S.R. & M.R. ASSOCIATES

Chartered Accountants



INDEPENDENT AUDITOR'S REPORT

To The Trustees of ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (REGD).

Report on the Financial Statements

We have audited the accompanying financial statements of ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (REGD) ("the Trust"), which comprises the Balance Sheet as at March 31, 2021, Income and Expenditure Account and the Receipts & Payments Account for the year then ended, and notes forming part of financial statements.

Management Responsibility for the Financial Statements

Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 Trust's 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.

Continued...



No. 2885, 14th Main Road, 'E' Block, 2nd Stage, Rajajinagar, Bengaluru - 560 010.

Phone: +91 80 - 4853 2940, 99000 23151 | E-mail: auditors@srmr.co.in

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements 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 at March 31, 2021; and
- (b) in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For S.R & M.R ASSOCIATES, Chartered Accountants, [Firm No. 0080945]

UDIN: 21206878AAAANN2787

CA M.R.VENKATESH BABU

Partner

Membership No. 206878

Place: Bangalore Date: 11.08.2021

		Balance	Sheet as at 3	Balance Sheet as at 31st March 2021		
LIABILITIES	Sch.	Amount Rs.	Amount Rs.	ASSETS	Sch.	Amount
General Fund Add: Corpus Fund		2,00,23,791 3,77,000 2,04,00,791		Fixed Assets (As per Schedule)	В	44,03,531
Add:Excess of Income over Expenditure		45,08,577	2,49,09,368	Deposits (As per Schedule)	U	1,36,91,592
Current Liabilities (As per Schedule)	∢		1,46,390	Current Assets: Cash on Hand Bank Balance (As per Schedule)	۵	66,92,534
				Other Current Assets (As per Schedule)	ш	2,68,101
Total						
Schedules A to E and attach	A to E	and attached r	2,50,55,758 Totes on accour	ed notes on accounts form an integral part of the Accounts		2,50,55,758
As per our report of even date For S.R. & M.R. Associates		or ACADEMY FO	R THE SEVERE H	For ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (Regd.)	Jd.)	
Firm Reg. No.008094S Firm Reg. No.008094S UDIN: 21266878 AAAAANIN 2387 UDIN: 21266878 AAAAANIN 2387 UDIN: 21266878 AAAAANIN 2387		Jay Jay	Smorest -	COR DESHORME)		
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ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (REGN)	(1117)	
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AND AUTIS	th Block Ba	, , , , , , , , , , , , , , , , , , ,
ANDICAPS	3rd Stage, 4	
SEVERE H	ony, HBCS	
Y FOR THE	irloskar Colo	Bangalore - 560 079.
ACADEM	1-/6/A, K	Bangalore

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Vater charges Postage Charges Postage Charges Vationery Vater charges Vater charges Volveyance Vol	Therapies, Comp. Fee & Infrastructure Fee Donations - General - FCRA - CSR SB & FD Interest Other Income	6,96,051 30,72,241
Vater charges 53,23,335 Postage Charges 52,629 Postage Charges 31,828 Conveyance 1,91,503 ntenance 2,79,750 Spenses 3,52,771 Sellaneous 1,69,998 Trogram Expenses 3,83,386 Lowards CSR: 8,87,098 Adintenance 3,500 Stationery 6,447	, Comp. Fee & Infrastructure Fee - General - FCRA - CSR nterest	6,96,05 30,72,24
Postage Charges 39,027 Itionery 27,958 Conveyance 31,828 Intenance 1,91,503 Zypy,750	- General - FCRA - CSR nterest	30,72,24
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cellaneous togram Expenses togram Expe	- CSK nterest ome	37,70,116
ntenance 1,91,503 xpenses 2,79,750 xpenses 3,52,771 s 20,719 5,54,333 15,000 cellaneous 1,69,998 rrogram Expenses 1,69,988 towards CSR: 8,87,098 All Charges 27,24,977 1,08,000 Alaintenance 3,500 Stationery	ome	37,30,022
2,79,750 3,52,771 20,719 5,54,333 15,000 1,69,998 3,83,386 8,87,098 27,24,977 1,08,000		9,75,877
xpenses xpenses 3,52,771 20,719 20,719 5,54,333 15,000 1,69,998 10,69,998 10,89,998 10,89,998 27,24,977 1,08,000 Stationery	Subsidy Received From G.O.K	2,49,334
cellaneous 1,52,771 s	T Refind	28,05,960
20,719 5,54,333 cellaneous rogram Expenses towards CSR: al Charges Aaintenance Stationery 20,719 5,54,333 15,000 1,09,998 3,86,7098 27,24,977 1,08,000	PF - PMGKY Scheme Benefit	4,54/
cellaneous rogram Expenses towards CSR: al Charges Maintenance Stationery		2,70,088
cellaneous rogram Expenses towards CSR: al Charges Vaintenance Stationery		
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8,8 27,7 1,0		
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		ž
Excess of Income over Expenditure 45,08,577		
Total 1.56.80.836	Total	,

As per our report of even date For S.R. & M.R. Associates

For ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (Regd.)

