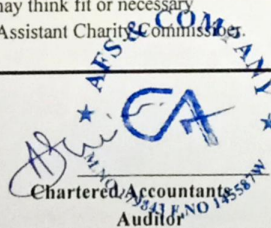


**REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registered Number :- E-31084 (Mum)
Name of the Public Trust :- Spark A Change Foundation
For the year ending 31.03.2022

AFS
C O M P A N Y
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-


Chartered Accountants
Auditor

Date:-16/09/2022

THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX.

(VIDE RULE 32)

Statement of income liable to contribution for the year ending **31ST MARCH 2022**

Name of the Public Trust :- **Spark A Change Foundation**

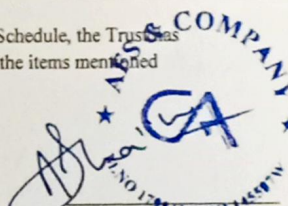
Registered Number :- **E-31084 (Mum)**

PARTICULARS	RS. P.	RS. P.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		89,50,926.00
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.	59,96,045.00	
(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.		59,96,045.00
Gross Annual Income chargeable to contribution Rs.		29,54,881.00

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 : 16/09/2022

Date : 16/09/2022


Chartered Accountants
Auditor


Trustee

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, 2022

2020-21 (RS.)	Expenditures	2021-22 (RS.) (RS.)		2020-21 (RS.)	Incomes	2021-22 (RS.) (RS.)	
-	To Expenditure in respect of Properties		-		By Interest (accrued)		2,34,896
-	Rent	-	-	49,474	Saving Bank Account	61,325	
				1,84,257	Fixed deposits	1,73,571	
				-	Income Tax refund	-	
62,509	To Establishment Expenses		2,25,370	-		-	
11,800	Audit Fees	11,800		77,65,668	By Donations		87,16,030
16,806	Website Maintenance expenses	66,302					
30,000	Legal & Professional Fees	1,34,007		-			
1,533	Bank Charges	11,950		40,914	By Income From other sources		
-	Miscellaneous Exp	811					
2,370	Conveyance	500		-	By Transfer from Reserves		Nil
	To Expenditure on the object of the Trust		57,70,675				
32,27,411	Educational Program Expenses	47,99,847					
35,96,095	Covid Relief Expenses	9,70,828					
11,54,299	To Surplus carried over to Balance Sheet		29,54,881				
80,40,313			89,50,926	80,40,313			89,50,926

UDIN :- 22179843ASNLHZ5312

As per our Report Attached
For AFS & Company
Chartered Accountants

Anwar Shakh

Mumbai Dated : 16/09/2022

FOR SPARK-A-CHANGE FOUNDATION

Trustee



Trustee

Mumbai Dated : 16/09/2022

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 2022

20-21 (RS.)	FUNDS & LIABILITIES	2021-22		2020-21	PROPERTY & ASSETS	2021-22	
		(RS.)	(RS.)	(RS.)		(RS.)	(RS.)
15,000	CORPUS FUND Trust Fund Balance as per last Balance Sheet Income tax refund Add-during the year	15,000 - -			Immovable Properties Balance as per Last B/s Add: During the year Less : Sales	- - -	
15,000			15,000		Movable Properties Electronic Tabs and Mobile Phones Balance as per Last B/s Less: Distribution to children		
19,771	Current Liabilities Outstanding Liabilities		62,300	2,33,652 (2,33,652)			
72,85,608	INCOME & EXPENDITURE ACCOUNT		1,02,40,489		Loans & Advances		
61,31,309	Balance as per last Balance Sheet	72,85,608		-	Deposits	75,000	
11,54,299	Add/Less: Deficit/ (Surplus)	29,54,881		46,176	To Others	63,533	1,38,533
					Income Outstanding		Nil
					Cash & Bank Balances		
				24,454	Cash balance	23,966	
				13,11,141	Balance with Bank	27,56,567	
				59,38,608	Fixed deposits	73,98,723	1,01,79,256
73,20,379			1,03,17,789	73,20,379			1,03,17,789

UDIN :- 22179843ASNLHZ5312

As per our Report Attached
For AFS & Company
Chartered Accountants

Anwar Shaikh
Place:- Mumbai
Dated : 16/09/2022

FOR SPARK-A-CHANGE FOUNDATION

Trustee
Place:- Mumbai
Dated : 16/09/2022



Trustee
Place:- Mumbai
Dated : 16/09/2022

SPARK-A-CHANGE FOUNDATION

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

Details of Donation raised

Particulars	F.Y 2020-21	F.Y 2021-22
Donation recd from United way of Mumbai	81,900	-
Donation from Body corporate	22,64,906	48,17,473
Donation from Foreign Sources	15,40,949	20,89,948
General Donation	38,77,913	18,08,610
Total	77,65,668	87,16,030

As per our Report Attached
For AFS & Company
Chartered Accountants

Anwar Shaikh
Mumbai Dated : 16/09/2022

FOR SPARK-A-CHANGE FOUNDATION

Trustee

Trustee

SPARK-A-CHANGE FOUNDATION

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

Expenses on the Objects of the trust

Particulars	F.Y 2020-21	F.Y 2021-22
Co-Curricular Expenses		
Career Guidance Program Fees	-	30,000
Computer Training Fees	-	2,27,047
Intensive Coaching Fees	6,37,600	12,60,200
Life Skill Program Fees	-	1,10,000
Applied Theatre Program Fees	1,27,750	
Total (A)	7,65,350	16,27,247
Education Expenses		
Salaries & Wages	9,24,180	13,96,900
Fees support for higher education	3,23,676	5,51,331
Digital Devices distributed to children	5,94,796	2,42,300
Mobile Recharges	2,25,448	2,93,696
Snack Expenses	40,829	33,278
Curriculum Exp (Books & Stationary)	1,35,493	3,97,427
Volunteer Meeting Expenses	-	44,190
Total (B.)	22,44,422	29,59,122
Program Operational Expenses		
Annual Day Expenses	23,716	
Centre Management Exp	-	56,550
Registration Exp	-	20,000
Electricity Charges	3,420	
Centre Rent	1,20,000	1,22,000
Marketing Expenses	16,523	14,928
Medical Expenses	4,000	
Repairs and Maintenance	4,000	
Fund Raising Expenses	45,980	
Total (C.)	2,17,639	2,13,478
Educational Program Expenses (A+B+C)	32,27,411	47,99,847
Covid Relief Expenses		
Grocery Distribution to Children	35,91,300	5,76,642
Medical expenses	4,795	3,94,186
Total	35,96,095	9,70,828

As per our Report attached
For AFS & Company
Chartered Accountants

Anwar Shaikh

Mumbai Dated : 16/09/2022

FOR SPARK-A-CHANGE FOUNDATION

Trustee

Trustee