

THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE IX.
(VIDE RULE 32)

AFS
COMPANY
Chartered Accountants

Statement of income liable to contribution for the year ending 31ST MARCH 2025

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)		1,75,71,894.00
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.	1,46,26,501.00	
(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.		1,46,26,501.00
Gross Annual Income chargeable to contribution Rs.		29,45,393.00

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 : 25/08/2025

Chartered Accountants
Auditor

Nishal
Trustee

Gelani
Trustee

Date : 25/08/2025

Trustee

Trustee



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.

Registered Number :- E-31084 (Mum)
Name of the Public Trust :- Spark A Change Foundation
For the year ending 31.03.2025

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 maintenance	-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-

(Signature)
AFS & COMPANY
Chartered Accountants
M.NO 179843 P.NO 1455877N

Date:-25/08/2025

Chartered Accountants
Auditor

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 2025

2023-24 (RS.)	FUNDS & LIABILITIES	2024-25		2023-24 (RS.)	PROPERTY & ASSETS	2024-25	
		(RS.)	(RS.)			(RS.)	(RS.)
15,000	CORPUS FUND				Immovable Properties		
	Trust Fund			1,27,200	Computer & Accessories		83,699
	Balance as per last Balance Sheet	15,000		1,37,250	Furniture & Fixtures		3,55,749
	Add-during the year		15,000	1,78,525	Air Conditioner		1,51,746
15,000					Speakers & Accessories		14,441
	Current Liabilities				Loans & Advances		
20,990	Outstanding Liabilities		12,930		Deposits	1,55,437	
29,500	Audit Fees Payable		29,500	4,27,657	To Others		1,55,437
	Deposit from IC Student		2,74,000	1,738			
	Income Tax Provision for A.y 2016-17		52,237				
99,10,477	INCOME & EXPENDITURE ACCOUNT		1,22,01,679		Income Outstanding		Nil
1,60,81,920	Balance as per last Balance Sheet	99,10,477			Cash & Bank Balances		
(61,71,443)	Add/Less: (Deficit)/ Surplus	24,56,097			Cash balance	35,835	
	Less:- Prior period Adjustment of Income Tax for A.y 2016-17	(1,64,895)			Balance with Bank	10,02,557	
					Fixed deposits	87,85,882	
					Mutual Fund	20,00,000	1,18,24,274
99,75,967			1,25,85,346	99,75,967			1,25,85,346

UDIN :- 25179843BMMBPP4651

As per our Report Attached
 For AFS & Company
 Chartered Accountants

FOR SPARK-A-CHANGE FOUNDATION



Anwar Shaikh
 Place:- Mumbai
 Dated : 25/08/2025



Nisnah

Trustee
 Place:- Mumbai
 Dated : 25/08/2025

Sauri

Trustee
 Place:- Mumbai
 Dated : 25/08/2025

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, 2025

2023-24 (RS.)	Expenditures	2024-25		2023-24 (RS.)	Incomes	2024-25	
		(RS.)	(RS.)			(RS.)	(RS.)
-	To Expenditure in respect of Properties		-				
	Rent	-	-	78,287	By Interest (accrued)		-
				3,55,669	Saving Bank Account		97,977
				73,993	Fixed deposits		1,54,377
					Profit from sale of Mutual Funds		-
1,88,945	To Establishment Expenses		4,69,296				
29,500	Audit Fees	29,500		28,74,127	By Donations		1,73,19,540
8,998	Fundraising Expenses	1,24,209			By Income From other sources		
56,800	Legal & Professional Fees	60,030			By Transfer from Reserves		Nil
3,918	Bank Charges	6,475		Nil			
1,216	Miscellaneous Exp	29,009			By Deficit carried over to Balance Sheet		
24,739	Conveyance	60,174					
11,249	Postage and Courier exp	18,497					
-	Internet expenses	9,326					
-	Telephone exp	7,422					
52,525	Depreciation Exp	1,24,654					
	To Expenditure on the object of the Trust		1,46,46,501				
93,64,574	Educational Program Expenses	1,46,46,501					
(61,71,443)	To Surplus carried over to Balance Sheet		24,56,097				
33,82,076			1,75,71,894	33,82,076			1,75,71,894

