



PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

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

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Independent Auditor's Report

To
The Trustees
SANDESH,

Opinion

We have audited the accompanying financial statements of **SANDESH** which comprise the Balance Sheet as at March 31, 2019 the Income & Expenditure Account for the year then ended and a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give us a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of **Name of the Society/Trust** as at March 31, 2019 and the *Excess of Income over Expenditure* for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Annie D'souza

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the entity's financial reporting process

Auditors Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Further, based on our audit we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



Shruti Dsouza



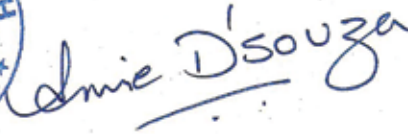
- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure A/c dealt with by this Report are in agreement with the relevant books of account.

For Phillipos & Co
Chartered Accountants
FRN: 002650S



Baby Issac
Partner
Membership No: 027621

Place: Bengaluru
Date: 27th May, 2019



SANDESH
 (Home for differently-abled children)
BALANCE SHEET (CONSOLIDATED)
AS AT 31ST MARCH 2019

PARTICULARS	SCH	AMOUNT (Rs.)
I. LIABILITIES		
1. Capital Fund	1	2,19,46,160
2. Corpus Fund	2	9,88,060
TOTAL LIABILITIES		2,29,34,220
II. ASSETS		
1. Fixed Assets	3	20,42,431
2. Fixed Deposits	4	1,04,77,364
3. Current Assets	5	1,04,14,425
TOTAL ASSETS		2,29,34,220

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

PLACE: BANGALORE
 DATE: 27th May 2019



B.ISSAC
 PARTNER

MEM NO 027621

Annie Dsouza

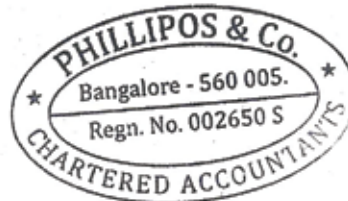


SANDESH
 (Home for differently-abled children)
STATEMENT OF INCOME AND EXPENDITURE (CONSOLIDATED)
FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	SCH	AMOUNT (Rs.)
I. INCOME		
Donations & Contributions		1,00,42,165
Interest Income		8,04,937
Workshop Income		5,14,810
TOTAL INCOME - (A)		1,13,61,912
II. EXPENDITURE		
Administrative Expenses		2,73,613
Salaries & Wages		37,99,945
Day Care Expenses		1,31,760
Early Intervention Expenses		1,38,262
Rent Expenses		9,11,539
Food Expenses		4,29,958
Training Centre Expenses		5,24,215
Workshop Expenses		9,47,997
Vehicle Maintenance		1,35,310
Depreciation		3,76,675
TOTAL EXPENDITURE- (B)		76,69,274
Excess of Income Over Expenditure [(A)-(B)]		36,92,638

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

PLACE: BANGALORE
 DATE: 27th May 2019



B.ISSAC
 PARTNER
 MEM. NO.027621



Annie D'souza

SANDESH

(Home for differently-abled children)

SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019

SCHEDULE - 3

PARTICULARS	GROSS BLOCK		DEPRECIATION BLOCK			NET BLOCK	
	As at 01-04-18	ADDITIONS		As at 01-04-18	For the Year	As at 31-03-19	As at 31-03-18
		Up to 30-09-18	After 30-09-18				
Furniture	1,89,660	24,000		2,13,660	15,160	1,36,441	1,27,602
Electrical Equipments	2,55,956		17,990	2,73,946	27,732	1,66,141	1,75,883
Vehicle	1,39,101	17,85,260		19,24,361	2,82,016	15,98,092	94,848
Solariser	23,600			23,600	276	415	691
Wheel chair	18,050			18,050	2,195	12,440	14,635
Mobile Phone & Accessories	13,299			13,299	3,192	4,788	7,979
UPS	16,000	10,000		26,000	7,840	11,760	9,600
Software	34,500			34,500	8,280	12,420	20,700
CCTV		20,000		81,000	20,200	60,800	-
Computer			61,000	37,000	7,400	29,600	-
Workshop tools			11,918	11,918	2,384	9,534	-
TOTAL	6,90,166	18,39,260	1,27,908	26,57,334	3,76,675	20,42,431	4,51,938

Amount in Rs.



