

TAMAHAR TRUST
Apartment No. 301, No. 23, Venkat Vihar
12th Main, 15th Cross, Malleshwaram, Bangalore -560055
Balance Sheet as on 31st March 2021

(in INR)

Particulars		Year Ended 31, 2021	Year Ended March 31, 2020
I	Liabilities		
1	General Fund		
	As per last Balance Sheet	4,753,615	6,640,611
	Add: Additions during the year	140,000	-
	Add: Excess of Income over Expenditure as per Income and expenditure account	1,333,511	(1,886,996)
		6,227,126	4,753,615
2	Current Liabilities		
	Other Current Liabilities	893,211	993,257
	Total	7,120,337	5,746,872
II	Assets		
1	Fixed Assets		
	As per Schedule	463,313	544,341
2	Investments		
	Investment in shares	1,022,865	-
3	Deposits		
	Rent Deposit	270,000	930,000
	Fixed Deposit - Banks	1,901,270	1,599,736
4	Cash and Bank balances		
	Cash in Hand	3,676	2,326
	Balance with Banks	3,440,834	2,565,271
5	Loans and Advances		
	TDS Receivable	18,379	84,198
	Advance to employees	-	21,000
	Total	7,120,337	5,746,872

For Vivek Mallya & CO
Chartered Accountants
FRN : 016109s



Vivek Mallya

Vivek Mallya, FCA, CPA (USA), Mcom, IRP
Chartered Accountant
M.NO : 208198
UDIN: 21208198 AAAAAA L6546
Place: Bangalore
Date: 24/9/2021

For and on behalf of
Tamahar Trust
PAN : AABTT8544P

K. Bhaskar Pai

K. BHASKAR PAI

Place : Bangalore
Date: 24/09/2021

A.S. Arvind

A.S. ARVIND



TAMAHAR TRUST
Apartment No. 301, No. 23, Venkat Vihar
12th Main, 15th Cross, Malleshwaram, Bangalore -560055
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2021

Particulars	Year Ended 31st March 2021		Year Ended 31st March 2020	
Income				
Donations -Domestic	5,393,422		5,896,780	
Donations -FCRA	1,293,377		1,647,499	
Participation fees	1,295,210		2,036,925	
Donations -Shares	1,257,848		-	
Interest Incomes	69,812		254,385	
Interest ion Income Tax Refund	4,606			
Miscellaneous Income	19,760		15,432	
Total		9,334,035		9,851,021
Expenditure				
Salary	6,620,264		7,846,279	
Consultancy fees	346,803		1,016,958	
Employers Contribution to ESI and EPF	299,469		307,704	
Rent	242,247		1,135,739	
Repairs & Maintenance	169,847		27,972	
Depreciation as per schedule	81,028		96,901	
Accounting Fees	53,000		60,000	
Office Maintenance	39,448		101,892	
Loss on sale of shares	29,309		-	
Subscription and Membership	20,698		15,698	
Audit fees	20,000		20,000	
Power and Water	19,784		75,923	
Rates & Taxes	16,898		40,360	
Printing & Stationery	9,377		129,480	
Staff welfare Expenses	9,065		126,986	
Meeting, Seminar, Training & Development Expenses	7,241		83,466	
Telephone, Internet and Website	6,132		20,769	
Computer Maintenance	4,440		36,110	
Travelling & Conveyance	3,473		32,815	
Miscellaneous Expenses	2,001		12,517	
Function & Festivals	-		509,467	
Summer Camp Expenses	-		37,907	
Donations	-		3,074	
Excess of Income over Expenditure transferred to Balance Sheet		8,000,524		11,738,017
Total		9,334,035		9,851,021

