



**JS Sundaram & Co**  
CHARTERED ACCOUNTANTS

The Chairman & Managing Trustee  
Winvinaya Foundation  
25/3, Brindavana, 3<sup>rd</sup> corss, Saraswathi Puram  
IIM Post, Near Nano Hospitals  
Bangalore- 560 076.

Trust Registration No : BNG(U)JNR 1287 /2015-2016/BK4  
12A Registration No : CIT(E)BLR/12A/Q-27

Sirs,

Audit Report for the year ended March 31, 2019

We have examined the Statement of Affairs and income and expenditure account of Winvinaya Foundation, a trust registered under the Indian Trust Act, 1882 as at March 31, 2019 which are in agreement with the books of account maintained by the Trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the Trust so far as it appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

- a) In the case of the Statement of Affairs of the above-named Trust its statement of affairs as on March 31, 2019 and
- b) In the case of the income and expenditure account, of the excess of expenditure over income for the accounting year ended on March 31, 2019.

Place: Hyderabad  
Date: September 30, 2019

For J.S.Sundaram & Co.  
Chartered Accountants

  
Vure Raja Sekhar  
Partner

M.No.220383 / FRN 002409S



NAME	Winvinaya Foundation
ADDRESS	No. 25/3, Brindavan, Saraswathi puram, IIM Post, Near Nano Hospitals, Bengaluru-560076
STATUS	Association of Persons (Charitable Trust)
PREVIOUS YEAR	2018-19
ASSESSMENT YEAR	2019-20
PERMANENT ACCOUNT NUMBER (PAN)	AAATW3891P

### COMPUTATION OF TOTAL INCOME

Particulars	Amount Rs.	Amount Rs.
Income received during the year		25,86,876
Less: Set apart 15% of income	3,88,031	
Less: Income to be applied during the year		21,98,845
Expenses as per Income and Expenditure account	24,93,238	
Additions made to Fixed assets	8,42,640	
		33,35,878
		(11,37,034)
Eligible Surplus to be accumulated is 15% of Rs.2586876 i.e. in terms of section 11 (1)	3,88,031	
Actual Surplus Accumulated to be shown in form 10B	-	-
Taxable Surplus		-
Tax Payable		-
Less:		
Tax Deducted at source		-
Tax Payable / (Refundable)		-

**Note:**

1. The income of the trust does not fall within the definition of the word 'INCOME' as per Section 10(23c) (iii ae) of Income Tax Act, as the Trust is formed for providing relief to orphans and the aged, to help students, 'providing skills for differently abled, economically weaker sections etc. Hence, the income of the trust is not includable in the total income and is exempt as the total receipts does not exceed rupees one crore during the financial year.
2. The trust has 12A registration, vide reg.no: CIT(E)BLR/12A/Q-27/AAATW3891P/ITO(E)-2/Vol2016-17
3. The trust has 80G registration, vide reg.no: CIT(E)BLR/80G/Q-28/AAATW3891P/ITO(E)-2/Vol2016-17



Winvinaya Foundation

Balance Sheet as at March 31, 2019

Particulars	Note	As at 31st March 2019		As at 31st March 2018	
				Rs.	Rs.
<b>I. SOURCES OF FUNDS:</b>					
Capital Fund	I		16,39,568		6,66,501
Excess of Income over expenditure			93,638		9,73,067
			<b>17,33,206</b>		<b>16,39,568</b>
<b>II. APPLICATION OF FUNDS:</b>					
Fixed Assets	II				
(a) Gross Block		11,22,026		2,79,386	
(b) Less: Depreciation		-		-	
(c) Net Block			11,22,026		2,79,386
Current Assets, Loans & Advances	III				
(a) Cash and Bank Balances		3,61,180		13,60,182	
(b) Loans and Advances		2,50,000		-	
(c) Other Current Assets				-	
		6,11,180		13,60,182	
Less: Current Liabilities and Provisions	IV				
		-		-	
Net Current Assets			6,11,180		13,60,182
			<b>17,33,206</b>		<b>16,39,568</b>
Notes to Financial Statements	V				

The schedules referred above form an integral part of Balance Sheet

This is the Balance Sheet referred to in our report of even date.

