



Ref. :

Date :

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 **Divya Deepa Charitable Trust (R), AAATD 3194 J** [name and PAN of the trust or institution] as at 31st March 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.

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 above-named 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 above named Trust as at 31st March 2018 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2018.

The prescribed particulars are annexed hereto.

**For T N SUBRAMANYA & ASSOCIATES
CHARTERED ACCOUNTANTS**

Place: **MYSORE**
Date: **25.08.2018**

CA T N SUBRAMANYA
Proprietor, M. No. 212300
Firm reg No. 009991S
NO.35B, II FLOOR, OPP PNB,
D DEVARAJA URS ROAD MYSORE



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.	1,00,48,881
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 0
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.	
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	
	(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	
	(c) has not been utilized 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.	



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
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. Investment 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
Total					

For T N SUBRAMANYA & ASSOCIATES
CHARTERED ACCOUNTANTS



DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

PARTICULARS	Amount (Rs)
RECEIPTS:	
<i>Opening Balance B/d</i>	
Cash on Hand	26,340.69
Cash at Bank	12,86,607.22
	13,12,947.91
<i>Donations/ Contributions:</i>	
Donation Received- Revenue Receipts	74,92,583.91
Donation Received- Capital Receipts	32,78,533.00
	1,07,71,116.91
<i>Other Receipts:</i>	
Paper Empowerment	1,50,579.00
Income generation	38,156.00
Scrap sale	21,400.00
	2,10,135.00
<i>Interest Receipts:</i>	
Interest received on SB	61,706.00
Interest on Deposits- FD	6,29,212.00
	6,90,918.00
Stock of Fodder W/off	2,800.00
	1,29,87,917.82
PAYMENTS:	
Children welfare & Education Expenses (Sch -I)	56,63,828.00
Administrative Expenses (Sch -II)	6,72,169.21
Fixed Assets	28,65,148.00
Deposit- Auto sweep	22,05,073.00
Deposit- Interest Accrued	5,85,771.00
TDS on Deposits	13,349.00
Receivables- SS Constructions	22,710.00
<i>Closing Balance C/d</i>	
Cash on Hand	23,228.69
Cash at Bank	9,36,640.92
	9,59,869.61
	1,29,87,917.82

Meena Shekha
Trustee

DIVYA DEEPA CHARITABLE TRUST (R)



For Divya Deepa Charitable Trust ®

[Signature]

(Managing Trustee)

Managing Trustee
Divya Deepa Charitable Trust

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

PARTICULARS	Schedule	Amount (Rs)
<u>INCOME:</u>		
<i>Donation Received- Revenue Receipts</i>		74,92,583.91
<u>Income generation</u>		
Paper Empowerment	1,50,579.00	
Sale of Greeting Cards / T Shirts	38,156.00	
Sale of Greeting Cards	21,400.00	2,10,135.00
Interest on income on FDs	6,29,212.00	
Interest received on SB	61,706.00	6,90,918.00
		83,93,636.91
<u>EXPENDITURE:</u>		
Service Activities		
"KALIYUVAMANE" a free Residential Alternative School for Opportunity Deprived Children		56,63,828.00
Administrative Expenses		6,72,169.21
Depreciation		8,47,736.00
		71,83,733.21
Excess of Income over Expenditure		12,09,903.70

For Divya Deepa Charitable Trust ®



(Managing Trustee)

Managing Trustee
Divya Deepa Charitable Trust





Trustee

DIVYADEEPA CHARITABLE TRUST (R)

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

CONSOLIDATED STATEMENT OF AFFAIRS AS ON 31.03.2018

PARTICULARS	Schedule	Amount (Rs)
<u>SOURCES OF FUNDS:</u>		
Capital Fund:		1,92,57,544.81
Add: Capital Contributions/ Donations		32,78,533.00
Add: Excess of Income. Over Expenditure		12,09,903.70
		2,37,45,981.51
		2,37,45,981.51
 <u>APPLICATION OF FUNDS:</u>		
Fixed Assets:		
Fixed Assets Less Depreciation (Sch -FA)		1,17,62,157.50
 <u>ADVANCES & DEPOSITS:</u>		
Deposits-FD with Bank (Sch-a)		82,06,624.53
Auto sweep Deposits		21,74,981.00
Interest Accrued on FD (Sch-c)		5,72,878.87
Other Assets		69,470.00
Cash in Hand		23,228.69
Cash at Bank (Sch -b)		9,36,640.92
		2,37,45,981.51
		2,37,45,981.51

For Divya Deepa Charitable Trust ®


(Managing Trustee)

**Managing Trustee
Divya Deepa Charitable Trust**




Trustee
DIVYADEEPA CHARITABLE TRUST (R)

