

SAKSHAM

BALANCE SHEET AS ON 31ST MARCH, 2019

| <u>PARTICULARS</u>                 | <u>SCH</u> | <u>Rupees</u> | <u>31-3-2019</u> | <u>Rupees</u> | <u>31-3-2018</u> |
|------------------------------------|------------|---------------|------------------|---------------|------------------|
| <u>SOURCES OF FUNDS</u>            |            |               |                  |               |                  |
| CORPUS FUND                        | 1          |               | 651100.00        |               | 651100.00        |
| Income & Expenditure A/c           |            |               | 31207582.44      |               | 25302067.96      |
|                                    |            |               | -----            |               | -----            |
| TOTAL                              |            |               | 31858682.44      |               | 25953167.96      |
|                                    |            |               | -----            |               | -----            |
| <u>APPLICATION OF FUNDS</u>        |            |               |                  |               |                  |
| FIXED ASSETS                       | 2          |               | 2277525.00       |               | 2047148.00       |
| CURRENT ASSETS, LOANS & ADVANCES : |            |               |                  |               |                  |
| Cash & Bank balances               | 3          | 23996962.75   |                  | 23697743.71   |                  |
| Loans and Advances                 | 4          | 7861527.98    |                  | 3910903.10    |                  |
| Other Current Assets               | 5          | 25075.00      |                  | 19410.00      |                  |
|                                    |            |               | -----            | -----         |                  |
|                                    |            | 31883565.73   |                  | 27628056.81   |                  |
|                                    |            | -----         |                  | -----         |                  |
| LESS - CURRENT LIABILITIES         | 6          | 2302408.29    |                  | 3722036.85    |                  |
|                                    |            |               | -----            | -----         |                  |
|                                    |            | 2302408.29    |                  | 3722036.85    |                  |
|                                    |            | -----         |                  | -----         |                  |
| NET CURRENT ASSETS                 |            |               | 29581157.44      |               | 23906019.96      |
|                                    |            |               | -----            |               | -----            |
| TOTAL                              |            |               | 31858682.44      |               | 25953167.96      |
|                                    |            |               | -----            |               | -----            |
| NOTES ON ACCOUNTS                  | 7          |               |                  |               |                  |

As per our Report u/s 12A(b)  
of the Income-Tax Act, 1961.

For NIKHIL KHURANA & CO

Chartered Accountants

*Nikhil Khurana*

(NIKHIL KHURANA)

Proprietor



For SAKSHAM

*Dipendra Manocha*

(DIPENDRA MANOCHA)