For Vivek Malliya & CO
Chartered Accountants
FRN : 016109s

Vivek Malliya

Vivek Malliya, FCA, CPA (USA), Mcom, IRP
Chartered Accountant

M.NO : 208198

UDIN: 21208198 AAAAAL6546

Place: Bangalore

Date: 24/9/21



For and on behalf of
Tamahar Trust
PAN : AABTT8544P

K. Bhaskar Pai
Trustee

A.S. Arvind
Trustee

K. BHASKAR PAI A.S. ARVIND

Place : Bangalore

Date: 24/09/2021



TAMAHAR TRUST
 Apartment No. 301, No. 23, Venkat Vihar
 12th Main, 15th Cross, Malleshwaram, Bangalore -560055
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Year Ended 31st March 2021		Year Ended 31st March 2020	
Receipts				
Opening balances				
Cash in Hand	2,326		33,946	
Balance with Banks	2,565,271	2,567,597	2,809,564	2,843,510
Interest Income	68,542		165,541	
Bank Deposit Withdrawals	1,799,736		3,150,417	
Donation Received	6,686,799		7,544,279	
Participation Fees	1,293,110		2,036,925	
Miscellaneous Incomes	10,866		16,880	
Professional & Consultation Charges	-		202,500	
Corpus Fund Received	140,000		-	
Sale of Shares	205,674		-	
Income Tax refund Received	65,819		-	
Rent Deposit Received	453,600	10,724,146	-	13,116,542
Total		13,291,743		15,960,052
Payments				
Salary	6,951,561		7,758,667	
Rent	203,131		1,045,526	
Audit fees	-		-	
Accounting Fees	49,700		68,500	
Subscription and Membership	20,698		15,698	
Consultancy fees	336,066		1,170,139	
Office Maintenance	40,796		97,496	
Power & Water	574		83,659	
Telephone Internet and Website	6,132		20,769	
Repairs & Maintenance	10,710		27,972	
Computer Maintenance	4,440		36,110	
Printing & Stationery	8,029		134,895	
Staff welfare Expenses	18,661		121,786	
Travelling & Conveyance	3,473		32,815	
Miscellaneous Expenses	1,701		7,102	
Fixed Asset Additions	-		151,889	
Donations	-		3,074	
Meeting, Seminar, Training & Development Expenses	7,241		83,466	
Summer Camp Expenses	-		37,907	
Function & Festivals	-		509,467	
Advance to employee	-		34,000	
TDS Paid	61,401		231,158	
Rates & Taxes	2,919		40,360	
Rent Deposit Paid	20,000		280,000	
Bank Deposits	2,100,000	9,847,233	1,400,000	13,392,455
Closing Balances:				
Cash in Hand	3,676		2,326	
Balance with Banks	3,440,834	3,444,510	2,565,271	2,567,597
Total		13,291,743		15,960,052

Depreciation is computed, per provisions of the Income-tax Act, 1961

For Vivek Mallya & CO
 Chartered Accountants
 FRN : 016109s



Vivek Mallya, FCA, CPA (USA), MCom, IRP
 Chartered Accountant
 M.NO : 208198
 Place: Bangalore
 Date: 24/9/21

For and on behalf of
 Tamahar Trust
 PAN : AABTT8544P

K. BHASKAR PAI
 Trustee

A. S. ARVIND
 Trustee

Place : Bangalore
 Date: 24/09/2021



TAMAHAR TRUST

Apartment No. 301, No. 23, Venkat Vihar
12th Main, 15th Cross, Malleshwaram, Bangalore - 560055

Schedule for Fixed Assets and Depreciation for the Year ended 31st March 2021

(in INR)

PARTICULARS	WDV AS ON 01.04.2020	ADDITIONS >180 days	ADDITIONS <180 days	DELETIONS	TOTAL	DEPRECIATION	WDV AS ON 31.03.2021
<u>Block - I (10%)</u> Furniture	98,213	-	-	-	98,213	9,821	88,392
<u>Block - II (15%)</u> Equipments Toys	359,522 69,458	-	-	-	359,522 69,458	53,928 10,419	305,594 59,039
<u>Block - IV (40%)</u> Printer Software	10,139 7,009	-	-	-	10,139 7,009	4,056 2,804	6,083 4,205
Grand Total	544,341	-	-	-	544,341	81,028	463,313

For Vivek Malliya & CO
FRN: 0161095



Vivek Malliya

Vivek Malliya, FCA
Chartered Accountant
M.NO : 208198
Place: Bangalore
Date: 24/9/21

For and on behalf of
Tamahar Trust
PAN : AABTT8544P

A.S. Arvind

Trustee
A.S. ARVIND

Trustee
K. BHASKAR PAI
Place : Bangalore
Date: 24/09/2021



TAMAHAR TRUST

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Notes forming part of Financial Statements for the year ended March 31, 2021

1 Background

Tamahar Trust was formed on May 16, 2010. The Trust is primarily constituted to treat the children who are suffering from Autism spectrum, hyperactivity and attention deficit issues. The Trust is registered u/s 12AA of the Income-tax Act, 1961 (IT Act) vide registration dated April 25, 2011 and the trust is also registered u/s 80G of the IT Act. The Trust has applied for revalidation of its Section 12A Exemption and Section 80G Deduction Certificates.

2 Significant Accounting Policies

2.1 Basis of preparation of Financial Statements

The financial statements are prepared on a going concern concept, under historical cost convention. The Trust follows cash basis of Accounting, as permitted under Section 145 of the IT Act except in the case of charge of assets as depreciation (as required u/s 32 of the IT Act).

2.2 Recognition of income and expenditure

Incomes including donations, fees and other receipts are recognised in the books on receipt basis. Similarly, all expenses are recognised on the basis of payments made.

3 Fixed Assets and Depreciation

Fixed Assets are accounted at cost of acquisition and depreciation on the same is charged on the Written Down Value method as per the provisions of the IT Act, read with Rules thereto.

4 Others

The Trustees estimate that there exists no liability actual or contingent related to employee benefits, other than those accounted in the books.

The Activity of the Trust is exempt under IT Act. Hence, no taxes are paid nor any tax liability is anticipated.

5 Previous Years figures

Previous year's figures have been regrouped, renamed and reclassified wherever required.

For Vivek Mallya & CO
FRN: 016109s

Vivek Mallya

Vivek Mallya
Chartered Accountant
M.NO : 208198
Place: Bangalore
Date: 24/9/21



For and on behalf of
Tamahar Trust
PAN : AABTT8544P

K. Bhaskar Pai
Trustee

K. BHASKAR PAI

A. S. Arvind
Trustee

A. S. ARVIND

Place : Bangalore

Date: 24/09/2021