DIVYA DEEPA CHARITABLE TRUST ®
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

YEAR ENDING 31ST MARCH 2018

Expenses Summary:

Sl.No.	Particulars	Amount(Rs)
1	Service Activities "KALIYUVAMANE" a free Residential Alternative School for Opportunity Deprived Children	56,63,828.00
2	Administration Expenses	6,74,785.21
3	Depreciation	8,47,736.00
		<u>71,86,349.21</u>

I **Service Activities:**
 "KALIYUVAMANE" a free Residential Alternative School for
 A Opportunity Deprived Children

SI No	Particulars	Amount (Rs)	Amount (Rs)
	<u>EDUCATION EXPENSES:</u>		
1	Salary to Support Staff	7,93,524.00	
2	Salary-Teachers	9,43,743.00	
3	Salary-Driver	1,88,359.00	
4	Functions & Celebrations	64,708.00	
5	Repair & Maintenance	11,40,357.00	
6	Transport Charges	51,585.00	
7	Books & Teaching Aids	13,084.00	
8	Exhibition Expenses	1,520.00	
9	Post matriculation Expenses	1,33,380.00	
10	Power Charges	55,346.00	
11	Teaching aid	4,196.00	
			33,89,802.00

Child Welfare Expenses

1	Food To Children & Staff	16,84,933.00	
2	Health and hegenic	81,236.00	
3	Clothing	1,00,741.00	
4	Medical Expenses	47,404.00	
5	Farm Expenses	1,34,957.00	
6	Salary-Support Staff-Farm	1,21,451.00	
7	School Uniform	54,805.00	
8	Excursion	21,050.00	
9	Sports Expenses	3,015.00	
10	Miscellaneous Expenses	24,434.00	
			22,74,026.00



[Signature]
 Managing Trustee
 Divya Deepa Charitable Trust.

[Signature]
 Trustee

II	Administration Expenses:	
1	Salaries-Admin	4,89,686.00
2	Newspapers and Perodicals	3,900.00
3	Postage and Courier	7,452.00
4	Printing & stationery	42,414.00
5	Telephone Charges	33,720.21
6	Conveyance	24,774.00
7	Bank Charges	9,121.00
8	Advertising	2,145.00
9	Telephone Charges	18,830.00
10	Miscellaneous	40,127.00
		6,72,169.21

Schedule to Balance Sheet:

a. Deposits with Banks:

Bank of India	18,38,609.00	
Canara Bank	8,43,872.00	
Kavery Grameena Bank	55,24,143.53	82,06,624.53

b. cash at Banks:

Bank of India	1,945.00	
Canara Bank	3,03,423.12	
Kavery Grameena Bank	57,859.00	
ICICI Bank	5,73,413.80	9,36,640.92

c. Interest accrued on Deposits:

Bank of India	1,45,407.00	
Canara Bank	1,37,787.40	
Kavery Grameena Bank	2,89,684.47	5,72,878.87



Managing Trustee
Divya Deepa Charitable Trust




Trustee
DIVYADEEPA CHARITABLE TRUST (R)

