

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

AFS
C O M P A N Y

Registered Number :- E-31084 (Mum)
Name of the Public Trust :- Spark A Change Foundation
For the year ending 31.03.2023

Chartered Accountants

a. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
b. Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts :	YES
d. Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
e. whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	YES
f. whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	-YES-
g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	-NO-
h. The amounts of outstanding for more than one year and the amounts written off if any ;	-NO-
i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	-NA-
j. whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	-NO-
k. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	-NO-
l. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	-None-
m. Whether the budget has been filed in the form provided by rule 16A ;	-NO-
n. Whether the maximum and minimum number of the trustees in maint.	-YES-
o. Whether the meetings are held regularly as provided in such instrument	YES
p. Whether the minute books of the proceedings of the meeting is maintained.	YES
q. Whether any of the trustees has any interest in the investment of the trust :	-NO-
r. whether any of the Trustees is a debtor or creditor of the trust	-NO-
s. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	NA
t. Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	-NO-

AFS & COMPANY
Chartered Accountants
Auditor

Date:-28/09/2023

Auditor

NO 179843 P. NO 145587W

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX.

(VIDE RULE 32)

Statement of income liable to contribution for the year ending **31ST MARCH 2023**

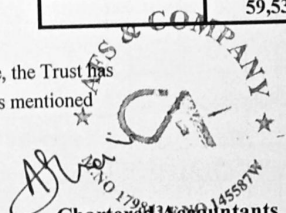
Name of the Public Trust :- Spark A Change Foundation

Registered Number :- E-31084 (Mum)

PARTICULARS	RS. P.	RS. P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		1,14,13,899.00
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.		
(i) Donations received from other Public Trust and Dharmadas	-	
(ii) Grants received from Government and Local authorities.	-	
(iii) Interest on sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular Education.	54,60,895.00	
(v) Amount Spent for the purpose of medical relief.		
(vi) Amount spent for the purpose of veterinary treatment of animals.	-	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii) Deductions out of income from lands used for agricultural purpose :-		
a. Land Revenue and Local Fund Cess		
b. Rent Payable to superior landlord		
c. Cost of production, if lands are cultivated by trust.		
(ix) Deduction out of income from lands used for non-agricultural purpose :-		
a. Assessment, Cesses and other Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
c. Insurance premia		
d. Repairs at 10 per cent of gross rent of building.		
e. Cost of collection at 4 per cent of gross rent building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.		54,60,895.00
Gross Annual Income chargeable to contribution Rs.		59,53,004.00

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Date : 28/09/2023


Chartered Accountants Auditor

Date : 28/09/2023

Trustee

Trustee

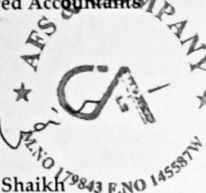
THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE - VIII [Vide Rule 17(1)]
SPARK-A-CHANGE FOUNDATION
Reg.No P.T.R -E-31084 (Mum)

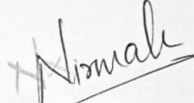
BALANCE SHEET AS AT 31ST MARCH 2023

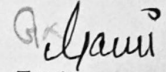
2021-22 (RS.)	FUNDS & LIABILITIES	2022-23		2021-22 (RS.)	PROPERTY & ASSETS	2022-23	
		(RS.)	(RS.)	(RS.)		(RS.)	(RS.)
	CORPUS FUND				Immovable Properties		
15,000	Trust Fund				Computer & Accessories		57,000
-	Balance as per last Balance Sheet	15,000			Furniture & Fixtures		70,000
15,000	Add-during the year	-	15,000				
	Current Liabilities				Loans & Advances		
62,300	Outstanding Liabilities		16,320	75,000	Deposits	4,15,000	
	Audit Fees Payable		17,700	63,533	To Others	85,392	5,00,392
	INCOME & EXPENDITURE ACCOUNT		1,60,81,920		Income Outstanding		Nil
1,02,40,489	Balance as per last Balance Sheet	1,02,40,489			Cash & Bank Balances		
72,85,608	Add/Less:Deficit/ (Surplus)	58,41,431		23,966	Cash balance	13,523	
29,54,881				27,56,567	Balance with Bank	30,97,280	
				73,98,723	Fixed deposits	1,23,92,745	1,55,03,548
1,03,17,789			1,61,30,940				1,61,30,940

UDIN :- 23179843BGYRKK2147
 As per our Report Attached
 For AFS & Company
 Chartered Accountants

FOR SPARK-A-CHANGE FOUNDATION


 Anwar Shaikh
 Place:- Mumbai
 Dated : 28/09/223


 Trustee
 Place:- Mumbai
 Dated : 28/09/223


 Trustee
 Place:- Mumbai
 Dated : 28/09/223

THE BOMBAY PUBLIC TRUSTS ACT,1950
SCHEDULE - IX [Vide Rule 17(1)]

SPARK-A-CHANGE FOUNDATION
Reg. No P.T.R -E-31084 (Mum)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

