



PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

BSNL : (080) 25467223, 25467224
AIRTEL : (080) 41251474
e-mail : phillippos18@gmail.com

Independent Auditor's Report

To
The Trustees
SANDESH,

Report on the Financial Statements:

We have audited the accompanying financial statements of **SANDESH**, which comprise the Balance Sheet as at March 31, 2018 and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position of the trust. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

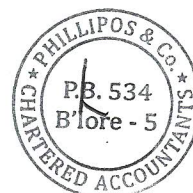
Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit



Annie D'souza



procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

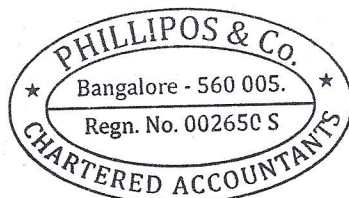
- a) in the case of the Balance Sheet, of the state of affairs of **SANDESH** as at March 31, 2018;
- b) in the case of the Income and Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date.

For PHILLIPOS & Co.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 002650 S



B.ISSAC
PARTNER
Mem. No.027621

Place: Bangalore
Date: 09/08/2018



Annie Dsouza

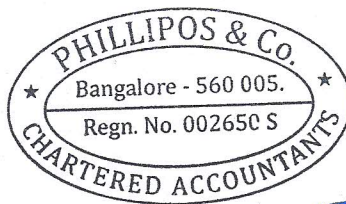
SANDESH
(Home for differently-abled children)
BALANCE SHEET (CONSOLIDATED)
AS AT 31ST MARCH 2018

PARTICULARS	SCH	AMOUNT (Rs.)
I. LIABILITIES		
1. Capital Fund	1	1,82,53,522
2. Corpus Fund	2	9,88,060
TOTAL LIABILITIES		1,92,41,582
II. ASSETS		
1. Fixed Assets	3	4,51,938
2. Fixed Deposits	4	73,24,565
3. Current Assets	5	1,14,65,079
TOTAL ASSETS		1,92,41,582

AS PER OUR REPORT OF EVEN DATE
FOR PHILLIPOS & CO.,
CHARTERED ACCOUNTANTS
FIRM REG. No.:002650 S

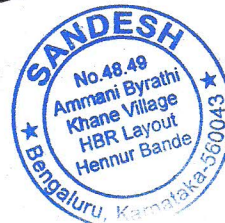
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PLACE: BANGALORE
DATE: 09th August 2018



B.ISSAC
PARTNER
MEM NO 027621

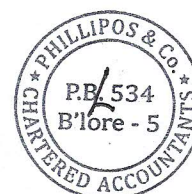
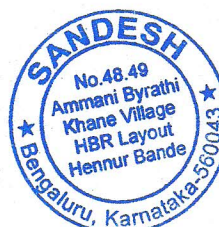
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SANDESH
(Home for differently- abled children)
SCHEDULES FORMING PART OF BALANCE SHEET (CONSOLIDATED)
AS AT 31 MARCH 2018

PARTICULARS	AMOUNT (Rs.)
SCHEDULE 1: CAPITAL FUND	
As per Last Balance Sheet	1,43,40,916
Add: Excess of Income Over Expenditure	39,12,606
Total	1,82,53,522
SCHEDULE 2: CORPUS FUND	
As per Last Balance Sheet	9,88,060
Total	9,88,060
SCHEDULE 5: DEPOSITS & ADVANCES	
SCHEDULE 5(a) : Deposits & Advances	
Gas Deposit	6,550
Lease Deposit	40,00,000
T.V. Deposit	1,700
Rental Deposit	1,00,000
SCHEDULE 5(b) : TDS Receivables	47,901
SCHEDULE 5(c) : Loan to Staff (Refer Sub-Schedule)	8,000
SCHEDULE 5(d) : Cash & Cash Equivalents	
Cash in Hand	38,399
Federal Bank A/c No. 14370100063578	46,76,473
South Indian Bank A/c No.065505300002285	25,86,056
Total	1,14,65,079

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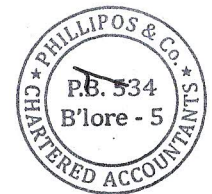


SANDESH
(Home for differently-abled children)
SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2018
SCHEDULE - 3

Amount in Rs.

PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK			NET BLOCK	
	As at 01-04-17	ADDITIONS		As at 31-03-18	As at 01-04-17	For the Year	As at 31-03-18	As at 31-03-18	As at 31-03-17
		Up to 30-09-17	After 30-09-17						
Furniture	1,64,600	25,060	-	1,89,660	47,880	14,178	62,058	1,27,602	1,16,720
Electrical Equipments	1,71,929	46,786	37,241	2,55,956	52,321	27,752	80,073	1,75,883	1,19,608
Vehicle	1,39,101	-	-	1,39,101	27,515	16,738	44,253	94,848	1,11,586
Solariser	23,000	600	-	23,600	22,448	461	22,909	691	552
Wheel chair	3,000	15,050	-	18,050	833	2,583	3,415	14,635	2,168
Mobile Phone & Accessories	-	13,299	-	13,299	-	5,320	5,320	7,979	-
UPS	-	16,000	-	16,000	-	6,400	6,400	9,600	-
Software	-	34,500	-	34,500	-	13,800	13,800	20,700	-
TOTAL	5,01,630	1,51,295	37,241	6,90,166	1,50,997	87,231	2,38,228	4,51,938	3,50,633

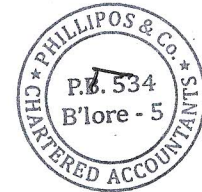
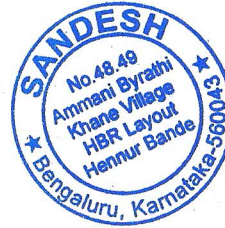
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SANDESH
(Home for differently- abled children)
SCHEDULE OF FIXED DEPOSITS AS AT 31ST MARCH 2018
SCHEDULE - 4

SL.NO	NAME OF THE BANK	FD No.	Date of Deposit	Date of Maturity	Deposit Amount	Balance as on 31/03/2017	Interest Accrued	Balance as on 31/03/2018
1	Federal Bank	14370300095677	10-01-2017	10-01-2018	46,98,633.00	45,46,867.00	2,94,615.00	48,41,482.00
2	Federal Bank	14370300113603	26/10/2017	26/10/2018	24,19,493.00	-	63,590.00	24,83,083.00
TOTAL					71,18,126.00	45,46,867.00	3,58,205.00	73,24,565.00

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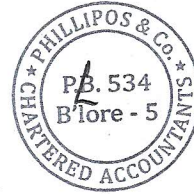
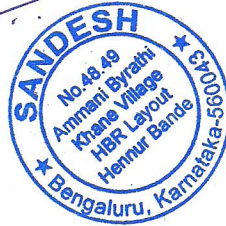
SANDESH

(Home for differently-abled children)

SCHEDULE 4 (c): LOAN GIVEN TO STAFF

Sl.No.	Name of the Staff	Opening Balance	Given during the year	Repaid during the year	Closing Balance
1	Anil Kumar	85,000.00	-	85,000.00	-
2	Anthony Swamy	12,000.00	-	12,000.00	-
3	Sasikala	20,000.00	-	12,000.00	8,000.00
	TOTAL	1,17,000.00	-	1,09,000.00	8,000.00

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SANDESH

(Home for differently-abled children)

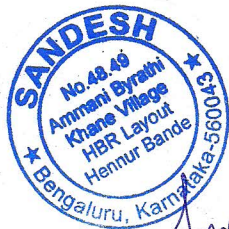
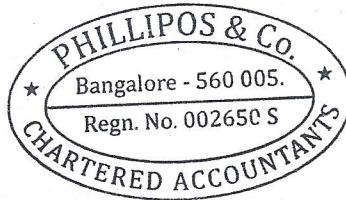
STATEMENT OF INCOME AND EXPENDITURE (CONSOLIDATED)**FOR THE YEAR ENDED 31ST MARCH 2018**

PARTICULARS	SCH	AMOUNT (Rs.)
I. INCOME		
Donations & Contributions		79,62,784
Interest Income		5,83,526
Workshop Income		9,23,450
TOTAL INCOME - (A)		94,69,760
II. EXPENDITURE		
Administrative Expenses		26,35,392
Day Care Expenses		1,07,105
Early Intervention Expenses		66,779
Rent Expenses		7,80,959
Food Expenses		4,28,914
Training Centre Expenses		4,57,679
Workshop Expenses		8,33,952
Vehicle Maintenance		1,59,142
Depreciation		87,231
TOTAL EXPENDITURE- (B)		55,57,154
Excess of Income Over Expenditure [(A)-(B)]		39,12,606

PER OUR REPORT OF EVEN DATE
FOR PHILLIPOS & CO.,
CHARTERED ACCOUNTANTS
FIRM REG. No.:002650 S

B. ISSAC
PARTNER
MEM. NO.027621

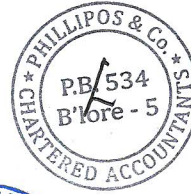
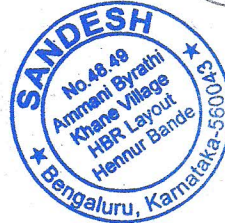
PLACE: BANGALORE
DATE: 09th August 2018



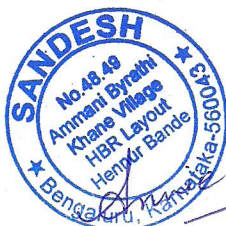
SANDESH
SIGNIFICANT ACCOUNTING POLICIES

1. The Accounting method employed is on cash basis and these financial statements are prepared accordingly.
2. Depreciation is calculated on the written down value method and at the rates prescribed by the Income Tax Rules.
3. Fixed assets are stated at depreciated value. In case of sale of depreciable assets the sale value is reduced from the value of block assets.
4. Investments are stated at cost.

