



S. ANANTH & Co.,
CHARTERED ACCOUNTANTS

S. ANANTH, B.Com., F.C.A.

Mobile : 9341224279

Phone : 26790005, 41711591

: 30021678, 22253037

Service Tax No. : ABOPA2762L-ST001

E-mail : sananthca@gmail.com

No. 128/2, 1st & 2nd Floor, Rangaswamy Temple Street, BVK Iyengar Road Cross, Bangalore - 560 053.

FORM NO. 10B

[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **SPARSHA TRUST (R), AAITs 4230 N** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31st March 2023 and the Income and Expenditure account or Profit and loss account for the year ended on that date are in agreement with the books of account maintained by the trust.

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

In our opinion, proper books of account have been maintained at the registered office of the above named trust at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications - Nil

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 2023 and

(ii) in the case income & Expenditure account, of its income over expenditure for the accounting year ending on 31st March 2023.

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

Place **BANGALORE**

Date: **16.09.2023**

For S.ANANTH & CO.


SRIRAM ANANTH

Proprietor, M. No. 206888

Firm reg No. 011772S

UDIN-23206888BGXLBN7710

S. ANANTH
CHARTERED ACCOUNTANT

205, Sapthagiri Residency-4
7th Cross, Kathriguppe Main Road,
Vivekananda Nagar, Bengaluru-560 085

M.No: 206888

M/s. SPARSHA TRUST ®

No.40, LAHARI NILAYA, 1st FLOOR, PIPELINE ROAD

MATHIKERE, BANGALORE-560054

CONSOLIDATED ACCOUNTS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

RECEIPTS	31-03-2023	31-03-2022	PAYMENTS	31-03-2023	31-03-2022
To Opening Balance			By Programme Expenditures - LOCAL	10,92,24,526	8,16,16,775
Bank Account	4,27,09,740	3,61,29,362	By Programme Expenditures - FCRA	1,45,69,696	72,69,807
Cash	2,57,331	10,779	By Receivables	4,68,14,359	1,06,90,874
To Bank Interest	11,23,448	5,49,193	By TDS/TCS	5,64,219	4,20,021
To FD Interest	7,09,166	0	By Fixed Assets Cost	9,49,06,270	6,67,041
To Programme expenses payable (net)	1,52,19,542	4,345	By Programme Expenses Arrears (Net)	0	10,72,645
To Programme funds received of last year	1,08,71,672	98,01,633	By Makkala Dhama Building (under cons)	0	2,73,46,010
To Loans & Advance refunded	6,70,000	6,83,350	By Land Advance	11,50,000	7,10,000
To Nisarga Grama - Corpus Fund-in kind	19,97,000	0	By Fixed Deposits	4,99,11,701	5,50,73,183
To Makkala Dhama - Corpus Fund	4,19,69,975	4,07,58,617	By Security Deposit/EMD/Rental Deposits	16,05,900	26,77,050
To Fixed Deposit matured	2,20,73,655	3,93,02,578	By Loans & Advances	4,08,930	20,89,772
To Donation in kind-Fairfax	3,12,90,907	0	By Land- Yelahanka - Betterment Charges	0	3,30,427
To Security Deposit/EMD/Rental Deposits	10,63,500	18,58,383	By Land-Nisarga Grama	39,54,620	0
To Land Advance	23,60,000	15,00,000	By Land - Mulbagal	5,17,000	0
To Corpus Fund	4,82,000	0			
To Retention monies due	37,39,870	0			
To Programme Advance received-Fairfax	4,70,89,576	0			
To Interest on IT refund	1,27,398	0			
To Income tax refund	13,47,548	0			
To Donations received			By Closing balance		
- Local Account	10,75,51,490	9,32,25,382	Bank Accounts	2,34,83,761	4,27,09,740
- FCRA Account	1,44,93,614	91,07,053	Cash	36,449	2,57,331
	34,71,47,432	23,29,30,675		34,71,47,432	23,29,30,675

for SPARSHA TRUST ®

For SPARSHA TRUST (R)

SPARSHA TRUST

Authorised Signatory

GOPINATH.R
MANAGING TRUSTEE
PLACE: BANGALORE
DATE: 16.09.2023

Dr. D.S.KRISHNA
PRESIDENT

D.S. Krishna
President

AS PER REPORT OF EVEN DATE
for S.ANANTH & CO.,
CHARTERED ACCOUNTANT
F.R.No.011772S



PROPRIETOR
M.No.206888

UDIN-23206888BGXLBN7710

S. ANANTH, FCA
CHARTERED ACCOUNTANT
#1218, 9th Main, 5th Cross,
Srinivasanagar 2nd Phase,
Bengaluru-560 050, M. No-206888

