



AUDIT REPORT

TO

M/s Snehadhara Foundation

We have audited the attached Balance Sheet of "**M/s Snehadhara Foundation-Consolidated**" as at 31st March 2021 and the related Receipts & Payments, Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the **M/s Snehadhara Foundation**. 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 misstatements. 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 the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis of our opinion.

We report That

1. We have obtained all the information and explanation which to the best of our knowledge and beliefs were necessary for the purpose of our audit.
2. In our opinion proper books of accounts as required by law have been kept by **M/s Snehadhara Foundation** so far as it appears from our examination of those books and proper returns adequate for the purpose of our audit
3. The Balance Sheet, Income & Expenditure account and Receipts & Payments Account dealt with by the report agree with the books of account.
4. The Balance Sheet, Income & Expenditure account and Receipts & Payments Account dealt with by this report are prepared in



accordance with the accounting standard issued by the Institute of Chartered Accountants of India agree with the books of account.

5. Subject to forgoing, in our opinion and to the best of our information and according to the explanation given to us, the said accounts give us true and fair view:

- a. In the case of Balance Sheet, the State of Affairs of M/s Snehadhara Foundation as on 31st March 2021.
- b. In the case of Income & Expenditure Account of the excess of Income over Expenditure for the year ended on that date.

For **SJH & Co**

Chartered Accountants



Herambha Hegde

Partner

M.No. 228605

FRN: 012106S

UDIN : 21226805AAAALU1862



Date: 21st Sep 2021

Place: Bangalore

SNEHADHARA FOUNDATION

S-14, Meenakshi Residency, Arekere Bannerghatta Road, Bangalore 560076

Consolidate Balance Sheet as on 31st March 2021

Liabilities	SCH	31.03.2021	31.03.2020	Assets	SCH	31.03.2021	31.03.2020
Corpus Fund		4,286,264	2,101,264	Fixed Assets	8	33,162,438	21,672,645
Building Fund		33,238,246	33,238,246	Investments	5	13,038,985	16,478,813
General Fund		5,838,230	7,019,031	BMTC Deposit		241,440	241,440
ADD :- Excess of Income over Expenditure		1,988,435	(1,180,801)	GAS Deposit		13,652	6,820
		7,826,664	5,838,230	Rental Deposit		12,500	300,000
Duties & Taxes	1	146,556	173,579	Debtors	6	-	188,377
Provision	2	4,219	1,770	Prepaid Expenses		-	7,433
Sundry Creditors	3	1,020,879	(2,759,083)	Salary Advance		138,316	153,817
Other Current liability	4	4,914,109	6,615,349	Security Deposit Medicare		10,000	-
				TDS Receivable 1415		36,833	36,833
				TDS Receivable 1516		43,273	43,273
				TDS Receivable 1617		3,282	3,281
				TDS Receivable 17-18		3,288	3,288
				TDS Receivable 1819		6,151	227,901
				TDS Receivable 1920		260,852	260,852
				TDS 20-21		139,738	-
				Bank	7	4,326,189	5,584,582
Total		51,436,937	45,209,355	Total		51,436,937	45,209,355

As per our report even date

For Snehadhara Foundation

For SJH & Co

For SNEHADHARA FOUNDATION

S. Sarangan

S. Sarangan
Managing Trustee

Managing Trustee/ Chairman/ Secretary/
Treasurer/ Authorised Signatory

Date: 21st Sept 2021
Place: Bangalore



Chartered Accountants
FRN No: 012106S



Herambha Hegde
CA. Herambha Hegde
Partner
M.No.226805

SNEHADHARA FOUNDATION
S-14, Meenakshi Residency, Arekere Bannerghatta Road, Bangalore 560076
Consolidate Income & Expenditure Account for the year end 31.03.2021

