

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**, **AABTA82790** [name and PAN of the trust or institution] as at **31/03/2020** 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 **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **Hyderabad**

Date **29/12/2020**

Name **SESHABALA SUBRAMANYA
M KANDIMALLA**
Membership Number **208981**
FRN (Firm Registration Number) **001997S**
Address **204A, CONCOURSE COMPLE
X, GREENLANDS ROAD, OPP
: LAL BUNGALOW, AMEERP
ET, HYDERABAD, TELANGA
NA, 500016**

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 (₹)	19467174
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	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 **Hyderabad**
Date **29/12/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

**SESHABALA SUBRAMANYA
M KANDIMALLA
208981
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204A, CONCOURSE COMPLE
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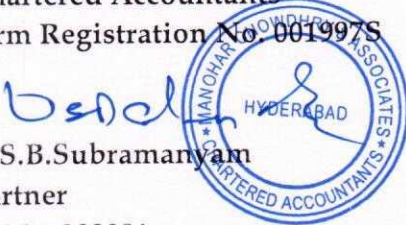
Form Filing Details	
Revision/Original	Original

**ABHAYA FOUNDATION
HYDERABAD
BALANCE SHEET AS AT 31.03.2020**

PARTICULARS	Schedules	Amount 31.03.2020	Amount 31.03.2019
<u>I. SOURCES OF FUNDS</u>			
Capital Fund	1	39,811,184	37,328,430
General Fund	2	1,762,777	2,471,040
<u>Current Liabilities and Provisions</u>			
(a) Current liabilities	3	53,480	518,694
Total		41,627,441	40,318,164
<u>II. APPLICATION OF FUNDS</u>			
<u>Non - Current Assets</u>			
Opening WDV	4	26,484,683	23,044,742
Less: Depreciation	4	2,809,678	2,243,309
Closing WDV		23,675,005	20,801,433
<u>Current Assets, Loans and Advances</u>			
(a) Cash and bank balances	5	2,008,260	4,674,697
(b) Deposits & Advances	6	15,723,107	14,500,000
(c) Other Current Assets	7	221,068	342,034
Total		41,627,441	40,318,164

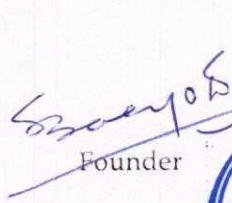
The schedules and Notes to accounts referred above form an integral part of financial statements
As per our report of even date


For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 001997S

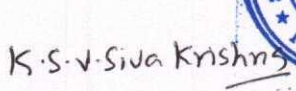

K.S.B. Subramanyam
Partner
M.No. 208981

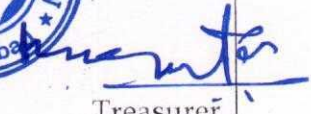
Place: Hyderabad
Date: 14.12.2020

For Abhaya Foundation


Founder


President


K.S.V. Siva Krishna
Secretary


Treasurer



**ABHAYA FOUNDATION
HYDERABAD
STATEMENT OF INCOME AND EXPENDITURE
For The Year 01.04.2019 to 31.03.2020**

PARTICULARS	Schedules	Amount (Rs.)	Amount (Rs.)
		31.03.2020	31.03.2019
Income			
Donations Received	8	14,696,726	25,196,301
Income from Others	9	1,188,613	1,190,353
Total		15,885,339	26,386,654
Expenditure			
Abhaya Home of Happiness (Old Age Home)	10	1,260,346	1,519,599
Rural Development Expenses	11	2,397,257	5,913,956
Winter Care to poor	12	976,143	609,856
Educational support to poor	13	1,169,731	2,082,985
Health care support to Poor	14	454,436	1,479,235
Public Awareness Programs	15	937,957	747,388
Abhaya Women Empowerment Projects	16	4,712,789	2,832,599
Natural Calamities support	17	1,141,000	6,264,109
General Expenses	18	734,265	810,752
Depreciation	4	2,809,678	2,243,309
Total		16,593,602	24,503,788
Excess of Income over Expenditure		(708,263)	1,882,866
Balance carried over to Balance Sheet		(708,263)	1,882,866

The schedules and Notes to accounts referred above form an integral part of financial statements
As per our report of even date

For Manohar Chowdhry & Associates

Chartered Accountants

Firm Registration No. 0019973

K.S.B.Subramanyam

Partner

M.No. 208981

Place: Hyderabad

Date: 14.12.2020

For Abhaya Foundation

Founder

President

K.S.V.Sivakrishna

Secretary

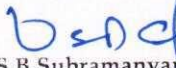
Treasurer

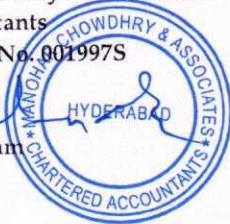
**ABHAYA FOUNDATION
HYDERABAD
STATEMENT OF RECEIPTS AND PAYMENTS
For The Period 01.04.2019 to 31.03.2020**

RECEIPTS	31.03.2020	31.03.2019	PAYMENTS	31.03.2020	31.03.2019
	Rs.	Rs.		Rs.	Rs.
Opening Balance			Payments		
Cash in hand as on 01.4.2019	9,209	27,416	Fixed Assets	5,683,250	5,159,217
Cash at Bank	4,665,489	2,680,635	Current Assets	-	94,538
			Current Liabilities	465,214	60,829
Receipts			Advances and Deposits		700,000
Corpus Fund	662,000	3,855,056	Fixed Deposits	5,500,000	
Building Fund	1,820,754	-	Rental Deposits	16,000	
Donations Received	14,696,726	25,115,888	Charitable activities	13,783,924	22,260,479
Donation received in Kind	-	80,413			
Current Assets	120,966	-			
Advances and Deposits			Closing Balance		
Fixed Deposits	4,500,000	-	Cash in hand	27,341	9,209
Indirect Incomes	981,505	1,190,353	Cash at Bank	1,980,919	4,665,489
TOTAL	27,456,648	32,949,761	TOTAL	27,456,648	32,949,761

As per our report of even date attached

For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 001997S


K.S.B. Subramanyam
Partner
M.No. 208981



Place: Hyderabad
Date: 14.12.2020

For Abhaya Foundation


Founder


Secretary


President


Treasurer

