

**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 Kshethram, AACTA 3763 E** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 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 above-named 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<sup>st</sup> March 2019 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2019.

The prescribed particulars are annexed hereto.

For **G.RAVINDRA REDDY & CO.**

Place: **Tirupati**

Date: **09-Sep-2019**

**G.RAVINDRA REDDY**

Proprietor, M. No. 027400

Firm reg No. 06522S

392/A1, TILAK ROAD



**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.	67,60,840
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 14,67,255
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)	16,10,000
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.	Yes As per sch. I (6)
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 referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
(c)	has 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, or in the year immediately following the expiry thereof? If so, the details thereof.	No

**Sch. I (6) : Income accumulated u/s 11(2) invested/deposited as per sec 11(5)**

Mode of investment as per section 11(5)		Amount of investment
1	Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii)	2,10,550
2	Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii)	14,00,000

**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 land, building or other 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
9.		

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl. 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
1	2	3	4	5	6
Total					

For G.RAVINDRA REDDY & CO.

Place: Tirupati  
Date: 09-Sep-2019

G.RAVINDRA REDDY  
Proprietor, M. No. 027400  
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**ABHAYA KSHETHRAM :: RENIGUNTA**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31-03-2019**

EXPENDITURE	Rs.	INCOME	Rs.
To Expenditure on Orphanage		By Donation Boxes Amount	14,027.00
Bathroom Needs	88,682.00	By Donations received	74,05,845.63
Chicken Expenses	1,52,500.00	By Donation FCNR	20,57,505.75
Clothing and Uniform	43,616.00		
Cosmetics expenses	1,00,143.00	By Interest received	
Cost of Provision	4,46,475.00	SB Accounts	1,52,001.00
Cost of Vegetables	3,39,367.00	FCNR Accounts	1,32,136.00
Drinking water expenses	82,550.00		
Cost of Eggs	2,89,384.00	By FD interest	23,639.00
Electricity expenses	1,74,954.00		
Field work and other Expenses	38,400.00	By FD Interest (TDS)	52,940.00
Food & Snaks expenses	3,70,675.00		
Fuel & gas	2,20,659.00		
Girls Building rent	2,16,000.00		
Boys building rent	2,34,000.00		
Medical & hospital bills	81,235.00		
Milk Expenses	4,93,850.00		
Rice	5,11,690.00		
Saloon expenses	38,150.00		
Tuition fees	1,49,415.00		
Vocational expenses	11,000.00		
Staff Salaries	21,22,424.00		
To Administration expenses			
Dish expenses	9,600.00		
Hardware expenses	22,680.00		
Repair and maintenance	1,99,776.00		
Electricity expenses			
Fancy Electrical items	11,916.00		
Advertisement	26,954.00		
News paper bill	3,590.00		
Office rent	79,000.00		
Post and courier	6,591.00		
Printing & stationery	12,789.00		
Telephone & Internet bill	16,056.00		
Travelling expenses	5,912.50		
Vehicle insurance	6,433.00		
Audit Fees	57,140.00		
Bank Charges	4,097.20		
Conveyance expenses	8,846.00		
To Excess of income over expenditure	31,61,544.68		
	<b>98,38,094.38</b>		<b>98,38,094.38</b>

*Dr. S.A. Thestee Sr.*  
Director cum Managing Trustee  
**ABHAYA KSHETHRAM**  
**CHARITABLE TRUST**  
Rehabilitation Centre for Special Needs  
Off: Bismilla Nagar, Near Railway Gate  
Renigunta-517520, Chittoor Dist., A.P.

  
**G. RAVINDRA REDDY, F.C.A.**  
**CHARTERED ACCOUNTANT**  
G.R.R. Complex (II Floor)  
D.No.392/A1, Tilak Road  
TIRUPATI-517 501

