

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**, **AABTA8279Q** [name and PAN of the trust or institution] as at **31/03/2016** 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 **31/03/2016** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2016**

The prescribed particulars are annexed hereto.

Place **SECUNDERABA**

D

Date **01/08/2016**

Name

K.K.GUPTA, FCA

Membership Number

013028

FRN (Firm Registration Number)

001768S

Address

**Katrapalli & Co., 3464, Dundu
Vihar, Rashtrapathi Road, Sec
underabad, Telangana, PIN - 50
0003.**

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 (₹)	16805899				
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 20570				
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	Yes <table border="1"> <thead> <tr> <th>Details</th> <th>Amount(₹)</th> </tr> </thead> <tbody> <tr> <td>Charitable Purpose</td> <td>16826499</td> </tr> </tbody> </table>	Details	Amount(₹)	Charitable Purpose	16826499
Details	Amount(₹)					
Charitable Purpose	16826499					
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	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	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 **SECUNDERABA**

D

Date **01/08/2016**

Name
Membership Number
FRN (Firm Registration Number)
Address

K.K.GUPTA, FCA

013028

001768S

Katrapalli & Co., 3464, Dundu Vihar, Rashtrapathi Road, Sec underabad, Telangana, PIN - 50 0003.

Form Filing Details

Revision/Original Original

ABHAYA FOUNDATION

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

BALANCE SHEET AS AT 31.03.2016.

Liabilities	Amount Rs.	Assets	Amount Rs.
CAPITAL FUND :		FIXED ASSETS (at WDV)	
<u>Building Fund :</u>		Land - Leasehold	-
Opg Balance:	11,083,563	Buildings : (Abhaya Home)	10,597,171
Add : Fund Received	-	Vehicles	924,857
	<u>11,083,563</u>	Office Equipment	78,985
<u>Corpus Fund</u>		Net Working Setup	85,836
Opg Balance:	4,600,060	Computers	7,318
Add : Fund Received	3,227,700	Camera	43,290
	<u>7,827,760</u>	UPS	14,128
<u>Donations in Kind :</u>		Solar Power Plant	394,150
Ambulance From SBI	903,162	R.O.Plant	129,500
UPS from Nitya Kalyani	41,956	INVESTMENTS	
Solar Power Plant(Natco)	426,108	Fixed Deposits in Banks	6,803,510
CSR Hyundai	290,000		
Square Interiors	174,787		
	<u>1,836,013</u>	CURRENT ASSETS	
<u>Reserves & Surplus:</u>		Tax Deducted at Source	76,377
Opg Balance:	238,256	Bank Accounts	2,128,849
Add : Surplus	20,570	Cash in hand	2,191
	<u>258,826</u>		
CURRENT LIABILITIES			
Creditors	280,000		
TOTAL	21,286,162	TOTAL	21,286,162

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

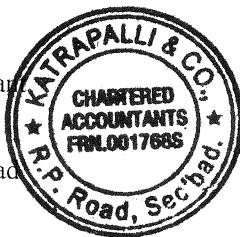
For Abhaya Foundation

K.K.Gupta, FCA

Chartered Accountant

Place : Secunderabad

Date : 01.08.2016



President

Trustee/Treasurer



S.V. Siva Krishna
Secretary

Trustee/Chairman

ABHAYA FOUNDATION

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

Hyderabad-500004, Telangana State.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2016.

Receipts	Amount Rs.	Payments	Amount Rs.
<u>To Opening Balances</u>		<u>By Expenses towards</u>	
Bank Balances	871,756	Abhaya Home Exp.	1,273,662
Cash in hand	4,616	Awareness	526,802
		CSR Seminar Exp.	2,591,280
<u>To Donations Towards</u>		Educare Expenses	764,565
Corpus Fund	3,227,700	General Expenses	73,227
General Fund	12,224,354	Healthcare Expenses	1,224,690
		7 Summit Expenses	782,370
		Socio Care Relief	112,500
		Relief Natural Calamities	2,569,361
<u>To Interest Received</u>	346,422	Rural Development	481,100
		Orphan Care	162,450
<u>Sundry Creditors</u>	38,400	Construction Expenses	163,229
TDS -2014	14,726	By Fixed Assets	997,092
Interest on TDS	1,394	By Fixed Deposits	2,800,000
		By Tax Deducted at Source	-
		By Sundry Creditors	76,000
		<u>By Closing Balances:</u>	
		Bank Balances	2,128,849
		Cash in hand	2,191
TOTAL :	16,729,368	TOTAL :	16,729,368

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As per our report

For Katrapalli & Co.,

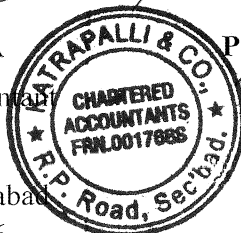
Chartered Accountants

K.K.Gupta, FCA

Chartered Accountant

Place : Secunderabad

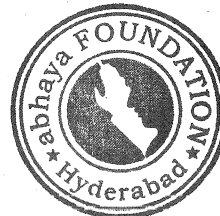
Date : 01.08.2016



President

Trustee/Treasurer

For Abhaya Foundation



K.S.V.Siva Krishna
Secretary

Trustee/Chairman

ABHAYA FOUNDATION

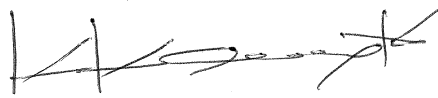
6-3-609/140/1, Anand Nagar Colony, Kairathabad,

Hyderabad, Telangana State, PIN : 500004.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2016.

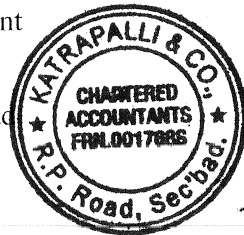
Expenditure	Amount Rs.	Income	Amount Rs.
To abhaya Home of Happiness	1,273,662	By Donations Received	11,512,245
To Awareness Programs	526,802		
To CSR Seminars	2,591,280	By Interest on Deposits	482,136
To Educare Expenses	764,565		
To General Expenses	73,227	By Interest on TDS	1,394
To Healthcare Expenses	1,224,690		
To Relief for Natural Calamities	2,569,361		
To Rural Development Expenses	481,100		
To Orphan Care	162,450		
To Sociocare Relief	112,500		
To 7 Summit Expenses	782,370		
To Depreciation	1,413,198		
To Surplus	20,570		
Total	11,995,775	Total	11,995,775

As per our report
For Katrapalli & Co.,
Chartered Accountants



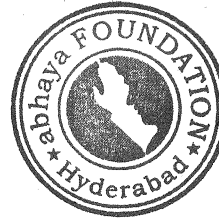
K.K.Gupta, FCA
Chartered Accountant

Place : Secunderabad
Date : 01.08.2016



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For Abhaya Foundation


President
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