9th Main, 5th Cross,
 Srinivasanagar 2nd Phase,
 Bengaluru-560 050, M. No-206888

EXPENSES LIST FOR THE YEAR ENDED 31st MARCH 2018 - FCRA ACCOUNTS

INCOME & EXPENDITURE A/c	AMOUNT	RECEIPTS & PAYMENTS A/c	AMOUNT
Awareness on Child issues	19,30,049.98	Awareness on Child issues	19,30,049.98
AMC A/c	54,893.00	AMC A/c	54,893.00
Art & Craft Learning A/c	12,765.00	Art & Craft Learning A/c	12,765.00
Assistant Charge A/c	5,400.00	Assistant Charge A/c	5,400.00
Bank Charges A/c	3,074.40	Bank Charges A/c	3,074.40
Books A/c	7,166.00	Books A/c	7,166.00
Campaign A/c	4,550.00	Campaign A/c	4,550.00
Center Rent & Upkeeps A/c	2,76,315.00	Center Rent & Upkeeps A/c	2,76,315.00
Certificate & Award Ceremony A/c	33,672.00	Certificate & Award Ceremony A/c	33,672.00
Chicken A/c	21,538.00	Chicken A/c	21,538.00
Communication Charges A/c	30,400.00	Communication Charges A/c	30,400.00
Consultant Fees A/c	3,00,475.00	Consultant Fees A/c	3,00,475.00
Co-Ordination Fees A/c	6,000.00	Co-Ordination Fees A/c	6,000.00
Counsellor Fees A/c	20,000.00	Counsellor Fees A/c	20,000.00
Educational Fees A/c	15,050.00	Educational Fees A/c	15,050.00
Electical Work A/c	24,668.00	Electical Work A/c	24,668.00
Electricity Charge A/c	27,383.00	Electricity Charge A/c	27,383.00
Electronic Item A/c	28,818.00	Electronic Item A/c	28,818.00
Exposures A/c	14,000.00	Exposures A/c	14,000.00
Faculty Training A/c	3,019.00	Faculty Training A/c	3,019.00
Food A/c	10,647.00	Food A/c	10,647.00
Hard Disk	19,080.00	Hard Disk	19,080.00
Health Checkup A/c	12,500.00	Health Checkup A/c	12,500.00
Internet & Telephone A/c	32,734.00	Internet & Telephone A/c	32,734.00
Learning Materials A/c	17,312.00	Learning Materials A/c	17,312.00
Light Children Home Refurbishing	72,150.00	Light Children Home Refurbishing	72,150.00
Mats & Jamkanas A/c	11,200.00	Mats & Jamkanas A/c	11,200.00
Milk Charge A/c	1,04,871.00	Milk Charge A/c	1,04,871.00
Miscallaneous Expensess A/c	1,86,630.00	Miscallaneous Expensess A/c	1,86,630.00
NG Expenditure	9,000.00	NG Expenditure	9,000.00
Nutrition A/c	2,40,386.00	Nutrition A/c	2,40,386.00
Other Bank Expences	50.00	Other Bank Expences	50.00
Pen Drive	15,366.00	Pen Drive	15,366.00
Play Material A/c	8,000.00	Play Material A/c	8,000.00
Printing & Stationery A/c	53,177.00	Printing & Stationery A/c	53,177.00
Production Cost	18,257.00	Production Cost	18,257.00
Project Travel	23,630.00	Project Travel	23,630.00
Repairs & Maintainence	15,394.00	Repairs & Maintainence	15,394.00
Resource Person- Industry	46,520.00	Resource Person- Industry	46,520.00
Resource Person Media	14,710.00	Resource Person Media	14,710.00
Shelter Expenses	63,688.00	Shelter Expenses	63,688.00
Snacks A/c	2,39,873.00	Snacks A/c	2,39,873.00
Sports and Cultural Activities A/c	18,330.00	Sports and Cultural Activities A/c	18,330.00
Stationary	37,925.00	Stationary	37,925.00
Transportation Charges	9,538.00	Transportation Charges	9,538.00
Balance c/d	41,00,204.38	Balance c/d	41,00,204.38

M/s. SPARSHA TRUST ®

EXPENSES LIST FOR THE YEAR ENDED 31st MARCH 2018 - CONSOLIDATED ACCOUNTS

INCOME & EXPENDITURE A/c	AMOUNT	RECEIPTS & PAYMENTS A/c	AMOUNT
Balance b/d	41,00,204.38	Balance b/d	41,00,204.38
UW BLC 1.1 Salary to Facilitators	1,20,000.00	UW BLC 1.1 Salary to Facilitator	1,20,000.00
UW BLC 1.2 Cluster Manager	1,00,000.00	UW BLC 1.2 Cluster Manager	1,00,000.00
UW BLC 1.3 Internet Charges	1,853.00	UW BLC 1.3 Internet Charges	1,853.00
UW BLC 1.4 Facilitator and Clusge	24,000.00	UW BLC 1.4 Facilitator and Clus	24,000.00
UW BLC 1.6 Aganawadi Infra Work	4,41,103.00	UW BLC 1.6 Aganawadi Infra W	4,41,103.00
UW BLC .1.7 Womens Day and Ar	30,000.00	UW BLC .1.7 Womens Day and	30,000.00
UW BLC.1.8 Community Mobilizati	1,501.00	UW BLC.1.8 Community Mobiliz	1,501.00
UW BLC 1.9 Admin Cost of Spars	51,781.00	UW BLC 1.9 Admin Cost of Spa	51,781.00
Vegetables A/c	31,387.00	Vegetables A/c	31,387.00
Voice Recorder	3,175.00	Voice Recorder	3,175.00
Volunteer Honorarium A/c	17,43,104.00	Volunteer Honorarium A/c	17,43,104.00
Beddings	25,200.00	Beddings	25,200.00
Children Adventure Camp	1,81,003.00	Children Adventure Camp	1,81,003.00
Childline se dosti	7,000.00	Childline se dosti	7,000.00
Vehicle maintainence	65,658.00	Vehicle maintainence	65,658.00
	69,26,969.38		69,26,969.38

for SPARSHA TRUST

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SPARSHA TRUST (R)

Authorised Signatory

GOPINATH.R

MG. TRUSTEE

PLACE: BANGALORE

DATE: 12.07.2018

D.S.KRISHNA
PRESIDENT