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR YENDING ON 31-03-2019

RECEIPTS	Rs.	PAYMENTS	Rs.
<u>To Opening Balance</u>		By Staff Salaries	21,22,424.00
Cash in hand	60,616.42	By Audit Fees	57,140.00
Cash @ ICICI-523095473	22,47,473.13	By Advertisement	26,954.00
Cash @ IOB-26569	34,020.34	By Bank Charges	4,097.20
Cash @ SBI-08245	9,59,333.75	By Bathroom needs	88,682.00
Cash @ SBI-94299	5,95,512.20	By Boys building rent	2,34,000.00
Cash@AXIS-S/B	8,14,918.20	By Clothing and Uniform	43,616.00
Cash@SBH	75,255.00	By Conveyance expenses	8,846.00
Cash@AXIS-FCRA	25,72,745.31	By Cosmetics expenses	1,00,143.00
		By Cost of Provision	4,46,475.00
<u>To Donations Received</u>		By Cost of Vegetables	3,39,367.00
Donations Received	74,19,872.63	By Chicken Expenses	1,52,500.00
Donations received(FCNR)	20,57,505.75	By Dish expenses	9,600.00
		By Drinking water expenses	82,550.00
<u>To Interest received</u>		By Eggs	2,89,384.00
SB Accounts	1,52,001.00	By Electricity bill expenses	1,74,954.00
FCNR Accounts	1,32,136.00	By Fancy Electrical items	11,916.00
		By Food & Snaks expenses	3,70,675.00
<u>To Interest on FDs matured</u>	23,639.00	By Fuel & gas	2,20,659.00
		By Girls Building rent	2,16,000.00
<u>To FDs matured</u>	3,02,662.00	By Hardware expenses	22,680.00
		By Medical & hospital bills	81,235.00
<u>To FD Interest (TDS)</u>	52,940.00	By Milk Expenses	4,93,850.00
		By News paper bill	3,590.00
		By Office rent	79,000.00
		By Post and courier	6,591.00
		By Printing & stationary	12,789.00
		By Repair and maintenance	1,99,776.00
		By Rice	5,11,690.00
		By Saloon expenses	38,150.00
		By Telephone & Internet bill	16,056.00
		By Travelling expenses	5,912.50
		By Tuition fees	1,49,415.00
		By Vocational expenses	11,000.00
		By Vehicle insurance	6,433.00
		By Field Work and other Expenses	38,400.00
		By TDS	52,940.00
		By Fixed assets	84,290.00
		By FD With IOB 9955	2,00,000.00
		By FD With SBI-7176	10,550.00
		<u>By Closing Balance</u>	
		ICICI	32,07,444.13
		IOB	1,58,765.14
		SBI-s/A-8245	10,58,748.75
		SBI-c/A-4299	6,05,954.33
		AXIS-S/B-7569	5,27,882.20
		SBH-4717	1,32,902.00
		AXIS -FCRA	47,62,298.56
		Cash in hand	22,305.92
	1,75,00,630.73		1,75,00,630.73


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DEPOSIT NUMBER	DATE OF DEPOSIT	DATE OF MATURITY	DEPOSIT VALUE	MATURITY VALUE	ROI	Int Received On Maturesd.	DEPOSITS IN HAND
FD'S WITH SBI	31-Mar-19						
37443263779	20-Dec-17	29-Dec-18	30,000.00	31,919.00	6.25%		30,000.00
34859933460	10-Apr-17	10-Apr-19	29,103.00	33,272.00	7.16%		29,103.00
30698611615	20-May-17	14-Feb-20	1,90,894.00	2,26,191.00	6.50%		1,90,894.00
30698611058	20-Aug-17	14-Feb-20	1,90,453.00	2,25,668.00	6.25%		1,90,453.00
30566157738	31-Mar-17	26-Oct-19	1,98,714.00	2,39,423.00	6.85%		1,98,714.00
30566035312	31-Mar-17	26-Oct-19	1,98,619.00	2,39,308.00	6.85%		1,98,619.00
31654136787	31-Mar-17	7-Oct-18	6,70,193.00	7,41,939.00	6.75%		6,70,193.00
31463724040	12-Oct-17	12-Oct-18	8,14,400.00	8,68,640.00	6.50%		8,14,400.00
31970685727	3-Oct-17	3-Oct-18	9,26,514.00	9,88,221.00	6.00%		9,26,514.00
31694605212	28-Apr-17	4-Nov-18	3,15,549.00	3,49,329.00	6.75%		3,15,549.00
31654135911	31-Mar-17	7-Oct-18	83,226.00	92,135.00	7.75%		83,226.00
31654134837	31-Mar-17	7-Oct-18	83,260.00	92,173.00	6.75%		83,260.00
31463724391	12-Oct-17	12-Oct-18	8,14,400.00	8,68,640.00	6.50%		8,14,400.00
31970685240	3-Oct-17	3-Oct-18	9,24,712.00	9,86,297.00	6.50%		9,24,712.00
33600622448	21-Jan-18	21-Jan-19	1,33,824.00	1,42,380.00	6.75%		1,33,824.00
35279717963	9-Oct-17	9-Oct-19	1,07,868.00	1,22,112.00	6.25%		1,07,868.00
34056810452	20-Aug-16	20-Aug-18	29,517.00	34,226.00	7.50%		29,517.00
35532160506	28-Mar-18	28-Jan-20	50,000.00	50,000.00	6.00%	2,687.00	50,000.00
34892541463	25-Apr-15	25-Apr-19	25,000.00	34,999.00	8.50%		25,000.00
37819977176	18-Jul-18		10,550.00		7.00%		10,550.00
<b>IOB FDs</b>							
154755	6-Sep-17	6-Sep-18	3,36,529.00	3,59,826.00	6.75%		3,36,529.00
154756	6-Sep-17	6-Sep-18	1,71,008.00	1,82,847.00	6.75%		1,71,008.00
154754	6-Sep-17	9-Jun-18	42,726.00	45,684.00	6.75%		42,726.00
511100344	20-Oct-17	20-Oct-18	1,01,783.00	1,08,829.00	6.75%	7,046.00	Matured
511100345	20-Oct-17	20-Oct-18	2,00,879.00	2,14,785.00	6.75%	13,906.00	Matured
369955	7-Feb-19		2,00,000.00		7.00%		2,00,000.00
<b>ICICI FDs</b>							
28334	2-Oct-16	3-Oct-18	1,60,116.00	1,81,829.00	7.25%		1,60,116.00
28333	2-Oct-16	3-Oct-18	1,59,805.00	1,81,475.00	8.75%		1,59,805.00
29150	18-Oct-17	30-Apr-19	1,65,295.00	1,84,240.00	6.75%		1,65,295.00
95473	18-Nov-17	18-Nov-19	2,29,750.00	2,62,661.00	6.75%		2,29,750.00
<b>Axis Bank</b>							
#####	16-Sep-17	16-Sep-18	1,76,986.00	1,86,564.00	6.75%		1,76,986.00
<b>TOTAL</b>						23,639.00	74,69,011.00