Chartered Accountants

S.R.

CA M.R.Venkatesh Babu

Place : Bangalore Date : ۱۱، ۱۳۵۰

M.No.206878 Partner

CONFRIENCE STATES (S. HAMI. PRASSA)

A-ROUICHANDRAN

A. Beach

ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (REGD)

1-76/A, Kirloskar Colony, HBCS 3rd Stage, 4th Block, Basaveswaranagar, Bangalore - 560 079.

RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31st March 2021

RECEIPTS	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.	Amount Rs.
OPENING BALANCES:			CAPITAL EXPENDITURE :		
Cash	1,002		Buildings	2,50,037	
Bank Balances	42,05,096	42,06,098	Computer	1,37,653	
WARRING TO SERVICE SER		,,	Furniture & Equipments	49,560	
DIRECT & INDIRECT INCOMES :			Photo Copier Machine	1,01,000	5,38,25
Donations Received - General /CSR/ Project	1,05,72,379		Thoto copier Placifile	1,01,000	3,30,23
Therapies, Comp. & Infrastructure Fee	5,83,051				

Admission Fee	1,13,000		INVESTMENTS :		
Interest Recd S/B.	1,39,178		Fixed Deposit - Indian Bank	10,00,000	
Interest Recd F/D.	8,36,699		Fixed Deposit - SBI Bank		10,00,00
Interest Recd I.T Refund	4,547				
Other Income	2,49,334				
PF - PMGKY Scheme Benefit	3,76,688	1,28,74,876			
	7	_,,	Accrued Int on FD Re-invested	1,69,507	
Subsidy Received from G.O.K		28,05,960	Accrued Int on FD but not due	59,902	2 20 400
Subsidy Received from 6.6.R		20,03,900	Accided the on FD but not due	39,902	2,29,40
Carrier Fred		2 77 000			
Corpus Fund		3,77,000			
Carrier and Carrie			ADVANCES & OTHER PAYMENTS :		
OTHER RECEIPTS :			TDS Receivable	63,200	
F/D, Interest Receivable	50,137		Audit Fee Payable	10,000	
TDS Receivable	1,13,683	1,63,820	Provident Fund Payable	85,033	
			ESI Payable	20,526	
OTHER PAYABLES :			TDS Payable	26,681	
TDS Payable	31,676				2.00.44
			PT Payable	3,000	2,08,44
Professional Tax Payable	2,800		Y. The state of th		
ESI Payable	16,735				
PF Payable	80,179		CSR Project		
Audit fee Payable	15,000	1,46,390	XL Health Corporation	5,50,000	
			FNF Business Process	7,00,000	
			CSR Receivables - United Way(DGEP)	37,585	12,87,585
			REVENUE EXPENDITURE:	57,555	12,07,303
				01.000	
			Accounting Charges	81,000	
			Bank Charges	33,454	
			Audit fee	15,000	
			Electricity & Water Charges	52,629	
			ESI	1,81,510	
			House Keeping Charges	2,570	
			Professional Charges	2,71,771	
			Misc. Expenses	22,483	
			Printing and Stationery		
				27,958	
			Provident Fund	5,13,073	
			Rates & Taxes	2,378	
			Registration & Renewals	1,07,792	
			Rent	2,79,750	
			Repairs & Maintenance	1,91,503	
			Salary	43,53,654	
		7	Staff Welfare	84,184	
			Telephone Charges		
				39,027	
			Travelling Expenses	31,828	
			Pooja Expenses	3,389	
			Uniforms	2,880	
			Workshop & Program Expenses	3,83,386	
	A 1		PF Employee Contn PMGKY Sch.	1,88,344	
			Expenditure towards CSR	37,30,022	1,06,17,925
				7,00,022	_,,,
			CLOSING BALANCES :		
			Cash		
			Bank Balances	66,92,534	66,92,534

As per our report of even date

For S.R. & M.R. Associates

Chartered Accountants / Firm Reg. No. 0080945

CA M.R. Venkatesh Babu

Partner M.No.206878 Place : Bangalore Date : 11,08,2021 JAYASHEET RAMELY CORDESARANDES

For ACADEMY FOR THE SEVERE HANDICAPS AND AUTISM CHARITABLE TRUST (Regd.)