

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

I have examined the balance sheet of **SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY , AAHAS9847F** [name and PAN of the trust or institution] as at **31/03/2018** 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.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, 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 **31/03/2018** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **DELHI**
Date **27/08/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

RASHMI GUPTA
527570

S-34 SUNDER BLOCK SHAKA
RPUR DELHI-110092

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 (₹)	15037073
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. (₹)	No
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) (₹)	0
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.	No
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	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

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 part of the income or 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

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

S. 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
Total					

Place **DELHI**
Date **27/08/2018**

Name **RASHMI GUPTA**
Membership Number **527570**
FRN (Firm Registration Number)
Address **S-34 SUNDER BLOCK SHAKA
RPUR DELHI-110092**

Form Filing Details	
Revision/Original	Original

RASHMI GUPTA & ASSOCIATES
(Chartered Accountants)



To the Members of:

SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY

We have audited the attached Balance Sheet of **SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY**, as at 31st March 2018 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the members of the trust. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by members, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts as required by law have been kept by the association so far as appears from our examination of the books of accounts.
- c) The Balance Sheet and Income & Expenditure A/c dealt with by this report are in agreement with the books of accounts.
- d) In our opinion, the Balance Sheet of the Association complies with the Accounting Standards issued by the ICAI to the extent applicable;
- e) In our opinion and to best of our information and according to the explanations given to us, the accounts, give the information in the manner so required, and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - i. In the case of Balance Sheet, of the state of the affairs of the Trust for the year 31st March 2018 and.
 - ii. In case of Income & Expenditure A/c of the Excess of Income over Expenditure of the Association for the year ended 31/03/2018.
 - iii. In case of Receipts and Payments A/c for the year ended 31/03/2018.

For **RASHMI GUPTA & ASSOCIATES,**
(Chartered Accountants)



(RASHMI GUPTA)
Proprietor
Membership No.527570

Place: Delhi

Date: 27/08/2018

SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY
VIKAS NAGAR, RAIRANGPUR
Balance Sheet as on 31.03.2018

Liabilities	As on 31.03.2018	Assets	As on 31.03.2018
General Fund	2,161,307	Land and Land Development	1,942,924
Add: Surplus	(2,796)	Furniture and Fixtures	312,985
	2,158,511	Computer	74,739
Short Term Loan	100,000	Other Assests	1,004,924
Advance received for 2018-19	820,872		
Unpaid Expenditures	954,195		
		Closing Balances :	
		Cash in Hand	9,295
		Cash at Bank	688,711
Total	4,033,578	Total	4,033,578

AS PER OUR REPORT OF EVEN DATE

Authorised Signatory

FOR RASHMI GUPTA & ASSOICATES
CHARTERED ACCOUNTANTS

Dated: 27.08.2018
Place: Rairangpur



Proprietor
RASHMI GUPTA
M. No -527570

**SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY
VIKAS NAGAR, RAIRANGPUR
Income & Expenditure for the period ended 31.03.2018**

Expenditure		Amount	Income		Amount
To	Salary And Wages	4,305,284	By	Tution Fee	4,396,351
"	House Rent And Electricity	322,346	"	Vehicle Fees	1,573,081
"	Vehicle Rent & Running Expenses	2,359,079	"	Hostel Fees	5,216,781
"	Legal And Consultancy Charges	146,899	"	Admission Fee	2,310,617
"	Digital Classes Exp.	36,000	"	Books & Copies	561,008
"	Books And Office Stationary	145,000	"	Urban Education Programme	666,532
"	Advertisement Exp	918,980	"	NSDC Skill Develop	252,107
"	Hostel Exp	3,718,214	"	Other Receipts	57,800
"	Donations Expenses	25,000			
"	Skill Development Expenses	966,700			
"	School Bags & Dress	42,500			
"	Tour & Travel Expenses	34,088			
"	Tree Plantation	94,725			
"	Holly Faith	350,000			
"	Welfare work for SC/ST	106,500			
"	Tie & Belt	9,730			
"	Social Work-Mobilisation	893,100			
"	International Communication	10,000			
"	NSDC Programee Expenses	265,986			
"	Other Expenses	20,000			
"	Audit Fees	5,000			
"	Depreciation	261,942			
"	Excess of Income Over Expenditure	(2,796)			
	Total	15,034,277		Total	15,034,277

Authorised Signatory

FOR RASHMI GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Dated: 27.08.2018

Place: Rairangpur



Rashmi
Proprietor
RASHMI GUPTA
M. No -527570


SPARSH EDUCATIONAL AND HEALTHCARE SOCIETY
VIKAS NAGAR, RAIRANGPUR
Receipts & Payments account for the period ended 31.03.2018

	Receipts	Amount		Payments	Amount
To	Opening Balances :		By	Salary And Wages	4,034,764
	Cash in Hand	4,302		" House Rent And Electricity	322,346
	Cash at Bank	336,955		" Vehicle Rent & Running Expenses	2,359,079
"	Tution Fee	4,396,351		" Legal And Consultancy Charges	146,899
"	Vehicle Fees	1,573,081		" Digital Classes Exp.	36,000
"	Hostel Fees	5,216,781		" Books And Office Stationary	145,000
"	Admission Fee	2,310,617		" Advertisement Exp	918,980
"	Books & Copies	561,008		" Hostel Exp	3,443,874
"	Urban Education Programme	666,532		" Donations Expenses	25,000
"	NSDC Skill Develop	252,107		" Skill Development Expenses	966,700
"	Other Receipts	57,800		" School Bags & Dress	42,500
				" Tour & Travel Expenses	34,088
				" Tree Plantation	94,725
				" Holly Faith	350,000
				" Welfare work for SC/ST	106,500
				" Tie & Belt	9,730
				" Social Work-Mobilisation	893,100
				" International Communication	10,000
				" NSDC Programee Expenses	265,986
				" Other Expenses	20,000
				" Audit Fees	5,000
				" Unpaid Expenditure paid for 2016-17	447,257
				Closing Balances :	
				Cash in Hand	9,295
				Cash at Bank	688,711
	Total	15,375,534		Total	15,375,534

Authorised Signatory

FOR RASHMI GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Dated: 27.08.2018
Place: Rairangpur



Rashmi
Proprietor
RASHMI GUPTA
M. No -527570

SCHEDULE OF FIXED ASSETS

SCHEDULE-B

Descriptions	Rate of Dep.	W.D.V. as on 01.04.2017	Additions during the year		Total	Depreciation during the year	W.D.V. as on 31.03.2018
			Held 180 Days or more	Held 180 Days or less			
Land	-	1,831,924	111,000		1,942,924	-	1,942,924
Computers	40%	124,565	-		124,565	49,826	74,739
Other Assests	15%	1,182,264	-		1,182,264	177,340	1,004,924
Furniture	10%	347,761	-		347,761	34,776	312,985
Total		3,486,514	111,000	-	1,654,590	261,942	3,335,572

Authorised Signatory

**FOR RASHMI GUPTA & ASSOICATES
CHARTERED ACCOUNTANTS**

Dated: 27.08.2018
Place: Rairangpur



Proprietor
RASHMI GUPTA
M. No -527570