EXPENDITURE	SCH	31.03.2021	31.03.2020	INCOME	SCH	31.03.2021	31.03.2020
To Expenditure				By Income			
" Audit Fees		74,758	44,060	" Contribution Received		6,299,014	11,545,169
" Building Maintenance		-	24,500	" Foreign Contribution Received		1,770,876	1,027,525
" Bank Charges		732	1,832	" Grant		5,631,741	-
" Bonus Paid		-	15,000	" Professional Income		901,857	560,773
" Building Maintenance		161,057	-	" Interest on FD		932,231	1,298,235
" Children welfare expenses		131,969	108,196	" Interest on SB Account		46,282	68,603
" Consultancy Charges		2,394,260	2,347,284	" ABT Certificate Course		-	-
" Donation		5,000	45,000	" Professional IGST		-	1,223,850
" Electricity & Water Charges		76,869	63,231	" Interest on Income Tax Refund		15,270	32,319
" Program Expenses		48,875	239,076				
" Property Tax		-	14,798				
" ESI Employer Contribution		47,549	74,587				
" Foreign Travel		-	335,529				
" Functions & Celebrations		12,488	5,000				
" Hospitality		126,978	210,687				
" House keeping Expense		50,509	8,682				
" Internet Charges		4,984	-				
" Local Conveyance		106,753	186,949				
" Membership Fees		6,000	-				
" Misc Expense		6,303	3,190				
" Mobile Charges		30,716	-				
" Website Hosting Charges		273,760	1,409				
" PF Admin Charges		16,708	-				
" PF Employer Contribution		191,004	343,664				
" Programme Expense		161,513	845,512				
" Postage & Courier		520	2,178				
" Professional Tax Renewal		-	2,500				
" Printing & Stationery		12,647	100,205				
" Rent		-	840,000				
" Repairs & Maintenance		335,703	111,203				
" Salaries		4,999,384	6,773,718				
" Staff Quarters Rent		359,250	360,000				
" Staff Welfare		184,561	135,156				
" Telephone Expenses		77,734	99,133				
" Training expense		4,625	44,880				
" Transportation Charges		370,308	437,777				
" Travelling expense		159,150	868,515				
" Vehicle Maintenance		51,204	60,554				
" Inauguration Expenses		-	459,729				
" Advertisement Charges		15,136	5,636				
" Stipend		-	9,500				
" Depreciation	8	3,109,829	1,708,405				
over Expenditure		1,988,435	(1,180,801)				
Total		15,597,270	15,756,474	Total		15,597,270	15,756,474

For Snehadhara Foundation

For SNEHADHARA FOUNDATION

S.Sarangan
Managing Trustee

Sarangan
**Managing Trustee/ Chairman/ Secretary/
Treasurer/ Authorised Signatory**

Date: 21st Sept 2021



For SJH & Co
Chartered Accountants

FRN No: 012106S



Herambha
CA Herambha Hegde
Partner
M.No.226805

SNEHADHARA FOUNDATION

S-14, Meenakshi Residency, Arekere Bannerghatta Road, Bangalore 560076

Consolidate Receipt & Payment Account for the year End 31.03.2021

RECEIPT	2020-2021	2019-20	PAYMENT	2020-2021	2019-20
To Opening Balance	-	-	By Expenditure Account		
" Cash	1,251	31,594	" Audit Fees	70,018	44,060
" Bank	5,583,331	626,766	" Bank Charges	732	1,832
" Contribution Received	6,299,014	11,545,169	" Bonus Paid	-	15,000
" Foreign Contribution Received	770,876	1,027,525	" Building Maintenance	161,057	24,500
" Grant	5,020,000	-	" Children welfare expenses	130,469	108,196
" Building Fund	-	15,539,500.00	" Consultancy Charges	2,217,640	2,347,284
" Professional Income	936,013	1,784,623	" Donation	5,000	45,000
" Corpus Fund	2,185,000	-	" Electricity & Water Charges	76,869	63,231
" Duties & Taxes	-	(4,249)	" Property Tax	-	14,798
" Interest on FD	802,663	1,298,234.70	" ESI Employer Contribution	47,549	74,587
" Interest on SB Account	46,282	68,603	" Foreign Travel	-	-
" Interest on Income Tax Refund	15,270	32,319	" Functions & Celebrations	12,488	-
" Sundry Creditors	3,777,321	-2,182,405.16	" Hospitality	126,978	210,687
" Fixed Deposit Matured	11,499,604	23,734,078.30	" House keeping Expense	50,509	8,682
" Amount Recived From Debtors	98,877	-	" Internet Charges	4,984	-
" Rental Deposit	82,495	-	" Local Conveyance	93,889	147,549
" TDS Refund	221,750	285,681	" Membership Fees	6,000	-
" Provision for Expense	-	(10,918)	" Misc Expense	6,303	3,190
" Retention Deposit	-	449,397.00	" Mobile Charges	30,716	-
" Advance Contribution	-	3,000,000.00	" Website Hosting Charges	255,735	-
			" PF Admin Charges	16,708	-
			" PF Employer Contribution	191,004	343,664
			" Programme Expense	208,678	1,084,588
			" Postage & Courier	520	2,178
			" Professional Tax Renewal	-	-
			" Printing & Stationery	12,647	100,205
			" Rent	-	840,000
			" Repairs & Maintainance	129,149	111,203
			" Salaries	4,017,942	6,773,718
			" Staff Quarters Rent	330,750	360,000
			" Staff Welfare	184,561	135,156
			" Telephone Expenses	77,734	99,133
			" Training expense	4,625	44,880
			" Transportation Charges	383,172	477,177
			" Travelling expense	147,344	868,515
			" PT Renewal	-	2,500
			" Vehicle Maintainance	51,204	60,554
			" Inauguration Expenses	-	459,729
			" Advertisement Charges	15,136	5,636
			" Stipend	-	-
			" Website Hosting Charges	-	1,409
			" GST Payment	182,210	-
			" TDS Remitted	872,466	-
			" ESI Remitted	62,166	-