Trustee

SAKSHAM

INCOME & EXPENDITURE A/c FOR YEAR ENDED 31ST MARCH,2019

| <u>PARTICULARS</u>                      | <u>2018-19</u> | <u>2017-18</u> |
|---|----------------|----------------|
| <u>INCOME</u>                           |                |                |
| Voluntary Contributions Received        | 41193983.20    | 49930253.12    |
| Receipts from Charitable Activities     | 1991609.58     | 1987589.45     |
| Interest on bank accounts               | 581835.00      | 789321.00      |
| Interest on fixed deposits with bank    | 107452.00      | 118739.40      |
| Miscellaneous Income                    | 11546.06       | 52311.00       |
|   | -----          | -----          |
|   | 43886425.84    | 52878213.97    |
|   | -----          | -----          |
| <u>EXPENDITURE</u>                      |                |                |
| Blind Aids & Appliances Obtained        | 2959111.49     | 13648476.15    |
| Audio description of Movies             | 729619.00      | 0.00           |
| Freight                                 | 0.00           | 134821.00      |
| Accessible Book Preparation expenses    | 4760389.38     | 9463954.04     |
| Blind School Activity expenses          | 208437.00      | 262338.00      |
| Equipment Acquired                      | 173747.00      | 228926.00      |
| Donations Given                         | 464960.00      | 3019830.00     |
| Sponsorship Fee (Education Support)     | 79241.00       | 393013.00      |
| Rent                                    | 2181224.00     | 1884304.00     |
| Student Welfare expenses                | 320384.00      | 323763.00      |
| Integrated Student expenses             | 1190547.00     | 1225182.00     |
| Uniform expenses                        | 0.00           | 299172.00      |
| Workshop & Training expenses            | 361806.00      | 3993159.00     |
| Function, Fair & Workshop expenses      | 773392.36      | 601340.00      |
| Library Expenses                        | 0.00           | 250000.00      |
| Salaries, Allowances & Ex-Gratia        | 15627034.00    | 15029639.49    |
| Contribution to Provident & Other Funds | 19264.00       | 19763.00       |
| Staff Welfare expenses                  | 84945.00       | 140237.00      |
| Car Rally                               | 0.00           | 380000.00      |
| Communication expenses                  | 130064.59      | 141092.17      |
| Electricity & Water expenses            | 192814.00      | 241742.00      |
| Conveyance expenses                     | 283667.00      | 574528.00      |
| Vocational Unit expenses                | 30524.00       | 22054.00       |
| Security expenses                       | 310997.00      | 288477.00      |
| Festival expenses                       | 1800.00        | 85831.00       |
| Professional expenses                   | 1336037.00     | 2008496.00     |
| Computer Accessories & Software         | 327328.88      | 529144.00      |
| Courier & Postage                       | 113703.00      | 542684.53      |





SAKSHAM

INCOME & EXPENDITURE A/c FOR YEAR ENDED 31ST MARCH,2019 (continued)

| <u>PARTICULARS</u>                         | <u>2018-19</u> | <u>2017-18</u> |
|--|----------------|----------------|
| Callipers                                  | 0.00           | 6825.00        |
| Printing & Stationery                      | 241978.00      | 289311.00      |
| Repairs & Maintenance (Equipment)          | 361348.56      | 566866.92      |
| Repairs & Maintenance (Office)             | 294071.00      | 94413.00       |
| Vehicle Operation & Maintenance expenses   | 604324.00      | 490508.37      |
| Braille Paper                              | 68750.00       | 10464.00       |
| Travelling expenses                        | 1083718.23     | 434587.52      |
| Website Maintenance expenses               | 28678.00       | 46039.18       |
| Office expenses                            | 232998.00      | 126803.50      |
| Maruti Eeco                                | 0.00           | 404000.00      |
| Membership & Subscription                  | 209550.56      | 23500.00       |
| Bank charges                               | 16423.92       | 2417.41        |
| Miscellaneous expenses                     | 1878100.39     | 479688.21      |
| Depreciation                               | 299934.00      | 305699.00      |
|  | -----          | -----          |
|  | 37980911.36    | 59013089.49    |
|  | -----          | -----          |
| EXCESS OF INCOME OVER EXPENDITURE          | 59,05,514.48   | -6134875.52    |
| Balance brought forward from previous year | 25302067.96    | 31436943.48    |
|  | -----          | -----          |
| Balance carried to Balance Sheet           | 31207582.44    | 25302067.96    |
|  | -----          | -----          |

As per our Report u/s 12A(b)  
of the Income-Tax Act, 1961.

For NIKHIL KHURANA & CO.  
Chartered Accountants

*Nikhil Khurana*

(NIKHIL KHURANA)  
Proprietor



For SAKSHAM

*Dipendra Manocha*

(DIPENDRA MANOCHA)  
Trustee

SAKSHAM31-3-201931-3-2018SCHEDULE - 1 : CORPUS FUND

Corpus Fund Donations

651100.00

651100.00

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651100.00  
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651100.00  
-----SCHEDULE - 2 : FIXED ASSETS