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ASSESSEE: SANDESH (Home for differently - abled children)		STATUS: TRUST ASST YEAR: 2017-18 PAN: AAJTS7749B IT REF: ITO WARD 6(4)	
ADDRESS: NO 48/49, AMMANIBYRATHI KHANE VILLAGE HRB LAYOUT HENNUR BANDE BANGALORE 560043			
STATEMENT OF TOTAL INCOME		AMT (in ₹)	AMT (in ₹)
1 Total Income as per Income & Expenditure Account			
a) Other Interest		3,60,632	
Add: TDS Certificate Received Subsequently		16,319	376951
b) Voluntary Contribution U/s 12			10227366
TOTAL INCOME			1,06,04,317
2 Less: Statutory Deduction u/s 11 (1)			1590647
3 APPLICATION REQUIRED FOR THE PURPOSE OF EXEMPTION U/S 11(1)			90,13,669
4 Total Expenditure side of Income & Expenditure A/c		45,31,271	
Less: Depreciation		50,945	
		44,80,326	44,80,326
Less: Shortfall for AY 2016-17		-	-
Capital Expenditure			
Fixed Assets Purchased			1,63,850
Lease Deposits Made		22,00,000	
Less: Refund		(2,50,000)	19,50,000
RECKONABLE ACTUAL APPLICATION			6594176
Shortfall for the A.Y. 2017-18			2419493
Shortfall for the A.Y. 2016-17			4319625
Short Fall to be carried over u/s 11(2)			67,39,118
FD SHOULD MADE FOR RS. 2419494 BEFORE 31/10/2017			
TDS Refund to be received			16,319.00
Section 12A Regn No.DIT(E)BLR/12AA/S-2245/AAJTS7749B/ITO(E)-3/Vol 2010-2011			-
PLACE: BANGALORE			
DATE: 20th April 2017			



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SANDESH

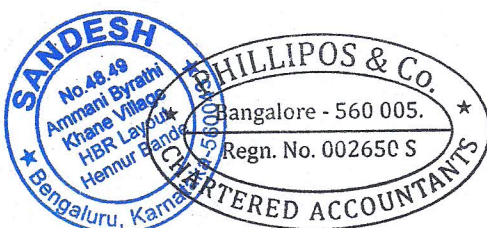
(Home for differently-abled children)

RECEIPTS & PAYMENTS ACCOUNT (CONSOLIDATED) FROM 01.04.2017 TO 31.03.2018

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance of:		Administrative Expenses	
Cash in Hand	13,230	Audit Fees	16,176
Cash at Bank		Bank Charges	558
Federal Bank A/c No. 63578	37,21,291	Razor Service Charges	7,562
SIB A/c No 2285	23,71,705	Computer & Accessories	9,926
Fixed Deposits	45,46,867	Education & Training to Staff	42,000
		Postage & Courier Expenses -Admin	2,301
Donations & Contributions	79,62,784	Printing & Stationary	11,770
		Professional Fees	18,000
Interest Income	5,83,526	Telephone & WIFI Expense	18,146
		Travel Expenses -Admin	9,225
Workshop Income	9,23,450	Vehicle Maintenance -Admin	33,829
		Salary to Members	24,65,900
Loan Repayment	1,09,000		
		Rent Expenses	7,80,959
Refund of Rental Deposit	12,00,000.00	Food Expenses	4,28,914
		Day Care Expenses	1,07,105
		Early Intervention Expenses	66,779
		Training Centre Expenses	4,57,679
		Workshop Expenses	8,33,952
		Vehicle Maintenance	1,59,142
		Rental Deposit	11,00,000
		Capital Expenditure	
		Furniture	25,060
		Wheel chair	15,050
		Electrical Equipments	1,00,027
		Mobile Phones & Accessories	13,299
		Solariser	600
		Software	34,500
		TDS Receivables	47,901
		Cash in Hand	38,399
		Cash at Bank	
		Federal Bank A/c No. 63578	46,76,473
		SIB A/c No 2285	
		SIB A/c No 2285	25,86,056
		Fixed Deposits	73,24,565
Total	2,14,31,852	Total	2,14,31,852

FOR PHILLIPOS & Co.,
CHARTERED ACCOUNTANTS
Firm Reg No. 02650S

PLACE: BANGALORE
DATE: 09th August 2018



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PARTNER
MEM. NO.027621

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