

**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 M/s Abhaya Foundation, Address : Abhaya, 6-3-609/140/1, Anand Nagar, Khairatabad, Hyderabad - 500 004, Telangana as at 31-03-2015 and Income and Expenditure account for the year ending on that date which are in agreement with the books of account maintained by the said Trust/Society.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the head office and the branches of the above named trust/society visited by us so far as appears from our examination of the books and proper returns adequate for the purpose of the 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.

1. In the case of the Balance sheet, of the state of affairs of the above named trust/society as at 31-03-2015 and
2. In the case of the Income and Expenditure account of the excess of expenditure over income for the year ending 31-03-2015.

The prescribed particulars are annexed herein.

**For Katrapalli & Co.,**  
Chartered Accountants



**K.K. Gupta, FCA**  
Chartered Accountant

Date: 27-08-2015.



Ref - Abhaya Foundation for the year ending 31-03-2015.

ANNEXURE  
Statement of Particulars

I) Application of Income for Charitable or Religious Purposes	
1. Amount of Income of the previous year applied to charitable purpose in India during the year 31-03-2015.	7907718/-
2. Whether the Trust/Institute 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/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly/in part only for such purposes.	NIL
4. Amount of Income eligible for exemption under section 11(1)(c)?	NIL
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).	NIL
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	N.A.
7. Whether and 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 to be income 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 referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or No
- c. as not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be 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, details thereof. NO
- II) Application or use 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/institute was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (herein after 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 land, building or other property of the trust/institution 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/institution 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/institution 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 the property sold by or on behalf of the trust/institution 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/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income of value of property so diverted. NO
8. Whether the income or property of the trust/institution 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. NIL



Date: 27-08-2015.

**For Katrapalli & Co.,**  
Chartered Accountants

**K.K. Gupta, FCA**  
Chartered Accountant

ABHAYA FOUNDATION

6-3-609/140/1, Anand Nagar Colony, Kairathabad, HYDERABAD-500004

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	Rs.		Rs.
<u>To Opening Balances</u>		<u>By Expenses towards</u>	
Bank Balances	343,778	Abhaya Home Exp.	678,359
Cash in hand	8,748	Awareness	373,169
		CSR Seminar Exp.	1,575,392
<u>To Donations Towards</u>		Educare Expenses	638,978
Corpus Fund	2,623,014	General Expenses	222,649
General Fund	7,656,268	Healthcare Expenses	1,398,850
		Relief Natural Calamities	602,670
<u>To Interest Received</u>	261,150	Rural Development	65,000
		Orphan Care	893,592
		Construction Expenses	1,060,218
		By Fixed Assets	20,700
		By Fixed Deposits	2,032,646
		By Tax Deducted at Source	27,054
		By Sundry Creditors	427,309
		<u>By Closing Balances:</u>	
		Bank Balances	871,756
		Cash in hand	4,616
<b>TOTAL :</b>	<b>10,892,958</b>	<b>TOTAL :</b>	<b>10,892,958</b>

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 Katrapalli & Co.,  
Chartered Accountants

For Abhaya Foundation



K.K.Gupta, FCA  
Chartered Accountant

President



K.S.V. Siva Krishna  
Secretary

Place : Secunderabad  
Date : 02.07.2015



ABHAYA FOUNDATION

6-3-609/140/1, Anand Nagar Colony, Kairathabad, Hyderabad - 500004.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2015

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
To abhaya Home of Happiness	678,359	By Donations Received	7,656,268
To Awareness Programs	373,169		
To CSR Seminars	1,575,392	By Interest Received	261,149
To Educare Expenses	638,978		
To General Expenses	222,649		
To Healthcare Expenses	1,398,850		
To Relief for Natural Calamities	602,670		
To Rural Development Expenses	65,000		
To Orphan Care	893,592		
To Depreciation	1,459,059		
To Surplus	9,699		
Total	7,917,417	Total	7,917,417

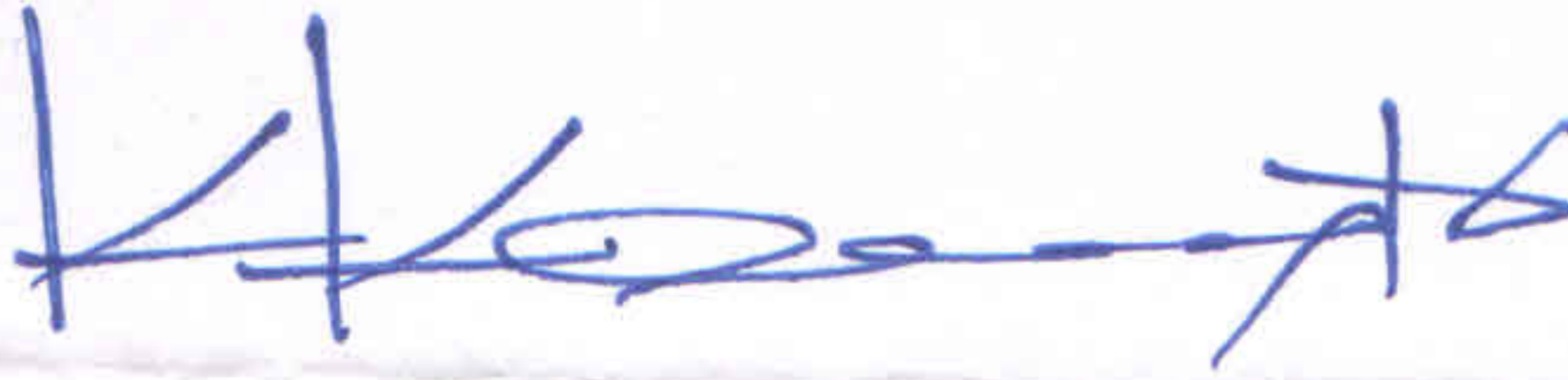
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As per our report