| <u>PARTICULARS</u>   | <u>W.D.V.<br/>AS ON<br/>31-3-18</u> | <u>ADDITIONS</u>            | <u>TOTAL<br/>AS ON<br/>31-3-19</u> | <u>DEPRECIATION</u>         | <u>W.D.V.<br/>AS ON<br/>31-3-19</u> |
|----------------------|-------------------------------------|-----------------------------|------------------------------------|-----------------------------|-------------------------------------|
| Land                 | 246200.00                           | 0.00                        | 246200.00                          | 0.00                        | 246200.00                           |
| Building             |                                     | 194490.00                   | 194490.00                          | 9725.00                     | 184765.00                           |
| Furniture & Fixtures | 577054.00                           | 186061.00                   | 763115.00                          | 74438.00                    | 688677.00                           |
| Office Equipment     | 1149371.00                          | 149760.00                   | 1299131.00                         | 194873.00                   | 1104258.00                          |
| Car                  | 35645.00                            | 0.00                        | 35645.00                           | 5347.00                     | 30298.00                            |
| Computers            | 38878.00                            | 0.00                        | 38878.00                           | 15551.00                    | 23327.00                            |
|                      | -----<br>2047148.00<br>-----        | -----<br>530311.00<br>----- | -----<br>2577459.00<br>-----       | -----<br>290209.00<br>----- | -----<br>2277525.00<br>-----        |

SCHEDULE - 3 : CASH & BANK BALANCES

Balances with Scheduled bank on :

Current Account

1311324.07

4079294.77

Savings Account

21080752.87

18013563.13

Fixed Deposit Account

1604885.81

1604885.81

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23996962.75  
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23697743.71  
-----SCHEDULE - 4 : LOANS & ADVANCES

Advances recoverable in cash or in kind or for value to be received

7861527.98

3910903.10

-----  
7861527.98  
----------  
3910903.10  
-----

A handwritten signature in blue ink, appearing to be "Nikhil Khurana".



### SCHEDULE - 5 : OTHER CURRENT ASSETS

|                     |          |          |
|---------------------|----------|----------|
| Interest Receivable | 25075.00 | 19410.00 |
|                     | -----    | -----    |
|                     | 25075.00 | 19410.00 |
|                     | -----    | -----    |

### SCHEDULE - 6 : CURRENT LIABILITIES

|                  |            |            |
|------------------|------------|------------|
| Sundry Creditors | 967257.00  | 2508334.16 |
| Expenses Payable | 1235222.29 | 997230.69  |
| TDS Payable      | 99929.00   | 216472.00  |
|                  | -----      | -----      |
|                  | 2302408.29 | 3722036.85 |
|                  | -----      | -----      |



A handwritten signature in blue ink, appearing to be "Dhruv Khurana", written in a cursive style.

SAKSHAM

SCHEDULE – 7 : NOTES ON ACCOUNTS (2018-19)

1. ACCOUNTING CONVENTIONS

- (a) Accounts are prepared on accrual basis under the historical cost convention, on the accounting principles of a going concern.
  - (b) Fixed Assets are stated at the cost of acquisition inclusive of incidental expenses related to acquisition less accumulated depreciation.
  - (c) Depreciation is charged on the written down value method in accordance with rates prescribed as per Rule 5, Appendix I of Income-Tax Rules, 1962.
  - (d) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Land is residential, freehold, situated in Tehsil Rohru, Distt. Shimla, Himachal Pradesh, received as gift.
3. In the opinion of the Trustees, the aggregate value on realisation of the assets other than fixed assets and non-current investments in the ordinary course will not be less than the amount at which they are stated in the Balance Sheet, unless otherwise stated.
4. Saksham is a public charitable trust vide deed dated 14-2-2003.
5. Previous year figures have been re-arranged and re-grouped wherever necessary.

As per our Report u/s 12A(b)  
of the Income-Tax Act, 1961.

For NIKHIL KHURANA & CO  
Chartered Accountants

*Nikhil Khurana*

(NIKHIL KHURANA)  
Proprietor



For SAKSHAM

*Dipendra Manocha*

(DIPENDRA MANOCHA)  
Trustee