

Registration No. : E- 31084 (Mum)  
Name of the Public Trust : Spark A Change  
Foundation

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.


For the year ending : 31st March '2016

AUDIT REMARKS

- |   |     |
|---|-----|
| (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 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/-;   | No  |
| (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 auditor;   | 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; | NA  |
| (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 is maintained;   | 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  |

Dated : 06<sup>th</sup> May, 2016.

Place : Mumbai

  
Chartered Accountants

Statement of income liable to contribution for the year ending 31st March, 2016

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

	Rs.	Rs.
<b>I. Income as shown in the Income and Expenditure Account (Schedule IX)</b>		806,592
<b>II. Items not chargeable to contribution u/s 58 &amp; Rule 32 :</b>		
(i) Donations received from Public Trust & Dharmadas	-	
(ii) Grants received from Government & Local Authorities	-	
(iii) Interest on Sinking Fund or Depreciation Fund	-	
(iv) Amount spent for the purposes of Secular Education	718,330	
(v) Amount spent for the purposes of Medical Relief	-	
(vi) Amount spent for the purposes 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 purposes:-		
(a) Land Revenue & Local Fund Cess	-	
(b) Rent payable to superior Landlord	-	
(c) Cost of propduction, if lands are cultivated by trust	-	
(ix) Deductions out of income from lands used for non agricultural purposes :		
(a) Assessment, cesses and other Govt. or Mun. Taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premia	-	
(d) Repairs at 10% of Gross rent of building	-	
(e) Cost of collection @4% of gross rent of building let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 percent of such income	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yeilding no income, at 10 % of estimated gross annual rent.	-	
	-	718,330
<b>Gross Annual Income chargeable to contribution</b>	<b>Rs.</b>	<b>88,262</b>

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

Date : 06th May, 2016

**Trust Address:**

SPARK -A-CHANGE-FOUNDATION  
407, " B" Wing, Samartha Aangan-1, K. L. Walawalkar Marg,  
Oshiwara, Andheri (West), Mymbai-400053.

Date : 06th May, 2016

Chartered Accountants  
Auditors  
Membership No. 106025

*Nirmala*  
Trustees

*J. Dalal*  
Trustees

NIRMALA VENKATESAN

ANIL DALAL



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

**THE BOMBAY PUBLIC TRUSTS ACT, 1950**

**SCHEDULE - IX [Vide Rule 17(1)]**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To <b>Expenses in respect of Properties:</b>		Nil	By <b>Rental Income</b>		-
- Rates Taxes & Cess	-		By <b>Interest on:</b>		
- Repairs & Maintenance	-		- Securities	-	
- Salaries	-		- Loans	-	
- Insurance	-		- Saving Banks	1,537	
- Depreciation (Provision)	-		- Fixed Deposits	-	1,537.00
- Other Expenses	-				
To <b>Establishment Expenses</b>		157,465.00	By <b>Dividend</b>		-
" Remuneration to Trustees		-	By <b>Donations in Cash or Kind</b>		805,055.00
" Bank Charges		148.70	By <b>Grants</b>		-
" Audit Fees		-	By <b>Income from Other Sources</b>		-
" Contribution & Fees		-			
" Amount written off		-	By <b>Transfer from Reserves</b>		
" Miscellaneous Expenses		-			
" Depreciation		-			
" Amount transferred to Reserve or Specific Funds		-			
To <b>Expenditure on the objects of the Trust:</b>					
- Religious	-				
- Educational	402,672				
- Medical Relief	-				
- Relief of Poverty	-				
- Other Charitable Objects	-	402,672.00			
To Surplus carried over to Balance Sheet		246,306.30			
<b>Total Rs.</b>		<b>806,592.00</b>	<b>Total Rs.</b>		<b>806,592.00</b>