For J S Sundaram & Co.

Chartered Accountants

Firm Registration No. 004209S

*V. Raja Sekhar*

Vure Raja Sekhar

Partner

Membership No: 220383



For and on behalf of

Winvinaya Foundation

*J. Anwar Dambore* *K. Seethalakshmi*

Sivasankar

Jayagopal

Trustee

Seethalakshmi

Kupparaj

Trustee



Place: Hyderabad

Date: September 30, 2019

Winvinaya Foundation

Statement of Income and Expenditure for the year ended March 31, 2019

Particulars	Sch	For the year ended 31st March 2019	For the year ended 31st March 2018
		Rs.	Rs.
<b>I. Income</b>			
Donations	VI	25,86,876	16,46,760
		<b>25,86,876</b>	<b>16,46,760</b>
<b>II. Expenditure</b>			
Payments and Benefits to Employees	VII	13,71,973	3,18,514
Administration and General Expenses	VIII	11,21,265	3,55,180
Depreciation	II	-	-
		<b>24,93,238</b>	<b>6,73,694</b>
<b>III. Surplus of Income over Expenditure</b>			
Excess of Income over Expenditure		93,638	9,73,067
Surplus/(Deficit) brought forward from previous year		16,39,568	6,66,501
		<b>17,33,205</b>	<b>16,39,568</b>

The schedules referred to above form an integral part

For JS Sundaram & Co.  
Chartered Accountants  
Firm Registration No.004209s

Vure Raja Sekhar  
Partner  
Membership No: 220383

Place: Hyderabad  
Date: September 30, 2019

For and on behalf of  
Winvinaya Foundation

Sivasankar Jayagopal  
Trustee

Seethalakshmi  
Kupparaj  
Trustee

Winvinaya Foundation  
Schedules to Balance Sheet as at 31st March 2019

Particulars	As at 31st March 2019		As at 31st March 2018	
	Rs.	Rs.	Rs.	Rs.
<b>I. Capital Fund</b>				
Opening		16,39,568		6,66,501
Excess of Income over expenditure		93,638		9,73,067
Closing capital fund		17,33,206		16,39,568
<b>III. CASH AND BANK</b>				
With Scheduled Banks:				
Axis bank account		3,60,063		13,60,182
Cash in hand		1,117		-
		3,61,180		13,60,182
<b>IV. CURRENT LIABILITIES AND PROVISIONS</b>				
TDS payable				-
Sundry Creditors				-
		-		-

SCHEDULE II		Fixed Assets				
Depreciable Assets	Opening as on 1/4/18	Rate	Additions	Disposal	Depreciation for the current year	Closing as on 31/3/19
Furniture and Fixtures	75,210	10	2,73,306	-	-	3,48,516
Plant & Machinery	2,04,176	15	5,69,334	-	-	7,73,510
	2,79,386		8,42,640	-	-	11,22,026



Winvinaya Foundation  
Schedules to Income and Expenditure Account as at 31st March 2019

Particulars	For the year ended 31st March 2019	For the year ended 31st March 2018
		Rs.
<b>VI. OTHER INCOME</b>		
Interest/Income from Deposits/Investments, etc. (Gross)	-	-
Voluntary contributions received	25,86,876	16,46,760
	25,86,876	16,46,760
<b>VII. PAYMENTS AND BENEFITS TO EMPLOYEES</b>		
Salaries	13,53,873	3,18,514
Staff Welfare Expenses	18,100	-
	13,71,973	3,18,514
<b>VIII. ADMINISTRATIVE &amp; OTHER EXPENSES</b>		
Bank Charges	708	704
Advertisement and Publicity	33,700	
Membership Fees	3,000	3,000
Consultancy Charges	7,94,019	2,65,589
Internet Expenses	27,369	3,540
Rates and Taxes	1,400	
Courier Charges	2,005	
Dues and Subscriptions	4,368	
Repairs and maintenance	48,702	11,505
Printing and stationary	2,816	51,826
Rent	1,43,629	
Miscellaneous expenses	59,549	19,016
	11,21,265	3,55,180