M/s. SPARSHA TRUST ®

No.40, LAHARI NILAYA, 1st FLOOR, PIPELINE ROAD
MATHIKERE, BANGALORE-560054

CONSOLIDATED ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

EXPENDITURE	31-03-2023	31-03-2022	INCOME	31-03-2023	31-03-2022
To Programme Expenditure - per list			By Donations received & receivable - per list		
LOCAL	10,92,24,526	8,16,16,775	LOCAL	10,75,51,490	9,32,25,382
FCRA	1,45,69,696	72,69,807	FCRA	1,44,93,614	91,07,053
To Depreciation on Assets			By Bank interest		
As per Schedule	1,15,21,891	35,21,254	LOCAL	16,45,633	17,46,092
To Excess of Income			FCRA	4,18,393	1,71,029
Over expenditure	-1,12,06,983	1,18,41,720			
	12,41,09,130	10,42,49,556		12,41,09,130	10,42,49,556

for SPARSHA TRUST ®

For **SPARSHA TRUST** ®

Authorised Signatory
GOPINATH.R
MANAGING TRUSTEE
PLACE: BANGALORE
DATE: 16.09.2023

Dr. D.S.KRISHNA
PRESIDENT

SPARSHA TRUST

D.S. Krishna
President

UDIN-23206888BGXLBN7710

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for S.ANANTH & CO.,
CHARTERED ACCOUNTANT
F.R.No.011772S

PROPRIETOR
M.No.206888

S. ANANTH, FCA
CHARTERED ACCOUNTANT
#1218, 9th Main, 5th Cross,
Srinivasanagar 2nd Phase,
Bengaluru-560 050, M. No-2068

M/s. SPARSHA TRUST ®No.40, LAHARI NILAYA, 1st FLOOR, PIPELINE ROAD
MATHIKERE, BANGALORE-560054**CONSOLIDATED ACCOUNTS****BALANCE SHEET AS AT**

RESERVES & LIABILITIES	31-03-2023	31-03-2022	ASSETS	31-03-2023	31-03-2022
Fund	501	501	Fixed Assets:		
General Reserve	3,68,91,013		As per Schedule	14,27,53,666	2,45,36,975
+ for 2022-2023	-1,12,06,983	3,68,91,013	Cows	95,000	95,000
	2,56,84,030		Land - Nisarga Grama	1,38,51,475	98,96,855
			Land- Makkala Dhama	2,63,71,141	2,63,71,141
			Land- Yelahanka	55,02,907	55,02,907
			Land- Mulabagal	5,17,000	
			Makkala Dhama - Building under Cons	-	3,48,32,311
			Investments		
			Fixed Deposit - SBI/PNB	1,05,73,078	2,76,73,183
			FD Interest accrued	4,95,673	3,91,659
			Fixed Deposit - Fairfax	4,49,38,151	-
Corpus Fund	4,82,000	0	Current Assets:		
Nisarga Grama Fund	5,70,06,508	5,50,09,508	Programme funds due	4,68,14,359	1,08,71,671
Makkala Dhama Fund	17,02,12,346	9,69,51,464	Rental Advances	23,45,000	11,12,500
			TDS Refund Due	5,64,219	13,47,548
Current Liabilities			Salary Advance	25,31,452	27,92,522
Expenses Payable	1,79,75,999	27,56,457	Land Advance	9,25,000	21,35,000
Programme Advance received-Fairfax	4,70,89,576	0	Security Deposit	3,92,500	10,82,600
Retention Monies	37,39,870	0	Bank Account	2,34,83,761	4,27,09,740
			Cash on Hand	36,449	2,57,331
	32,21,90,831	19,16,08,943		32,21,90,831	19,16,08,943

for SPARSHA TRUST ®

AS PER REPORT OF EVEN DATE

for S.ANANTH & CO.,

CHARTERED ACCOUNTANT

F.R.No.011772S

For SPARSHA TRUST ®

SPARSHA TRUST

GOPINATH R
MANAGING TRUSTEE
PLACE: BANGALORE
DATE: 16.09.2023D.S. KRISHNA
PRESIDENT
D.S. Krishna
President

UDIN-23206888BGXLBN7710


PROPRIETOR
M.No.206888S. ANANTH, FCA
CHARTERED ACCOUNTANT
#1218, 9th Main, 5th Cross,
Srinivasanagar 2nd Phase,
Bengaluru-560 050, M. No-206888