As per our report of even date

For Arvind B. Singh & Co.,  
Chartered Accountants

Spark-A-Change Foundation

(Arvind Singh)  
Proprietor

Membership No. 106025

Nirmala  
NIRMALA VENKATESAN

Avani Dalal  
Trustees

AVANI DALAL

Date : 06th May, 2016

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

**BALANCE SHEET AS AT 31ST MARCH, 2016**

<b>FUNDS &amp; LIABILITIES</b>	<b>Rs.</b>	<b>Rs.</b>	<b>PROPERTY &amp; ASSETS</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Trust funds or Corpus</b>			<b>Immoveable Properties</b>		
Balance as per last B/S.	15,000		Balance as per last B/S.	-	
Adj. during the year	-	15,000.00	Add. During the year	-	
<b>Other Earmarked Funds:-</b>			<b>Less: Sales</b>	-	
Depriciation Fund	-		Depriciation	-	-
Sinking Fund	-		<b>Investments: -</b>		-
Reserve Fund	-		<b>Furniture &amp; Fixtures</b>		
Any Other Fund	-	-	Balance as per last B/S.	-	
			Add. During the year	-	
			<b>Less: Sales</b>	-	
			Depriciation	-	-
<b>Loans(Secured or Unsecured)</b>			<b>Loans (Secured or Unsecured):-</b>		
From Trustees	-		Loans Scholarship	-	
From Others	-	-	Other Loans	-	-
<b>Liabilities: -</b>			<b>Advances ; -</b>		
For Expenses	-		To Trustees	-	
For Advances	-		To Employees	-	
For Rent & Other Deposits	-		To Contractors	-	
For Sundry Credit Balances	-	-	To Lawyers	-	
			To Others -	5,000	5,000.00
<b>Income &amp; Expenditure A/c.</b>			<b>Income Outstanding:-</b>		
Balance as per last B/S.	8,476		Rent	-	
Less: Appropriations, if any	-		Interest	-	
Add : Surplus ( as per I &	246,306		Other Income	-	-
Less: Defict Exp. A/c.)	-	254,782.30	<b>Cash &amp; Bank Balances: -</b>		
			(a) In Savings Account	246,278	
			In Fixed Deposit A/c.	-	
			(b) With the Trustees	18,504	
			(c) With the managers	-	264,782.30
<b>Total Rs.</b>		<b>269,782.30</b>	<b>Total Rs.</b>		<b>269,782.30</b>

As per our report of even date

For Arvind B. Singh & Co.,  
Chartered Accountants.

Spark-A-Change Foundation

(Arvind Singh)  
Proprietor

Membership No. 106025

Nirmala Venkatesan

Trustees  
Avani Dalal

**SPARK-A-CHANGE FOUNDATION**

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

**EXPENSES ON THE OBJECTS OF THE TRUST****Y.E. 31.03.2016****EDUCATIONAL EXPENDITURE****Programme Expenses****SAC Juhu Center Expenses****Co-Curricular Expenses****Amount (Rs.)**

Festival Celebrations	5,000	
Outing Expenses	8,690	13,690

**SAC Lokhandwala Center Expenses****Co-Curricular Expenses**

Festival Celebrations	14,084	
Outing Expenses	34,209	48,293

**Nutritional Support Expenses**

SAC Juhu Center Expenses	132,895	
SAC Lokhandwala Center Expenses	120,780	253,675

**Other Educational Expenses:**

Scholarships	14,000	
Education Expenses	44,100	
Sponsorship Money Paid	22,750	
Training Costs	6,164	87,014

**Total** **Rs.** **402,672****Administrative Expenses**

Repairs & Maintenance Expenses		7,350
<i>Printing &amp; Stationery:</i>		
- Juhu Center	10,768	
- Lokhandwala Center	49,552	60,320
<i>Salary of Staff:</i>		
- Juhu Center	43900	
- Lokhandwala Center	35000	78,900
Storage Expenses		9,750
Website Expenses		1,145

**Total** **Rs.** **157,465****Donations Received**

Donation received by SAC Juhu Center	340,650
Donation received by SAC Lokhandwala Center	392,405
Other Donations	72,000

**Total** **Rs.** **805,055**

Name : **SPARK-A-CHANGE FOUNDATION**  
Address : 407, "B" Wing, Samartha Aangan - 1,  
K. L. Walawalkar Marg,  
Oshiwara, Andheri (West),  
Mumbai 400 053  
Status : AOP ( Trust )  
PAN : AAPTS1938Q  
12AA Regd. No. : 47759 dt. 19.10.2015  
Asst. Year : 2016 - 2017

**COMPUTATION OF INCOME FOR THE YEAR ENDED 31.03.2016**

**Income From Other Sources:**

Donations Received	805,055	
Interest on Savings	<u>1,537</u>	806,592
Less : Expenditure incurred during the Year	560,286	
15% of the gross receipts exempt u/s. 11(1)a of the Income Tax Act, 1961.	<u>120,989</u>	<u>681,275</u>
<b>Total Income</b>		<b><u><u>125,318</u></u></b>
<b>Tax Payable on above</b>		<b><u><u>NIL</u></u></b>

*Normal J. Dalal*