



INDEPENDENT AUDITOR'S REPORT

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of **SNEHADEEP TRUST FOR THE DISABLED**, No. 15 (Old No. 13), 6th Cross, Hutchin's Road, St. Thomas Town, Bangalore – 560 084 (F.C. ACCOUNT), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure Account and Receipts and Payments Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

The Board of Trustees are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Trust accordance with the accounting generally accepted in India, including the accounting Standards prescribed by ICAI. The responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair views and are free from material misstatement, whether due to fraud or error.

3. 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 Standards on auditing as applicable to the Trust. 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 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 on the financial statements.



4. OPINION:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information and 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 the Trust as t March,31,2023;
and
- b) In the case of Statement of Income and Expenditure Account of the deficit of the Trust for the year ended on that date;

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1) Further to our comments as mentioned above, we report as follows:

- 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.
- b) In our opinion proper books of accounts as required by law have been kept by the Trust so far as it appears from our examination of those books.
- c) The Balance Sheet and Statement of Income and Expenditure Account dealt with by this report are in agreement with the books of account.

FOR RADHAKRISHNA UPADHYA & CO.,
CHARTERED ACCOUNTANTS

Rainbow

(RADHAKRISHNA UPADHYA)

Proprietor

Firm Regn.No.05642s

Membership No 20029971

Place: Bangalore

Date: 15/12/2023

UDIN: 23029971B6QJAE6631



SNEHADEEP TRUST FOR THE DISABLED

No. 15 (Old No. 13), 6th Cross, Hutchin's Road, St. Thomas Town, Bangalore - 560084

FOREIGN CONTRIBUTIONS ACCOUNT

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To OPENING BALANCE		ADMINISTRATION EXPENSES	
- SBI - Current A/c No.34619934607	14,89,695.18	By Bank Charges	2,809.14
- SBI New Delhi 40105609448 (Main account)	17,02,167.86	" Consultancy	3,000.00
- Kotak Mahindra Bank Ltd	7,133.05	" Donor Management Software	21,240.00
To Foreign Contributions received	21,15,785.81	" Electricity Charges	30,360.00
OTHER INCOME		" Repair and Maintenance	2,950.00
To Interest received on SB account	252.00	" Vehicle Insurance	3,273.00
		" Water Charges	1,191.00
		PROGRAMME EXPENSES	
		" Boarding & Maintenance	13,37,648.40
		" Braille Sheets	1,49,000.00
		" Hon. to Doctor	8,900.00
		" Staff Salary	9,41,161.72
		" Voice Recorder	38,400.00
		CAPITAL EXPENDITURE	
		By Braille Embosser	5,00,000.00
		BRANCH	
		By Head Office account	21,435.00
		By CLOSING BALANCE	
		- Kotak Mahindra Bank Ltd 3813298800	7,372.07
		- SBI New Delhi 40105609448 (Main account)	19,37,922.55
		- State Bank of India -34619934607	3,08,371.02
TOTAL	53,15,033.90	TOTAL	53,15,033.90

FOR SNEHA DEEP TRUST FOR THE DISALBED

For RADHAKRISHNA UPADHYA & CO.,

CHARTERED ACCOUNTANTS

Muddha

(PAUL MUDDHA)
Managing Trustee
Place: Bangalore
Date : 15/12/2023

Snehadeep Trust for the Disabled
No.15 (old No.13), 6th Cross
Hutchin's Road
St. Thomas Town, Opp APD
Bangalore - 560 084

Radhakrishna

(RADHAKRISHNA)
Proprietor



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SNEHADEEP TRUST FOR THE DISABLED

No. 15 (Old No. 13), 6th Cross, Hutchin's Road, St. Thomas Town, Bangalore - 560084

FCRA ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>ADMINISTRATION EXPENSES</u>		By Foreign Contributions received	21,15,785.81
To Bank Charges	2,809.14	<u>OTHER INCOME</u>	
" Consultancy	3,000.00	" Interest received on SB account	252.00
" Donor Management Software	21,240.00		
" Electricity Charges	30,360.00	By Excess of expenditure over income for	
" Repair and Maintenance	2,950.00	the year	5,03,340.45
" Vehicle Insurance	3,273.00		
" Water Charges	1,191.00		
<u>PROGRAMME EXPENSES</u>			
" Boarding & Maintenance	13,37,648.40		
" Braille Sheets	1,49,000.00		
" Hon. to Doctor	8,900.00		
" Staff Salary	9,41,161.72		
" Voice Recorder	38,400.00		
To Depreciation	79,445.00		
TOTAL	26,19,378.26	TOTAL	26,19,378.26

FOR SNEHA DEEP TRUST FOR THE DISALBED

For RADHAKRISHNA UPADHYA & CO.,

CHARTERED ACCOUNTANT

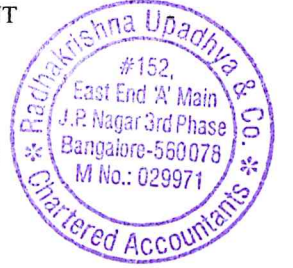
M. G. G. G.

(PAUL MUDDHA)
Managing Trustee
Place: Bangalore
Date : 15/12/2023

Snehadeep Trust for the Disabled
No. 15 (old No. 13), 6th Cross
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St. Thomas Town, Opp APD
Bangalore - 560 084

Radhakrishna

(RADHAKRISHNA)
Proprietor



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SNEHADEEP TRUST FOR THE DISABLED

FCRA ACCOUNT

No. 15 (Old No. 13) 6th Cross, Hutchin's Road, St. Thomas Town, Bangalore - 560084

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:			FIXED ASSETS		
Opening Balance	27,12,544.46		Bore Well (OB)	30,782.00	
Less: Excess of			Less : Depn. @ 15%	4,617.00	26,165.00
Expenditure over income for the year	(5,03,340.45)	22,09,204.01	UPS		
Advance Grants			Opening Balance	52,362.00	
Corpus Fund		245.00	AddL Additions	-	
PAYABLES				52,362.00	
Head Office account	3,88,329.63		Less : Depn. @ 15%	7,854.00	44,508.00
Professional Tax	12,000.00		COMPUTER		
Sundry Creditors	43,718.00		Opening Balance	43,200.00	
Water Charges			Less Depn. @40%	17,280.00	25,920.00
Staff Salaries	1,64,988.00		LAPTOP		
Provident Fund	11,340.00		Opening Balance	30,484.00	
ESI	1,224.00	6,21,599.63	AddL Additions	-	
				30,484.00	
			Less Depn. @40%	12,194.00	18,290.00
			Braille Embosser		
			At Cost	5,00,000.00	
			Less : Depn. @ 15%/2	37,500.00	4,62,500.00
			CURRENT ASSETS		
			Kotak Mahindra Bank Ltd 381329880	7,372.07	
			SBI Delhi account 40105609448	19,37,922.55	
			State Bank of India -34619934607	3,08,371.02	22,53,665.64
TOTAL		28,31,048.64	TOTAL		28,31,048.64

FOR SNEHA DEEP TRUST FOR THE DISALBED

For RADHAKRISHNA UPADHYA & CO.,
CHARTERED ACCOUNTANTS

Paul Muddha
(PAUL MUDDHA)
Managing Trustee
Place: Bangalore
Date : 15/12/2023

Snehadeep Trust for the Disabled
No.15 (old No.13), 6th Cross
Hutchin's Road
St. Thomas Town, Opp APD
Bangalore - 560 084

Radhakrishna Upadhy
(RADHAKRISHNA)
Proprietor



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