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Description	ROI	WDV As On 01/4/18	Additions	Depreci ation	WDV as on 31/03/2019
ALLUMINIUM PARTITIONS & INTERIOR		4,16,357.18			4,16,357.18
CALCULATOR			1,050.00		1,050.00
CAMERA		13,518.26			13,518.26
CAR		2,29,715.36			2,29,715.36
CELL PHONES		37,978.73	12,790.00		50,768.73
COMPUTERS & OTHERS		39,035.50			39,035.50
CRADLE		1,434.89			1,434.89
CUSION SOFA SET		7,652.75			7,652.75
CUTTING MACHINE		64,623.22			64,623.22
CYCLE		5,525.00			5,525.00
DINNING TABLES		52,748.06			52,748.06
DONATION BOX		70,490.25			70,490.25
DVD PLAYER		3,061.11			3,061.11
EUREKA FORBES WATER FILTER		24,986.58			24,986.58
FABER CHINNEY		20,520.00			20,520.00
Fans		51,881.16	15,000.00		66,881.16
Furniture & Fixtures		98,986.86			98,986.86
GRINDER		9,022.69			9,022.69
HP LASER JET M1005		17,364.48			17,364.48
INVERTER / BATTERIES		60,121.70	41,300.00		1,01,421.70
KIROSIN STOVE		450.00			450.00
KITCHEN HUB		12,397.50			12,397.50
LAND-1		55,04,862.00			55,04,862.00
LAND-2		53,12,000.00			53,12,000.00
METAL COTS		16,721.86			16,721.86
METAL RACKS (5 Nos)		70,190.75			70,190.75
METAL TABLES (2 Nos)		17,275.96			17,275.96
MP3 PLAYER			2,400.00		2,400.00
MIC			1,700.00		1,700.00
PLASTIC CHAIRS		9,395.72			9,395.72
PLAY EQUIPEMENTS		19,132.20			19,132.20
PRINTING MACHINE		1,33,662.50			1,33,662.50
REFRIDGERATOR		77,700.12			77,700.12
RICE COOKER		4,199.19			4,199.19
RO SYSTEM		16,828.96			16,828.96
SAMSUNG TAB MOBILE		10,563.21			10,563.21
TEACHING MATERIAL		8,857.35			8,857.35
TRY CYCLES (6 Nos)		64,017.39			64,017.39
TV		61,302.10			61,302.10
TWO WHEELERS (3 Nos)		1,57,414.51			1,57,414.51
VEHICLE BATTERY		6,300.00	10,050.00		16,350.00
VESSELES		1,542.95			1,542.95
VESSELS		8,269.49			8,269.49
WASHING MACHINE		30,188.55			30,188.55
WATER MOTOR		16,118.76			16,118.76
WATER TANKS		34,481.55			34,481.55
WHEEL CHAIRS		63,735.02			63,735.02
ZETA PRINTING MACHINE		1,20,197.11			1,20,197.11
<b>Total</b>		<b>1,30,02,828.53</b>	<b>84,290.00</b>	<b>-</b>	<b>1,30,87,118.53</b>

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