UDIN :- 25179843BMMBPP4651

As per our Report Attached
For AFS & Company
Chartered Accountants

FOR SPARK-A-CHANGE FOUNDATION



Anwar Shaikh
Mumbai Dated : 25/08/2025



Nimrah
Trustee

Sanvi
Trustee

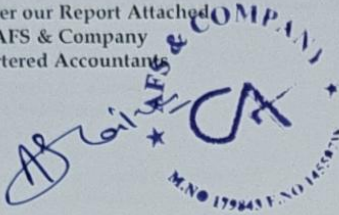
Mumbai Dated : 25/08/2025

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

Particulars	F.Y 2023-24	F.Y 2024-25
Donation from Body corporate	16,11,040	82,88,000
Donation from Foreign Sources	2,51,996	2,95,660
General Donation	10,11,091	87,35,880
Total	28,74,127	1,73,19,540

As per our Report Attached
For AFS & Company
Chartered Accountants

FOR SPARK-A-CHANGE FOUNDATION



Anwar Shaikh
Mumbai Dated : 25/08/2025

Nismah
Trustee

Sami
Trustee



SPARK-A-CHANGE FOUNDATION Reg.No P.T.R -E-31084 (Mum) Expenses on the Objects of the trust		
Particulars	F.Y 2023-24	F.Y 2024-25
Co-Curricular Expenses		
Career Guidance Program Fees	6,500	5,500
Computer Training Fees	-	
Intensive Coaching Fees	1,25,500	3,06,200
Life Skill Program Fees	50,000	67,500
Total (A)	1,82,000	3,79,200
Education Expenses		
Salaries & Wages	52,04,588	1,04,05,414
Fees support for education	9,61,895	7,04,953
Distribution to children	1,12,415	99,563
Mobile Recharges	41,461	30,762
Snack Expenses	9,69,217	12,11,717
Curriculum Exp (Books & Stationary)	4,72,438	10,01,416
Celebration and Awareness expenses	1,93,094	1,75,800
Educational Professional fees	35,000	-
Centre Rent and Maintenance exp	8,77,220	2,01,192
R & R to Volunteers	34,440	-
Total (B)	89,01,768.00	1,38,30,817.00
Program Operational Expenses		
Annual Day Expenses	-	1,43,210
Municipal Taxes	-	52,786
Electricity Charges	86,889	53,120
Software expenses		62,638
Center Expenses	1,44,019	1,12,152
Gift to Volunteers and Teachers	9,180	7,578
Meeting Expenses	10,651	5,000
Total (C.)	2,80,806	4,36,484
Educational Program Expenses (A+B+C)	93,64,574	1,46,46,501
<p>As per our Report Attached, For AFS & Company Chartered Accountants FOR SPARK-A-CHANGE FOUNDATION</p> <p><i>Anwar Shaikh</i> Trustee <i>Shamir</i> Trustee</p> <p>M.A. M.NO 179843 F.NO 1455</p>		



Schedule to Fixed Assets

Particulars	GROSSBLOCK			DEPRECIATION				NETBLOCK		
	As at 01-Apr-24	Additions	Deductions	As at 31-Mar-25	Upto 01-Apr-24	Deductions	For the Year	Upto 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
Educational Tabs	2,33,651.50	1,13,280.00	-	3,46,931.50	-	-	43,543.81	43,543.81	3,03,387.69	2,33,651.50
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

For AFS & Company
Chartered Accountants



Anwar Shaikh
Mumbai Dated : 25/08/2025

FOR SPARK-A-CHANGE FOUNDATION



Nimrah
Trustee

Ayami
Trustee