Annie D'souza



ASSESSEE: SANDESH
(Home for differently - abled children)

ADDRESS: No. 166; Chinnappa Road;
St.Thomas Town
Kammanahalli
Bangalore 560084

STATUS: TRUST
ASST YEAR: 2019-20
PAN: AAJTS7749B
IT REF: ITO WARD 6(4)

STATEMENT OF TOTAL INCOME	AMT (in Rs.)	AMT (in Rs.)
1 Total Income as per Income & Expenditure Account		
a) Other Interest	8,04,937	
b) Voluntary Contribution U/s 12	1,00,42,165	
c) Other Income	5,14,810	1,13,61,912
Staff loan Repayment		68,000
TOTAL INCOME		1,14,29,912
2 Less: Statutory Deduction u/s 11 (1)		17,14,487
3 APPLICATION REQUIRED FOR THE PURPOSE OF EXEMPTION U/S 11(1)		97,15,425
4 Total Expenditure side of Income & Expenditure A/c	76,69,274	
Less: Depreciation	3,76,675	72,92,599
Capital Expenditure		
Fixed Assets Purchased	24,67,168	
Rent Deposits Made	1,50,000	26,17,168
Loan To staff Made during the Year		75,000
RECKONABLE ACTUAL APPLICATION		99,84,767
Short Fall for AY 2019-20		NIL
Short Fall for AY 2018-19		25,83,487
Short Fall for AY 2017-18		24,19,493
Short Fall for AY 2016-17		43,19,625
Short Fall to be carried over u/s 11(2)		93,22,605.57
Section 12A Regn No.DIT(E)BLR/12AA/S-2245/AAJTS7749B/ITO(E)-3/Vol 2010-2011		
PLACE: BANGALORE		
DATE: 27th May 2019		



Annie D'souza



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.



Annie Dsouza



SANDESH

(Home for differently-abled children)

RECEIPTS & PAYMENTS ACCOUNT (CONSOLIDATED) FROM 01.04.2018 TO 31.03.2019

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance of:		Administrative Expenses	
Cash in Hand	38,399	Audit Fees	29,088
Cash at Bank		Bank Charges	5,153
Federal Bank A/c No. 63578	46,76,473	Razor Service Charges	2,583
SIB A/c No 2285	25,86,056	Education & Training to Staff	39,587
Fixed Deposits	73,24,565	Postage & Courier Expenses -Admin	1,840
Donations & Contributions	1,00,42,165	Printing & Stationary	17,402
Interest Income	8,04,937	Professional Fees	59,000
Workshop Income	5,14,810	Travel Expenses -Admin	98,921
		Vehicle Maintenance -Admin	20,039
		Salaries & Wages	
		Salary	33,48,276
		PF Paid	4,51,669
		Rent Expenses	9,11,539
Staff Advance Repaid	68,000	Food Expenses	4,29,958
		Day Care Expenses	1,31,760
TDS Paid	12,100	Early Intervention Expenses	1,38,262
		Training Centre Expenses	5,24,215
		Workshop Expenses	9,47,997
		Vehicle Maintenance	1,35,310
		Rental Deposit	1,50,000
		Staff Advance Paid	75,000
		Capital Expenditure	
		CC TV	81,000
		Computer	37,000
		Electrical Equipments	17,990
		Furniture	24,000
		UPS - HHE	10,000
		Vehicle Bus (New)	17,85,260
		Workshop Tools	11,918
		Advance for Land	5,00,000
		TDS Deducted	12,100
		TDS Receivables	61,422
		TCS Receivable	16,751
		Rent Advance	57,613
		Closing Balance of:	
		Cash in Hand	28,427
		Cash at Bank	
		Federal Bank A/c No. 63578	20,46,577
		SIB A/c No 2285	
		SIB A/c No 2285	33,82,484
		Fixed Deposits	1,04,77,364
Total	2,60,67,505	Total	2,60,67,505

FOR PHILLIPPOS & Co.,
 CHARTERED ACCOUNTANTS
 Firm Reg No. 026505

B.ISSAC
 PARTNER
 MEM. NO.027621



Annie Dsouza