M/s. SPARSHA TRUST ®
CONSOLIDATED ACCOUNTS

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2023

PARTICULARS	01.04.2022	ADDITIONS	DEPRECIATION	31.03.2023	Rate of Depren
Computer	1,13,120		45,248	67,872	40.00
Furniture & Fixture	8,48,537		84,853	7,63,684	10.00
Two wheeler	12,543		1,881	10,662	15.00
UPS	12,070		1,811	10,259	15.00
Office Equipment's	1,05,228		15,785	89,443	15.00
Solar System	39,707		15,883	23,824	40.00
Generator	70,949		10,642	60,307	15.00
Kitchen Equipment's	1,75,494	77,400	32,129	2,20,765	15.00
CC Camera	1,34,283		20,143	1,14,140	15.00
Sewing Machines	1,33,370	0	20,006	1,13,364	15.00
Studio Setup - Computer	10,49,593	4,32,513	5,06,340	9,75,766	40.00
Nisarga Grama Building	2,13,15,438	18,96,375	22,26,363	2,09,85,450	10.00
Makkaladhama Building	3,48,32,311	9,10,62,995	82,77,498	11,76,17,809	10.00
Science Lab		4,00,000	30,000	3,70,000	15.00
Vehicles		10,36,987	77,774	9,59,213	15.00
Television	34,382		5,157	29,225	15.00
Electric Auto	27,000		10,800	16,200	40.00
School Van	4,65,261		1,39,578	3,25,683	30.00
TOTAL	5,93,69,286	9,49,06,270	1,15,21,891	14,27,53,666	

FIXED DEPOSITS

31-03-2023

BANK AND NUMBER	Amount	Date of dep	Date of maturity	FD Int. Accrued	Days
SBI-1	30,00,000	15-02-2022	27-04-2023	1,45,946	409
SBI-2	13,99,528	13-07-2021	13-07-2023	1,13,535	626
SBI-3	12,00,000	01-12-2021	01-12-2023	72,246	485
SBI-4	53,758	02-12-2022	02-12-2023	982	119
SBI-5	23,270	02-12-2022	02-12-2023	425	119
PNB-1	15,60,972	15-02-2023	15-02-2024	29,311	44
PNB-2	4,78,750	26-08-2022	26-08-2023	14,601	217
PNB-3	10,00,000	05-09-2022	05-09-2023	36,669	207
PNB-4	18,56,800	21-04-2022	21-04-2023	81,958	344
	1,05,73,078			4,95,673	

for SPARSHA TRUST

For SPARSHA TRUST (R)

