



**RAKESH SINGLA &
ASSOCIATES**

CHARTERED ACCOUNTANTS

PH. NO. : 0172-2604725, 2609981
FAX NO. : 0172-2616932
MOBILE NO. : 98814033073, 066602857111
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H.O-SCO 186-197, 3RD
LEVEL, SECTOR 34 A
CHANDIGARH - 160022

SADHANA SOCIETY FOR MENTALLY HANDICAPPED

PAN No :- AABAS0357C

Audit Report

Audit Under Section 12A(1)(b) of Income Tax Act, 1961

Financial Year	:	2016-2017
Assessment Year	:	2017-2018
Date of Audit Report	:	22/07/2017



**RAKESH KUMAR KHANNA
RAKESH SINGLA & ASSOCIATES**
Chartered Accountants



PH. NO. : 0172-2604726, 2608681
FAX NO. : 0172-2616902
MOBILE NO. : 09814033073, 09592857111
E-mail : rsa34india@gmail.com

**RAKESH SINGLA &
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H.O-800 196-197, 3RD
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CHARTERED ACCOUNTANTS

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**

We have examined the balance sheet of SADHANA SOCIETY FOR MENTALLY HANDICAPPED (PAN No : AABAS0357C) [name of the trust or institution] as at 31/03/2017 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. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

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 abovenamed trust as at 31/03/2017 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

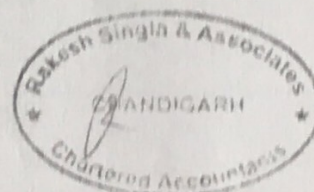
The prescribed particulars are annexed hereto.

Date : 22/07/2017

Place : CHANDIGARH

FOR RAKESH SINGLA &
ASSOCIATES
(Chartered Accountants)
FRN No. :03371N

RAKESH KUMAR KHANNA
(PARTNER)
M No. :086046





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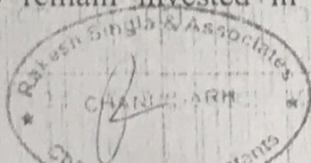
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ANNEXURE

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	1438073
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 only for such purposes.	Yes 219278
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	No



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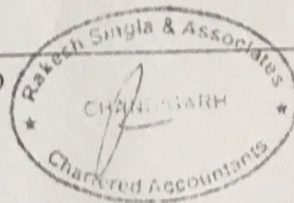
**RAKESH SINGLA &
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CHARTERED ACCOUNTANTS

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	
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

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 land, building or other 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



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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
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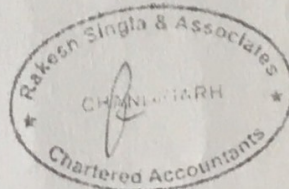
III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. 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
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

Date : 22/07/2017
Place : CHANDIGARH

FOR RAKESH SINGLA &
ASSOCIATES
(Chartered Accountants)
FRN No. :03371N

RAKESH KUMAR KHANNA
(PARTNER)
M No. :086046



M/S SADHNA SOCIETY FOR MENTALLY HANDICAPPED
 RAIN BASERA, MANIMAJRA, CHANDIGARH
 BALANCE SHEET AS ON 31ST MARCH, 2017

LIABILITY	AMOUNT (IN RS.)	ASSETS	AMOUNT (IN RS.)
CAPITAL FUND A/C :		FIXED ASSETS : (As per Schedule Attached)	1029763.32
Opening Balance	2745056.29		
Add Excess of Income over Expenditure	270995.88	CURRENT ASSETS, LOAN &	
	3016052.17	ADVANCES	
CURRENT LIABILITIES & PROVISIONS :		Cash in Hand	79161.00
Electricity & Water Charges	1609.00	Andhra Bank s/a	144506.85
Audit fee & Legal Exp.	53893.00	State Bank of India s/a	0.00
Accounting Charges payable	10000.00	Security Deposit to MC Office	50000.00
Salary payable	76849.00	Sundry Debtors	
		Manmohan Singh	25000.00
		Pushpanjali Trust	20000.00
			45000.00
		FDR Account	1760412.00
		I. Tax Refund 2010-11	7855.00
		I. Tax Refund 2011-12	11256.00
		TDS 2016-17	12929.00
		Prepaid Insurance	12300.00
		Staff Advances	5220.00
	3158403.17		3158403.17

As per separate report of even date attached
 for RAKESH SINGLA & ASSOCIATES,
 CHARTERED ACCOUNTANTS,

for SADHNA SOCIETY FOR
 MENTALLY HANDICAPPED

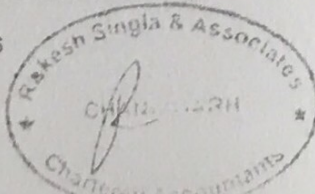
[Signature]

[Signature]
 (Secretary)

[Signature]
 (President)

PLACE : CHANDIGARH
 DATED : 22.07.2017

(CA RAKESH KUMAR KHANNA)
 (PARTNER)
 M. No.086046



M/S SADHNA SOCIETY FOR MENTALLY HANDICAPPED
RAIN BASERA, MANIMAJRA, CHANDIGARH
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2017