DIVYA DEEPA CHARITABLE TRUST® (CONSOLIDATED A/C)
KENCHALAGUDU, DHANAGALLI POST, JAYAPURA HOBLI, MYSORE 570008

FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31.03.2018

PARTICULARS	WDV as on 01.04.17	Additions	Total	Rate of Deprn	Amount of Deprn	WDV as on 31.03.18
<u>A. LAND & BUILDINGS:</u>						
1 Land	6,24,530.00	-	6,24,530.00	-	-	6,24,530.00
2 Building	59,48,668.50	52,515.00	60,01,183.50	5.00	3,00,059.00	57,01,124.50
3 Compound Wall	11,67,991.00	86,880.00	12,54,871.00	5.00	84,131.00	11,70,740.00
4 New kitchen	70,860.00	33,095.00	1,03,955.00	5.00	5,198.00	98,757.00
5 shrirampura office	22,710.00	-	22,710.00	5.00	1,136.00	21,574.00
6 Kids Court	9,360.00	-	9,360.00	5.00	468.00	8,892.00
7 New dormitory	-	22,71,000.00	22,71,000.00	5.00	86,775.00	21,84,225.00
	78,44,119.50	24,43,490.00	1,02,87,609.50		4,77,767.00	98,09,842.50
<u>B. FURNITURE & FIXTURES:</u>						
1 Electrical Fittings	6,353.00	-	6,353.00	10.00	635.00	5,718.00
2 Furniture	43,229.00	-	43,229.00	10.00	4,348.00	38,881.00
3 Almera	13,786.00	-	13,786.00	10.00	1,379.00	12,407.00
4 Bunker Cots	11,623.00	-	11,623.00	10.00	1,162.00	10,461.00
	74,991.00	-	74,991.00		7,524.00	67,467.00
<u>C. PLANT & MACHINERY:</u>						
1 Borewell	26,027.00	-	26,027.00	15.00	3,904.00	22,123.00
2 Laser Printer & Scanner	1,174.00	-	1,174.00	15.00	176.00	998.00
3 Solar Lamp	270.00	-	270.00	15.00	41.00	229.00
4 UPS & Battery	56,066.00	-	56,066.00	15.00	8,410.00	47,656.00
5 Mobile Phone	34,031.00	-	34,031.00	15.00	5,105.00	28,926.00
6 Dish tv	1,034.00	-	1,034.00	15.00	155.00	879.00
7 Cycle	708.00	-	708.00	15.00	106.00	602.00
8 Rain Gun	4,957.00	-	4,957.00	15.00	744.00	4,213.00
9 Kitchen Utencils	31,407.00	33,823.00	65,230.00	15.00	9,658.00	55,572.00
10 Voltage Stabilizer	229.00	-	229.00	15.00	34.00	195.00
11 Camera	927.00	-	927.00	15.00	139.00	788.00
12 Broadband USB	640.00	-	640.00	15.00	96.00	544.00
13 Generator	53,953.00	-	53,953.00	15.00	8,093.00	45,860.00
14 Solar Lighting	1,10,743.00	-	1,10,743.00	15.00	16,611.00	94,132.00
15 Solar Pump System	34,713.00	-	34,713.00	15.00	5,207.00	29,506.00
16 Milling Machine	907.00	-	907.00	15.00	136.00	771.00
17 RO -Water Purifier	6,977.00	54,400.00	61,377.00	15.00	5,125.00	56,252.00
18 Boiler	24,525.00	-	24,525.00	15.00	3,679.00	20,846.00
19 Live Stock-Cows	22,315.00	-	22,315.00	-	-	22,315.00
22 Black Board	783.00	-	783.00	15.00	117.00	666.00
23 Laboratory / Furniture & Fixtures	1.00	-	1.00	-	-	1.00
24 E- Shala Portable Systems	1.00	-	1.00	-	-	1.00
25 Solar Street Lights	1.00	-	1.00	-	-	1.00
26 RO System 50 LPH	16,150.00	-	16,150.00	15.00	2,423.00	13,727.00
27 UPS Inverters	-	6,900.00	6,900.00	15.00	518.00	6,382.00
28 New HP Printer	-	12,845.00	12,845.00	15.00	963.00	11,882.00
29 Mobile Power Bank	-	-	-	15.00	165.00	(165.00)
30 Solar Equipments	42,392.00	1,24,000.00	1,66,392.00	15.00	15,659.00	1,50,733.00
31 Water Recycling Plant	40,912.00	-	40,912.00	15.00	6,137.00	34,775.00
32 Projector	22,964.00	-	22,964.00	15.00	3,445.00	19,519.00
33 Vaccum Cleaner	6,885.00	-	6,885.00	15.00	1,033.00	5,852.00
34 Tree Cutter	6,845.00	-	6,845.00	15.00	1,027.00	5,818.00
35 Water Level Controller	6,406.00	-	6,406.00	15.00	961.00	5,445.00
36 Wheelborrow	-	6,000.00	6,000.00	15.00	450.00	5,550.00
	5,54,943.00	2,37,968.00	7,92,911.00		1,00,317.00	6,92,594.00
<u>D. COMPUTERS</u>						
1 Laptop	6.00	53,790.00	53,796.00	40.00	21,518.00	32,278.00
2 Computers	20,666.00	1,29,900.00	1,50,566.00	40.00	53,047.00	97,519.00
	20,672.00	1,83,690.00	2,04,362.00		74,565.00	1,29,797.00
<u>E. VEHICLES:</u>						
1 School Van - TATA Ace	5,92,279.00	-	5,92,279.00	15.00	88,842.00	5,03,437.00
2 TVS Streak	9,195.00	-	9,195.00	15.00	1,439.00	7,756.00
3 School bus	6,48,546.00	-	6,48,546.00	15.00	97,282.00	5,51,264.00
	12,50,020.00	-	12,50,020.00		1,87,563.00	10,62,457.00
GRAND TOTAL:	97,44,745.50	28,65,148.00	1,26,09,893.50		8,47,736.00	1,17,62,157.50

Meera Sheela
Trustee
DIVYADEEPA CHARITABLE TRUST (R)



[Signature]
Managing Trustee
Divya Deepa Charitable Trust