SPARSHA TRUST

Gopinath
MANAGING TRUSTEE
PLACE: BANGALORE
DATE: 16.09.2023

D.S. KRISHNA
PRESIDENT

D.S. Krishna
President

PROGRAMME WISE EXPENDITURE INCURRED - LOCAL		EXPENDITURE INCURRED - FCRA	
PROGRAMMES	EXPENDITURE	PROGRAMMES	EXPENDITURE
Administrative Expenses -Multi sources	17,92,745	Life Song Christian Fellowship Project	1,48,741
Annadhatha Sukibhva - Individual (Multi sources)	5,31,310	Makkala Dhama - Multi Sources	6,81,613
Avani Project - Ramakrishna Choudhari Trust	22,06,600	MAST Mysore and Bangalore - AIF	68,74,801
Back to School - W M Global Technology Service	9,81,875	Nisarga Grama - Multi Sources	16,08,424
Boys home - Multi Sources	15,000	Second Chance Fellowship Project	23,74,955
Childline Bengaluru Urban - Child Line India Found	14,02,972	Children Creaches	17,62,509
Childline Kolar - Child Line India Foundation	13,81,707	Water Filter Project Branding	1,53,540
Children home - Sanjeevininagara - Multi Sources	87,555	We Care for You - Multi Sources	9,50,040
DEGP - United Way of Bengaluru	5,23,810	KIAF - Namma Shikshana	71,27,706
DSD - United Way of Bengaluru	9,51,000		2,16,82,328
Impact Day - United Way of Bengaluru	1,80,730	Bank charges	15,074
Joy of Learning - Multi Sources	30,000		
Kitturu Rani Channamma Shishupalana Kendra		HEADWISE EXPENDITURE BREAKUP - LOCAL	
17 Centers - Karnataka State Building & Other		Audit Fees	22,000
Construction Workers Welfare Board	1,93,70,066		
Kitturu Rani Channamma Shishupalana Kendra		Strengthening of School Management including training & capacity building activities	5,00,000
22 Centers -Karnataka State Building & Other		Center Maintenance	25,50,711
Construction Workers Welfare Board	2,40,46,652	Center set up and infrastructure development	1,40,26,109
Makkala Dhama- Multi Sources	58,65,735	Children Development activities	8,45,470
MC*Light A life First American (India) Foundation	9,68,258	Cleaning & Maintenance	20,32,765
MC*Hombale - Mobile Creache Delhi	7,21,711	Communication Expenses	3,56,302
MC*NR Green Woods - Mobile Creache Delhi	8,65,939	Community Awareness	25,270
MC*TATA 1 Unit 2 Center - Mobile Creache Delhi	9,64,222	Community Water Filter	1,53,540.00
Moodana Sandhya Kirana - Multi Sources	1,73,683	Community Engagement	13,04,053
Nammne (Urban Homeless)- APF	35,88,652	Documentation, Media & Survey	20,46,764
Nisarga Grama & Makkala Dhama - APF	48,86,464	Educational Fees	1,00,26,652
Nisarga Grama - Multi Sources	57,09,066	Educational Kits	28,83,750
Open shelter - Rural - DWDC	18,27,515	Scholastic activities In collabration with resourse institutions & organisation	32,736
Open shelter - Urban - DWDC	16,60,400	ESI, PF & Staff Insurance	28,45,921
Safai Karmachari 5 Centre - Karnataka State		Grocery and Food Expenses	1,75,32,270
Safai Karmachari Development Corporation	41,33,203	Health & Hygiene Expenses	27,62,209
Scholarship - United Way of Bengaluru	25,88,460	Individual & Personal Kits	11,18,200
SD - United Way of Bengaluru	27,36,550	Life Skill Development	7,52,509
Shishupalana Kendra - DWDC	4,31,013	Living Expenditure	4,24,252
Skill Development - Quest	13,66,960	Project Admin Cost	31,14,600
Urban Homeless - BBMP Dasarahalli - NULM	6,90,976	Rates & Taxes	13,30,476
Urban Homeless - BBMP Ganganagar 1 - NULM	9,32,834	Rent	33,75,668
Urban Homeless - BBMP Ganganagar 2 - NULM	9,20,455	Repair and Maintenance - Computer	3,62,847
Urban Homeless - BBMP Halasuru - NULM	18,22,033	Repair & Maintenance - Vehicle	2,66,480
We Care for you - Multi Sources	57,40,669	Repair and Maintenance - Building & Equipments	64,77,201
MC= Mobile Creches		Salary and Allowances	2,93,13,172
	10,20,96,820	Seed Money for Women	10,00,000
		Shelter running expenses - Third Party	25,46,572
Local Expenses	10,03,04,075	Staff Welfare	1,50,525
Local Expenses-Admin	17,92,745	Stationery & Education Materials	12,84,355
FCRA Expenses	2,16,82,328	Sustainability activities	8,09,409
FCRA Expenses-Admin	15,074	Training & Professional Charges	19,24,205
	12,37,94,222	Travel and conveyance	18,27,906
		Vehicle Insurance	28,270
		Welfare & Government Scheme Facilitation	60,731
		Engagement of Subject Resourse and Other Persons	54,71,445
		Learning Ability Improvemnet Activities	11,23,525
		Student Development	75,000
		Electricity and Fuel	8,97,454
		Bank Charges	1,12,899
			12,36,81,323

For SPARSHA TRUST (R)

Authorised Signatory

SPARSHA TRUST

D.S. Krishna
President

ASSESSEE	SPARSHA TRUST ®
ADDRESS	No.40, LAHARI NILAYA, PIPE LINE ROAD, SAMPANGAPPA LAYOUT, MATHIKERE-560054
ASST YEAR	2023-2024
PRE YEAR	2022-2023
P.A.No.	AAIT-S-4230-N
STATUS	TRUST (28.09.2005)

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31st MARCH 2023

INCOME FROM OTHER SOURCES:

	Donations Received	12,20,45,104	
	Interest Received	<u>20,64,026</u>	12,41,09,130
	Amount accumulated in Asst Year: 2022-2023		85,00,000
	Programme funds received in advance		4,70,89,576
	Corpus Fund Received		<u>7,52,57,882</u>
			25,49,56,588
Less:	Utilisation of funds for Charitable objects	12,37,94,222	
	Purchase of Fixed Assets	9,49,06,270	
	Programme funds received in advance c/f	<u>4,70,89,576</u>	
		26,57,90,069	
	Less: Expenses payable	<u>2,17,15,869</u>	
		24,40,74,199	
	15% of Donations permitted to be c/f	<u>1,08,82,389</u>	25,49,56,588
	EXCESS EXPENDITURE		<u>0</u>
	LESS: EXEMPTION CLAIMED BY FILING FORM 10 FOR FUTURE		4,70,89,576
	TDS		5,64,219
	REFUND DUE		5,64,219

for SPARSHA TRUST ®

For SPARSHA TRUST ®

Authorised Signatory
GOPINATH R
MANAGING TRUSTEE
PLACE: BANGALORE
DATE: 16.09.2023

SPARSHA TRUST

D.S. Krishna
President