

FORM NO. 10B

[See rule 17B]

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 **abhaya Foundation, 6-3-609/140/1, ANAND NAGAR, KHAIRATABAD, TS-500004 , A ABTA8279Q** [name and PAN of the trust or institution] as at **31/03/2019** 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:

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 **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **Hyderabad**

Date **27/09/2019**

Name

Vankayala Ramarao

Membership Number

227633

FRN (Firm Registration Number)

013906S

Address

**Flat No:204,Door No:6-3-609/17
2,Anand Heights, Anand Nagar,
khairathabad-500004**

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 (₹)	27570232
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. (₹)	No
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 (₹)	Not Applicable
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 referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

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	No
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
5.	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 **Hyderabad**
Date **27/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

Vankayala Ramarao
227633
013906S
Flat No:204,Door No:6-3-609/17
2,Anand Heights, Anand Nagar,
khairathabad-500004

Form Filing Details

Revision/Original Original

BALANCE SHEET AS ON 31.03.2019

LIABILITIES	Sch		As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)	ASSETS	Sch	As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)
CAPITAL FUND :					FIXED ASSETS			
abhaya Home of Happiness,TS		1,10,83,563	1,10,83,563	1,10,83,563	abhaya Home of Happiness,TS		98,74,817	1,09,72,019
abhaya Youth Empowerment Center,AP		81,14,862	81,14,862		abhaya Youth Empowerment Center,AP		81,14,862	35,75,665
Corpus Fund	M	1,58,84,103	1,58,84,103	2,01,43,909	Others	R	28,11,759	33,37,846
Donations in Kind :	O	22,45,902	22,45,902	22,45,902	INVESTMENTS			
Reserves & Surplus:					Fixed Deposits in Banks	P	1,45,00,000	1,38,00,000
Opn Balance:	N	5,88,181		5,88,181	CURRENT ASSETS	Q		
Add : Surplus		18,82,866	24,71,047		Tax Deducted at Source		3,42,034	2,32,497
Creditors			4,43,069	5,19,523	Bank Accounts		46,65,490	26,80,636
TDS Payable			75625	60000	Cash in hand		9,209	27,415
					Others		-	15,000
TOTAL			4,03,18,171	3,46,41,078	TOTAL		4,03,18,171	3,46,41,078

We confirm that all the expenses incurred and recorded relate to the objects of the trust. The above statement gives a true and correct state of affairs.

As per our report
For SHEKHAR & MUTHYAM
Chartered Accountants
Firm Registration No: 013906s

V. Hanumanth

Vankayala Ramarao
Partner
M. No: 227633
Hyderabad
Date : 27/09/2019



For abhaya FOUNDATION

K.S.V. Siva Krishna
Founder

K.S.V. Siva Krishna
President

K.S.V. Siva Krishna
Secretary



abhaya FOUNDATION
6-3-609/140/1, Anand Nagar Colony, Kairathabad,
Hyderabad, Telangana State, PIN : 500004.
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2019

EXPENDITURE	Sch	As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)	INCOME	Sch	As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)
To Healthcare Expenses	A	10,34,235	13,33,914	By Donations	J	1,21,39,361	71,52,860
To Educare Expenses	B	12,18,784	10,69,047	By CSR Donations	K	1,30,56,940	79,54,841
To Awareness Programs	C	7,47,388	3,58,951	By Interest on Deposits		11,90,353	9,48,505
To Rural Development Expenses	D	27,46,600	4,45,125				
To Transformation	E	1,07,105	11,18,586				
To Abhaya Home of Happiness	G	18,45,944	18,94,009				
To CSR Projects	F	95,67,277	67,63,198				
To Natural Calamities @ CSR	I	45,08,739	-				
To General Expenses	H	4,84,407	9,37,604				
To Depreciation		22,43,309	20,46,949				
Excess of income over expenditure		18,82,866	88,823				
Total		2,63,86,654	1,60,56,206	Total		2,63,86,654	1,60,56,206

Notes: Out of Total Donations Received, We Spent 92.53% For The Charity Activities & Projects and Remaining Portion 7.47% of Donations is Surplus for The Year.

As per our report
For SHEKHAR & MUTHYAM
Chartered Accountants
Firm Registration No: 013906s

We confirm that all the Projects incurred and recorded relate to the objects of the trust. The above statement gives a true and correct state of affairs.

For abhaya FOUNDATION

V. Hanumanth Rao

Vankayala Ramarao
Partner
M. No: 227633
Hyderabad
Date : 27/09/2019



[Signature]
Founder
[Signature]
President



K.S.V. Siva Krishna
Secretary

abhaya FOUNDATION

6-3-609/140/1, Anand Nagar Colony, Kairathabad,

Hyderabad, Telangana State, PIN : 500004.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

RECEIPTS	As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)	PAYMENTS	As on 31-03-2019 (Rs.)	As on 31-03-2018 (Rs.)
<u>To Opening Balances</u>			<u>By Expenses towards</u>		
Bank Balances	26,80,635	1,36,89,922	Healthcare Expenses	10,34,235	13,33,914
Cash Balance	27,416	1,701	Educare Expenses	12,18,784	10,69,047
			Awareness Programs	7,47,388	3,58,951
<u>To Donations Towards</u>			Rural Development Expenses	27,46,600	4,45,125
Corpus Fund	38,55,056	29,10,029	Transformation	1,07,105	11,18,586
General Fund	2,51,15,888	1,51,07,701	abhaya Home of Happiness	18,45,944	18,94,009
Others(kind)	80,413	3,11,000	CSR Projects	95,67,277	67,63,198
			Natural calamities @ CSR	45,08,739	-
			General Expenses	4,84,407	9,37,604
Interest Received	11,90,353	9,48,505	Others	2,31,708	57,285
TDS Receivables	-	60,000	Fixed Assets	50,08,663	45,82,184
Sundry Creditors	35,325	6,79,523	Fixed Deposits	7,00,000	1,23,50,000
			Tax Deducted at Source	1,09,537	90,426
			<u>Closing Balances:</u>		
			Bank Balances	46,65,490	26,80,636
			Cash in hand	9,209	27,416
TOTAL	3,29,85,086	3,37,08,381	TOTAL	3,29,85,086	3,37,08,381

We confirm that all the expenses incurred and recorded relate to the objects of the trust.

The above statement gives a true and correct state of affairs.


As per our report

For SHEKHAR & MUTHYAM

Chartered Accountants

Firm Registration No: 013906s

For abhaya FOUNDATION



Vankayala Ramarao

Partner

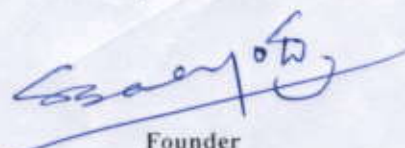
M. No: 227633

Hyderabad

Date : 27/09/2019



President



Founder



K.S.V Siva Krishna
Secretary