			" PF Remitted	407,462	-
			" PT Remitted	15,600	-
			" Provision for Expenses	1,770	-
			" Fixed Assets Purchased	14,448,575	14,276,784
			" Investment In Fixed Deposit	7,940,789	21,516,067
			" Function & celebrations	-	5,000
			" Gas Deposit	3,432	-
			" Security Deposit Medicare	10,000	-
			" Foreign Travel	-	335,529
			" Salary Advance	-	13,994
			" Sundry Debtors	-	103,759
			" Stipend Paid	-	9,500
			" Prepaid Expenses	-	7,433
			" Deposit BMTC	-	241,440
			" TDS Receivable 2019-20	-	252,989
			" TDS Receivable 2018-19	-	-
			" TDS Receivable 2021-22	979	-
			" By Closing Balance	-	-
			" Cash	1,287	1,251
			" Bank	4,324,902	5,583,331
			"		
Grand Total	37,339,747	57,225,918	Grand Total	37,339,747	57,225,918

For Snehadhara Foundation

For SNEHADHARA FOUNDATION

S. Sarangan

Managing Trustee/ Chairman/ Secretary
Treasurer/ Authorised Signatory

S. Sarangan

Managing Trustee

Date: 21st Sep 2021



As per our report even date

For SJH & Co

Chartered Accountants

FRN No: 012106S



CA. Herambha Hegde

CA. Herambha Hegde

Partner

M.No.226805

SNEHADHARA FOUNDATION

Schedule 8: Consolidate Depreciation

PARTICULARS	WDV as on 01.04.2020	Addition		Total	Depreciation Rate	Depreciation	WDV as on 31.03.2021
		<180days	>180Days				
Building	19,433,339	1,125,034	12,170,648	32,729,021	10%	2,664,370	30,064,651
Bathla Ladder	1,388	-	-	1,388	15%	208	1,180
Car	93,494	-	-	93,494	10%	9,349	84,145
Children Play Area	-	33,150	23,600	56,750	15%	6,743	50,008
CCTV Equipments	30,958	37,798	-	68,756	15%	10,313	58,443
Computer Accessories	57,139	-	-	57,139	40%	22,856	34,284
Computers	332	273,449	-	273,781	40%	109,512	164,269
Electrical Installation	-	334,123	-	334,123	10%	33,412	300,711
Furniture & Fixtures	824,335	493,687	31,194	1,349,216	10%	133,362	1,215,854
Generator	407,730	-	-	407,730	15%	61,159	346,570
Kitchen Utensils	80,580	37,600	-	118,180	15%	17,727	100,453
Laptop	73,241	-	23,999	97,240	40%	34,096	63,144
Mobile Phone	6,412	-	-	6,412	15%	962	5,450
Modem	17	-	-	17	40%	7	10
Printer	3,074	-	-	3,074	15%	461	2,613
UPS	19,936	-	-	19,936	15%	2,990	16,946
Water Purifier	-	15,340	-	15,340	15%	2,301	13,039
Land	640,670	-	-	640,670	0%	-	640,670
Land (at Nelamangala)	1	-	-	1	0%	-	1
Grand Total	21,672,645	2,350,181	12,249,441	36,272,267		3,109,829	33,162,438



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Schedule 1: Duties & Taxes

Particulars	Opening Balance	Debit	Credit	Closing Balance
GST				
CGST @ 9%	6,698	11,365	4,667	-
IGST @ 18%	24,480	159,480	153,000	18,000
SGST @ 9%	6,698	11,365	4,667	-
Total (A)	37,876	182,210	162,334	18,000
TDS				
TDS Contract	387	139,211	145,053	6,229
TDS on Rent	10,000	36,250	28,500	2,250
TDS on Salary	40,956	485,212	484,586	40,330
TDS Professional	29,046	211,793	215,270	32,523
Total (B)	80,389	872,466	873,409	81,332
Other				
ESI Payable	5,804	62,166	63,284	6,922
PF Payable	47,710	407,462	398,654	38,902
PT Payable	1,800	15,600	15,200	1,400
Total (C)	55,314	485,228	477,138	47,224
Grand Total (D) =A+B+C	173,579	1,539,904	1,512,881	146,556

