

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of **NIVETHAN**, **AAATN1152H** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

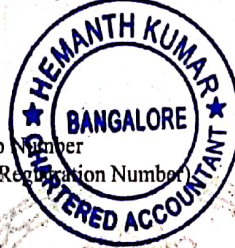
(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **Bengaluru**
Date **30/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address



HEMANTH KUMAR
026727

407 8TH B MAIN ROAD JAYA
NAGAR IVTH BLOCK BANG
ALORE KARNATAKA 560011

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	182746
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	30593
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

407 8TH B MAIN ROAD JAYA
NAGAR IVTH BLOCK BANG
ALORE KARNATAKA 560011

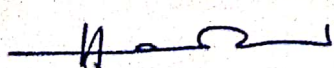
Scanned by CamScanner

NIVETHAN
19/3, Saran Centre, Gokhale Road, Chinna Chokkikulam
Madurai 625 002, Tamil Nadu

Receipts and payments account for the period from 01.04,2018 to 31.03,2019

Particulars	2018-19	2017-2018
Opening Balances:		
Cash in hand	0	0
Cash at Bank	47,353	22,331
Donations Received		
for Educational Assistance Program	1,02,946	92,500
for Thalassemia Support Program	23,836	0
other general donations	85,094	0
Bank Interest	1,463	1,348
	2,60,692	1,16,179
Less: Payments		
for Education Support Program:		
Scholarship to Needy Children	1,20,500	15,500
Help to Poor	5,000	20,000
for Thalassemia Support Program	51,000	0
for Administrative Expenses		
Bank Charges	1,246	826
Salaries	0	22,500
General Expenses (incl Audit fee)	5,000	10,000
	1,82,746	68,826
Closing Balances:		
Cash in hand	0	0
Cash at Bank	77,946	47,353
ICICI - Rs.54,436		
Kotak - Rs.15,374		
SBI - Rs.8,134		

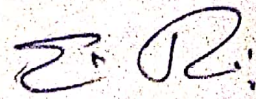
AS PER OUR REPORT OF EVEN DATE


(HEMANTH KUMAR)
PROPRIETOR
ICAI MEMBERSHIP NO. 026727
UDIN: 19026727AAAAAB5781



for NIVETHAN


Narendran. T


Ramalingam E

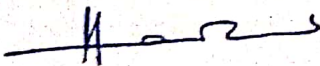
Place: Bangalore
Date: 30.09.2019

NIVETHAN
19/3, Saran Centre, Gokhale Road, Chinna Chokkikulam
Madurai 625 002, Tamil Nadu

Income and Expenditure Account for the year ended 31 March 2019

Particulars	2018-19	2017-2018
Income		
Education Support Project	1,02,946	92,500
Thalassemia Support Program	23,836	0
Other general donations	85,094	0
Bank interest	1,463	1,348
	2,13,339	93,848
Expenditure		
for Education Support Program:		
Scholarship to Needy Children	1,20,500	15,500
Help to Poor	5,000	20,000
for Thalassemia Support Program	51,000	0
for Administrative Expenses		
Bank Charges	1,246	826
Salaries	0	22,500
General Expenses (incl Audit fee)	5,000	10,000
	1,82,746	68,826
Excess of Income over Expenditure	30,593	25,022

AS PER OUR REPORT OF EVEN DATE



(HEMANTH KUMAR)
PROPRIETOR
ICAI MEMBERSHIP NO. 026727
UDIN: 19026727AAAAAB5781



for NIVETHAN


Narendran. T


Ramalingam E

Place: Bangalore
Date: 30.09.2019



NIVETHAN

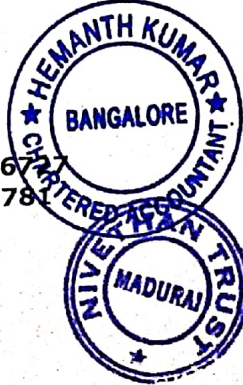
19/3, Saran Centre, Gokhale Road, Chinna Chokkikulam
Madurai 625 002, Tamil Nadu

Balance Sheet for the year ended 31 March 2019

Particulars	2018-19	2017-2018
Liabilities		
Corpus Fund	1,000	1,000
General Reserve	46,353	21,331
Add: Excess of Income over expenditure	30,593	25,022
	77,946	47,353
Assets		
Closing Balances:		
Cash in hand	0	0
Cash at Bank	77,946	47,353
ICICI - Rs.54,436		
Kotak - Rs.15,374		
SBI - Rs.8,134		
	77,946	47,353

AS PER OUR REPORT OF EVEN DATE

(HEMANTH KUMAR)
PROPRIETOR
ICAI MEMBERSHIP NO. 026727
UDIN: 19026727AAAAAB578



for NIVETHAN

Narendran. T

Ramalingam E

Place: Bangalore
Date: 30.09.2019