2021-22 (RS.)	Expenditures	2022-23		2021-22 (RS.)	Incomes	2022-23	
		(RS.)	(RS.)			(RS.)	(RS.)
	To Expenditure in respect of Properties						
	Rent		-	61,325	By Interest (accrued)		-
			-	1,73,571	Saving Bank Account		1,02,427
					Fixed deposits		2,01,215
					Income Tax refund		
1,70,370	To Establishment Expenses		1,11,573				
11,800	Audit Fees	17,700		87,16,030	By Donations		1,11,10,257
66,302	Website expenses	7,694					
79,007	Legal & Professional Fees	68,600			By Income From other sources		
11,950	Bank Charges	5,749					
811	Miscellaneous Exp	7,776			By Transfer from Reserves		Nil
500	Conveyance	4,054					
	To Expenditure on the object of the Trust		54,60,895				
48,54,847	Educational Program Expenses	54,60,895					
9,70,828	Covid Relief Expenses						
29,54,881	To Surplus carried over to Balance Sheet		58,41,431				
89,50,926			1,14,13,899	89,50,926			1,14,13,899

UDIN - 23179843BGYRKK2147

As per our Report Attached
For AFS & Company,
Chartered Accountants

AFS & COMPANY
★
Anwar Shaikh
MUMBAI DATED : 28/09/2023
F.NO. 145587W

FOR SPARK-A-CHANGE FOUNDATION

Nimrah
Trustee

Girish
Trustee

Mumbai Dated : 28/09/2023

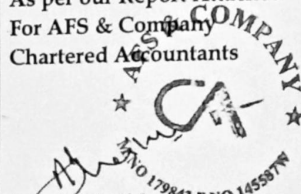
SPARK-A-CHANGE FOUNDATION

Reg.No P.T.R -E-31084 (Mum)

Expenses on the Objects of the trust

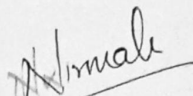
Particulars	F.Y 2022-23	F.Y 2021-22
<u>Co-Curricular Expenses</u>		
Career Guidance Program Fees	76,600	30,000
Computer Training Fees	-	2,27,047
Intensive Coaching Fees	1,68,800	12,60,200
Life Skill Program Fees	1,79,132	1,10,000
Total (A)	4,24,532	16,27,247
<u>Education Expenses</u>		
Salaries & Wages	19,10,677	13,96,900
Fees support for higher education	10,48,766	5,51,331
Digital Devices distributed to children	-	2,42,300
Mobile Recharges	17,258	2,93,696
Snack Expenses	5,57,751	33,278
Curriculum Exp (Books & Stationary)	2,15,964	3,97,427
Celebration and Awareness expenses	1,20,620	44,190
Professional fees	65,000	55,000
Centre Rent	8,03,000	1,22,000
Unifrom Expenses	66,495	-
Total (B)	48,05,531.00	31,36,121.77
Particulars	F.Y 2022-23	F.Y 2021-22
<u>Program Operational Expenses</u>		
Annual Day Expenses	59,000	-
Rent for Centre	-	-
Registration Exp	29,550	20,000
Electricity Charges	54,380	-
Center Repairs and Maintenance	57,835	-
Total (C.)	2,30,832	91,478
Educational Program Expenses (A+B+C)	54,60,895	48,54,847
<u>Covid Relief Expenses</u>		
Grocery Distribution to Children	-	5,76,642
Medical expenses	-	3,94,186
Total	-	9,70,828

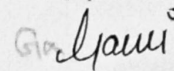
As per our Report Attached
For AFS & Company
Chartered Accountants



 ANWAR SHAIKH
 NO. 179843 F.NO 145587W

FOR SPARK-A-CHANGE FOUNDATION


 Trustee


 Trustee

Mumbai Dated : 28/09/2023

SPARK-A-CHANGE FOUNDATION

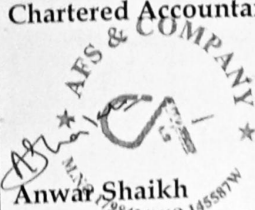
Reg.No P.T.R -E-31084 (Mum)

Details of Donation raised

Particulars	F.Y 2022-23	F.Y 2021-22
Donation from Body corporate	93,06,512	48,17,473
Donation from Foreign Sources	4,90,488	20,89,948
General Donation	13,13,257	18,08,610
Total	1,11,10,257	87,16,030

As per our Report Attached
For AFS & Company
Chartered Accountants

FOR SPARK-A-CHANGE FOUNDATION



Anwar Shaikh

Mumbai Dated : 28/09/223

Nismah
Trustee

Gia Hanu
Trustee

SPARK-A-CHANGE FOUNDATION
Schedule to Fixed Assets

Particulars	GROSSBLOCK			DEPRECIATION			NETBLOCK			
	As at 01-Apr-22	Additions	Deductio ns	As at 31-Mar-23	Upto 01-Apr-22	Deductio ns	For the Year	Upto 31-Mar-23	As at 31-Mar-23	As at 31-Mar-22
Educational Tabs	2,33,651.50	1,13,280.00	-	3,46,931.50	-	-	43,543.81	43,543.81	3,03,387.69	-
Mobile Phones		2,30,844.00		2,30,844.00			22,188.30	22,188.30	2,08,655.70	-
Total	2,33,651.50	1,13,280.00	-		-		43,543.81	43,543.81	3,03,387.69	2,33,651.50

Nirmala
Nirmala Venkatesan
Trustee

Gauri
Gauri Gupta
Trustee

MAHESH & COMPANY ★
MAHESH & COMPANY
For AFS and Company
Chartered Accountants

Place :- Mumbai
Date :- 28/09/223