Schedule 2: Provision

Particulars	Opening Balance	Debit	Credit	Closing Balance
Provision for Expenses	1,770	1,770	-	-
Salary Payable	-	4,261,350	4,265,569	4,219
Grand Total	1,770	4,263,120	4,265,569	4,219

Schedule 3: Sundry Creditors

Particulars	Opening Balance	Debit	Credit	Closing Balance
Artful Home	(62,635)	-	18,000	(44,635)
ABT Certifictae Courses	140	-	-	140
Art O Holic	(13,347)	-	13,347	-
Bangalore Metropolitan Transport Corporation	-	246,547	243,539	(3,008)
Ecosoch Solar Pvt Lt.D,	-	509,500	1,509,500	1,000,000
Enercon Building Solutions	(216,293)	-	216,293	-
ENVIRON INDIA	(65,000)	109,984	174,984	-
Gauge 16 Hotelwares LLP	(2,671)	-	2,671	-
Gnana Indane	(7,711)	-	7,711	-
Icon Cadsoft And Surveyors India Pvt Ltd	-	20,000	40,646	20,646
Loyora Design Inc	(438,134)	42,480	480,614	-
Medicare Environmental Management Pvt Ltd.,	-	-	11,800	11,800
Ply Unlimited	(266,015)	6,273	272,288	-
Prism Lights	(234,108)	2,340	236,448	-
R V Engineering Solution	(105,000)	168,448	273,448	-
Shree Lakshmi Engineering	(25,000)	72,675	97,675	-
Simon Rodrigues and Associates	31,500	65,582	70,018	35,936
Stone Edge Constructions	(1,341,736)	8,987,248	10,328,984	-
Urban Ladder Home Decor Solutio	(13,073)	-	13,073	-
Grand Total	(2,759,083)	10,231,076	14,011,038	1,020,879



Schedule 4: Other Current Liabilities

Particulars	Opening Balance	Debit	Credit	Closing Balance
Advance Contribution	6,000,000	6,000,000	-	-
Advance Grant APPI	-	-	3,188,260	3,188,260
Advance Grant From Maximum Retention Deposit	615,349	89,500	1,200,000	1,200,000
			-	525,849
Grand Total	6,615,349	6,089,500	4,388,260	4,914,109

Schedule 5: Investment

Particulars	Opening Balance	Debit	Credit	Closing Balance
Axis FD				
FD Axis Bank Ltd., 10377	-	301,652	-	301,652
FD Axis Bank Ltd., 4160	770,043	45,814	-	815,857
FD Axis Bank Ltd., 4947	-	602,382	-	602,382
FD Axis Bank Ltd., 5607	4,816,905	289,175	295,000	4,811,080
FD Axis Bank Ltd., 6392	150,000	8,538	8,538	150,000
FD Axis Bank Ltd., 6827	-	1,948,202	1,603,693	344,509
FD Axis Bank Ltd., 8175	703,257	39,463	-	742,720
FD Axis Bank Ltd, 9687	610,835	36,856	-	647,691
FD Axis Bank Sweep	-	950,000	950,000	-
Total (A)	7,051,040	4,222,082	2,857,231	8,415,891
HDFC FD				
HDFC FD 50300225236851	1,733,479	74,513	1,807,992	-
HDFC FD 50300367995350	2,068,219	24,513	2,092,732	-
HDFC FD 50300367995515	2,068,219	24,513	2,092,732	-
HDFC FD 50300367995682	2,068,219	58,983	2,127,202	-
HDFC FD 5030425357190	-	1,786,186	-	1,786,186
FD HDFC 50300141227302	532,465	4,972	537,438	-
FD HDFC 50300193128012	90,467	5,002	-	95,469
FD HDFC 50300284018685	866,704	31,033	-	897,737
FD HDFC 50300420051512	-	1,843,702	-	1,843,702
Total (B)	9,427,773	3,853,416	8,658,095	4,623,094
Grand Total C = A+B	16,478,813	8,075,498	11,515,326	13,038,985

Schedule 6: Debtors

Particulars	Opening Balance	Debit	Credit	Closing Balance
Head Streams	80377	61191	141568	-
Vana Enterprises Limited	108000	1003000	1111000	-
Grand Total	188,377	1,064,191	1,252,568	-

Schedule 7: Cash & Bank

Particulars	2020-2021	2019-2020
Cash	1,287	1,251
Axis Bank APPI 99678	3,217,478	-
Axis Bank Ltd., 304893	84,447	651,411
HDFC Bank Ltd., 263400	533,916	2,000,588
HDFC Bank Ltd., - PD 6550	456,027	132,065
ICICI Bank Ltd	140	1,660,140
HDFC Bank Ltd. FCRA	32,894	1,139,126
Grand Total	4,326,189	5,584,582