**For Katrapalli & Co.,**

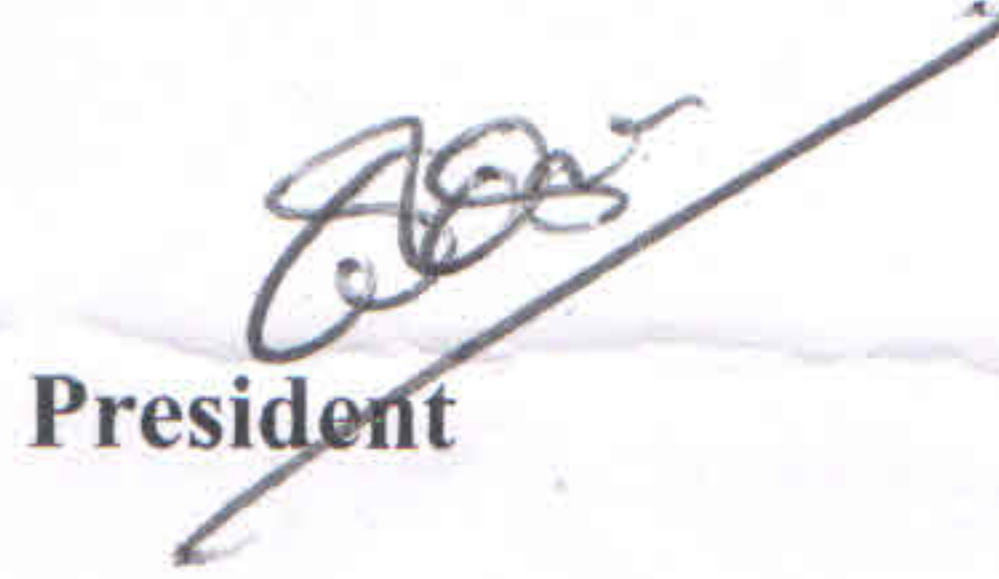
Chartered Accountants

**For Abhaya Foundation**



**K.K.Gupta, FCA**

Chartered Accountant



**President**

**K.S.V. Siva Krishna**  
Secretary

Place : Secunderabad

Date : 02.07.2015



**ABHAYA FOUNDATION**

6-3-609/140/1, Anand Nagar Colony, Kairathabad, HYDERABAD-500004

**BALANCE SHEET AS AT 31.03.2015**

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<b>CAPITAL FUND :</b>		<b>FIXED ASSETS (at WDV)</b>	
<b>Building Fund :</b>		Land - Leasehold	-
Opg Balance:	11,040,313	Buildings : (Abhaya Home)	11,426,908
Add : Fund Received	43,250	Vehicles	772,478
	<u>11,083,563</u>	Office Equipment	100,324
<b>Corpus Fund</b>		Computers	53,615
Opg Balance:	2,020,296		
Add : Fund Received	2,579,764		
	<u>4,600,060</u>		
<b>Donations in Kind :</b>		<b>INVESTMENTS</b>	
Tata Winger from SBI	903,162	Fixed Deposits in Banks	3,913,119
UPS	41,956		
	<u>945,118</u>		
<b>Reserves &amp; Surplus:</b>		<b>CURRENT ASSETS</b>	
Opg Balance:	228557	Tax Deducted at Source	41,780
Add : Surplus	9,699	Bank Accounts	871,756
	<u>238,256</u>	Cash in hand	4,617
<b>CURRENT LIABILITIES</b>			
Unsecured Loans	317,600		
<b>TOTAL</b>	<b>17,184,597</b>	<b>TOTAL</b>	<b>17,184,597</b>

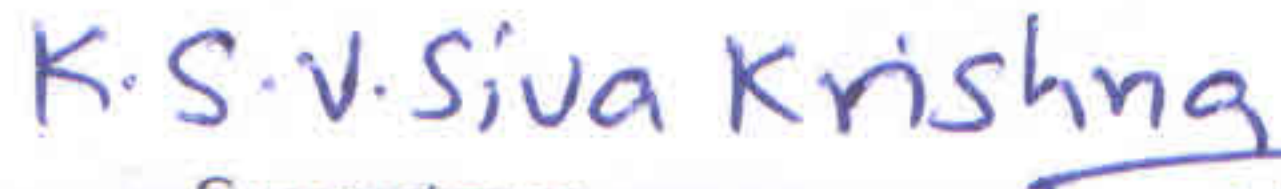
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For **Katrapalli & Co.,**  
Chartered Accountants

For **Abhaya Foundation**

  
K.K.Gupta, FCA  
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Secretary

Place : Secunderabad  
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