

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

Acknowledgement Number -566074430291221



We have examined the balance sheet of **ABHAYA FOUNDATIONAABTA8279Q** [name of the trust or institution] as at **31st March 2021** 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 **31st March 2021** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2021**

The prescribed particulars are annexed hereto.

Name	SESHABALA KANDIMALLA
Membership Number	208981
Firm Registration Number	0001997S
Date of Audit	23-Dec-2021
Place	183.83.175.78
Date	29-Dec-2021

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	₹ 2,18,25,285
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.	₹ 53,20,839
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

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)	₹ 83,26,138
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, Deposited in Scheduled Bank as per Sec.11(5) of Income Tax Act,1961
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 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
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

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
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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

Sl. No.	Detail	Amount
No Records Added		

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

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

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

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

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**

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

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

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
				No Records Added					

Place 183.83.175.78

Date 29-Dec-2021

Acknowledgement Number - 566074430291221


This form has been digitally signed by SIVA KRISHNA SRI VENKATA KUCHI having PAN BGDPK2990R from IP Address 183.83.175.78 on 29-Dec-2021 07:31:15 PM
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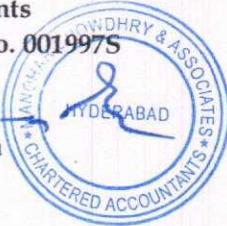
**ABHAYA FOUNDATION
HYDERABAD
BALANCE SHEET AS AT 31.03.2021**

PARTICULARS	Schedules	Amount 31.03.2021	Amount 31.03.2020
<u>I. SOURCES OF FUNDS</u>			
Capital Fund	1	477,96,442	398,11,184
General Fund	2	110,11,493	17,62,777
<u>Current Liabilities and Provisions</u>			
(a) Current liabilities	3	92,805	53,480
Total		589,00,740	416,27,441
<u>II. APPLICATION OF FUNDS</u>			
<u>Non - Current Assets</u>			
Opening WDV	4	281,84,485	264,84,683
Less: Depreciation		25,14,917	28,09,678
Closing WDV		256,69,567	236,75,005
<u>Current Assets, Loans and Advances</u>			
(a) Cash and bank balances	5	94,33,039	20,08,260
(b) Deposits & Advances	6	236,01,962	157,23,107
(c) Other Current Assets	7	1,96,171	2,21,068
Total		589,00,740	416,27,441

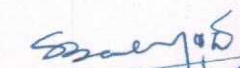
The schedules and Notes to accounts referred above form an integral part of financial statements
As per our report of even date

For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 0019975


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



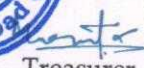
For Abhaya Foundation


Founder


President



K.S.V. Siva Krishna
Secretary


Treasurer

Place: Hyderabad
Date: 23.12.2021

**ABHAYA FOUNDATION
HYDERABAD
STATEMENT OF INCOME AND EXPENDITURE
For The Year 01.04.2020 to 31.03.2021**

PARTICULARS	Schedules	Amount (Rs.)	Amount (Rs.)
		31.03.2021	31.03.2020
Income			
Donations Received	8	278,29,248	146,96,726
Income from Others	9	12,50,191	11,88,613
Total		290,79,439	158,85,339
Expenditure			
Abhaya Home of Happiness (Old Age Home)	10	19,07,267	12,60,346
Covid -19 Relief Expenses	11	96,36,585	-
Rural Development Expenses	12	13,90,565	23,97,257
Winter Care to poor	13	13,10,000	9,76,143
Educational support to poor	14	5,77,620	11,69,731
Health care support to Poor	15	1,95,000	4,54,436
Public Awareness Programs	16	2,81,425	9,37,957
Abhaya Women Empowerment Projects	17	14,33,834	47,12,789
Natural Calamities support	18	-	11,41,000
General Expenses	19	5,83,510	7,34,265
Depreciation	4	25,14,917	28,09,678
Total		198,30,723	165,93,602
Excess of Income over Expenditure		92,48,716	(7,08,263)
Balance carried over to Balance Sheet		92,48,716	(7,08,263)

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

For Manohar Chowdhry & Associates
Chartered Accountants

Firm Registration No. 0019975

K.S.B.Subramanyam

Partner

M.No. 208981

Place: Hyderabad

Date: 23.12.2021

For Abhaya Foundation

Founder

President

K.S.V.Siva

Secretary

Treasurer

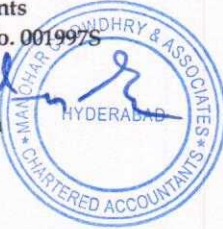
**ABHAYA FOUNDATION
HYDERABAD
STATEMENT OF RECEIPTS AND PAYMENTS
For The Year 01.04.2020 to 31.03.2021**

RECEIPTS	31.03.2021	31.03.2020	PAYMENTS	31.03.2021	31.03.2020
	Rs.	Rs.		Rs.	Rs.
Opening Balance			Payments		
Cash in hand	27,341	9,209	Fixed Assets	45,09,480	56,83,250
Cash at Bank	19,80,919	46,65,489	Current Assets	-	-
Receipts			Current Liabilities	(39,325)	4,65,214
Corpus Fund	15,92,434	6,62,000	<u>Advances and Deposits</u>		
Building Fund	63,92,824	18,20,754	Fixed Deposits	98,50,000	55,00,000
Donations Received	278,29,248	146,96,726	Rental Deposits	-	16,000
Current Assets	24,897	1,20,966	Charitable activities	173,15,806	137,83,924
<u>Advances and Deposits</u>			Advances to Creditors	50,000	-
Fixed Deposits	22,50,000	45,00,000	Closing Balance		
Indirect Incomes	10,21,336	9,81,505	Cash in hand	16,902	27,341
TOTAL	411,19,000	274,56,648	Cash at Bank	94,16,138	19,80,919
			TOTAL	411,19,000	274,56,648

As per our report of even date attached

For Manohar Chowdhry & Associates
Chartered Accountants
Firm Registration No. 0019975

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



Place: Hyderabad
Date: 23.12.2021

For Abhaya Foundation


 Founder


 President


 K.S.V. Siva Krishna
 Secretary


 Treasurer