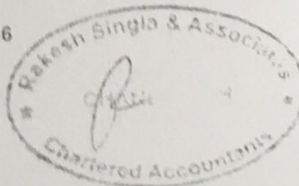
EXPENDITURE	AMOUNT (IN RS.)	INCOME	AMOUNT (IN RS.)
Accounting charges	10000.00	Donation & Fees	
Audit fee & Legal Exp.	12500.00	Donations	244050.00
Bank Charges	1433.25	Fees received	510500.00
Bonus For Leaves	13865.00	Bus fees	143400.00
Depreciation	150708.87		897950.00
Electricity & Water Charges	10355.00	Bank Interest	19669.00
Festival Expenses	9550.00	Interest on FD	129287.00
Insurance	26844.00	Interest on income Tax refund	1595.00
Misc. Expenses	3445.00	Grant in Aid Utilized	596750.00
Office Expenses	16705.00	Sale of vocational material	12100.00
Printing & Stationery	4489.00		
Rent	88.00		
Repair & Maint. - computer	300.00		
Repair & Maint. - General	1800.00		
Repair & Maint. - School Bus	57342.00		
Running & Maint. - School Bus	189500.00		
Salary to Staff	772815.00		
Staff Welfare Expenses	5261.00		
Student Welfare Expenses	88032.00		
Taxes & fees	10400.00		
Telephone Expenses	656.00		
Travelling & Conveyance Charges	266.00		
Website Charges	0.00		
Excess of income over expenditure	270995.88		
			1657351.00
	1657351.00		

As per separate report of even date attached
for RAKESH SINGLA & ASSOCIATES,
CHARTERED ACCOUNTANTS,

for SADHNA SOCIETY FOR
MENTALLY HANDICAPPED

PLACE : CHANDIGARH
DATED : 22.07.2017

(CA RAKESH KUMAR KHANNA)
(PARTNER)
M. No.086046



(Secretary) (President)

M/S SADHNA SOCIETY FOR MENTALLY HANDICAPPED

RAIN BASERA, MANIMAJRA, CHANDIGARH
SCHEDULE OF FIXED ASSETS AS ON 31.03.2017

PARTICULARS	W.D.V. AS ON 01.04.16 (Rs.)	ADDITIONS more than six months	ADDITIONS less than six months	TOTAL	RATE OF DEP.	DEPRECIATION	W.D.V. AS ON 31.03.17 (Rs.)
Almirah Steel	4304.67	0.00	54440.00	58744.67	10%	3152.47	55592.20
Computer	21986.50	0.00	0.00	21986.50	60%	13191.90	8794.60
Electric Equipments	119441.57	0.00	14750.00	134191.57	15%	19022.49	115169.08
Exhaust Fan	2992.50	0.00	0.00	2992.50	10%	299.25	2693.25
Fans	182.95	0.00	0.00	182.95	10%	18.29	164.65
File Making Machine	45370.43	0.00	0.00	45370.43	10%	4537.04	40833.39
Fridge	14431.94	0.00	0.00	14431.94	15%	2164.79	12267.15
Furniture & Fixture	84087.37	0.00	37837.00	121924.37	10%	10300.59	111623.78
Grass Cutter Electrical Machine	8925.00	0.00	0.00	8925.00	15%	1338.75	7586.25
Heating System	30666.38	0.00	0.00	30666.38	10%	3066.64	27599.74
Inverter	24871.12	0.00	0.00	24871.12	15%	3730.67	21140.46
Jogger Exerciser	27887.72	0.00	0.00	27887.72	15%	4183.16	23704.56
Laptop	0.00	0.00	46400.00	46400.00	60%	13920.00	32480.00
LED TV Lloyd	0.00	0.00	25000.00	25000.00	15%	1875.00	23125.00
Music Instrument	1944.53	0.00	24000.00	25944.53	10%	1394.45	24550.08
Music System	9727.75	0.00	0.00	9727.75	10%	972.78	8754.98
Physio therapy equip & exerciser	79642.50	0.00	0.00	79642.50	15%	11946.38	67696.13
Printers	42.46	0.00	0.00	42.46	15%	6.37	36.09
School Van	63669.61	0.00	0.00	63669.61	15%	9550.44	54119.17
Solar System	392862.15	0.00	0.00	392862.15	10%	39286.22	353575.94
Sound Proof Room	23972.35	0.00	0.00	23972.35	15%	3595.85	20376.50
Water Cooler	21035.69	0.00	0.00	21035.69	15%	3155.35	17880.34
TOTAL	978045.19	0.00	202427.00	1180472.19		150708.87	1029763.32

Additions:-

2016-2017

Almirah Steel	26/11/2016	49940.00
Almirah Steel	30/11/2016	4500.00
Electric Equipment	13/12/2016	14750.00
Furniture & Fixture	14/12/2016	15950.00
Furniture & Fixture	01/10/2017	13487.00
Furniture & Fixture	15/01/2017	8400.00
Laptop	10/07/2016	46400.00
LED TV Lloyd	28/12/2016	25000.00
Music Instrument	04/01/2017	24000.00

