

Partners :

CA. R. BUPATHY, B.Com., FCA.,
CA. V. THIAGARAJAN, B.Com., FCA.,
CA. D. PURUSHOTHAMAN, B.Com., FCA., DISA (ICAI),
CA. T. THULASIMALA, B.Com., FCA.,
CA. T. SANGEETH, B.Com., FCA.,
CA. K. SMARTIN SIMON, B.Com., MBA, FCA.,
CA. N. MOHAMMED SHAREEF, B.Com., FCA.,



R. BUPATHY & CO.,

CHARTERED ACCOUNTANTS

'VIBGYOR', FIRST FLOOR,
139, KODAMBAKKAM HIGH ROAD,
NUNGAMBAKKAM, CHENNAI - 600 034.

☎ : 91-44-2827 8300 / 2827 7590
91-44-2824 2302

✉ : clientsupport@rbco1976.com
partners@rbco1976.com

Registered Network, Dubai - SPA Auditing & Affiliates - (ICAI Ref : NRN/S/15)

☎ : 00971-42349617 ✉ : sg@spaauditing.com

To
The Trustees,
ASHA TRUST,
New No 54, Old No 34,
Bhimasena Garden Street,
Mylapore, Chennai,
Tamil Nadu - 600 004.

Thank you for re-appointing us as your auditor. This letter sets out our understanding of the terms of our engagement. This letter explains the scope of our work. It sets out the respective responsibilities of you, the client, and us.

Scope of our work

- To audit the financial statements viz, Balance Sheet, Income & Expenditure Account and Receipts and Payments account for the year ended 31st March 2023.

Clients' responsibilities

The responsibility for the preparation of financial statements on a going concern basis is that of the management. The management is also responsible for selection and consistent application of appropriate accounting policies, including implementation of applicable accounting standards along with proper explanation relating to any material departures from those accounting standards. The management is also responsible for making judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the trust at the end of the financial year and of the income and expenditure of the trust for that period.

The responsibility of the management also includes the maintenance of adequate accounting records and internal controls for safeguarding of the assets of the trust and for the preventing and detecting fraud or other irregularities. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Our Responsibilities

We will conduct our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

However, having regard to the test nature of an audit, persuasive rather than conclusive nature of audit evidence together with inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements of financial statements, resulting from fraud, and to a lesser extent error, if either exists, may remain undetected.



Tax Compliance work

We have agreed to prepare, a computation of the profits of the business / affairs, adjusted with the provisions of the Income-tax Act, 1961 and the rules made there under, and advise you on the total tax liability. Subject to your approval, this will be filed electronically in the prescribed e-return.

In case your return is subjected for examination by the income-tax authorities and in the event of any undisclosed income being brought to notice, it shall be your responsibility to meet the tax liability, including interest and penalty thereon.

Exclusions

- Our scope of work does not include representation before the Income-tax authorities for Assessment or for any other matter.
- Refund follow up

Fees

Our fees are based upon the skill involved and the time occupied on the work and will be charged on completion of our service and will be due on presentation.

Agreement of Terms

Once it has been agreed, this letter will remain effective for one year (A.Y 2024-25). Please confirm your agreement with the terms of this letter by signing this copy and returning it to us.

If this is not in accordance with your understanding of the terms of our appointment, please let us know and we will be happy to give you any further information you require.

Yours Sincerely,

For R. Bupathy & Co.,
Chartered Accountants.



CA V. THIAGARAJAN
Partner
ICAI M No. 203328



Acknowledged by: K. Rajaraman.

Date: 28.08.23.

Partners :



R. BUPATHY & CO.,

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☎ : 00971-42349617 ✉ : sg@spaauditing.com

INDEPENDENT AUDITOR'S REPORT

TO

THE TRUSTEES

M/S. ASHA TRUST CHENNAI

New No. 54 (Old No. 34),
Bhimasena Garden Street,
Mylapore,
Chennai - 600 004.

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/S ASHA TRUST CHENNAI, which comprise the Balance Sheet as at March 31, 2023, the related Receipt and payments Accounts as at March 31, 2023, which we have signed under reference to this report.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Trustees are responsible for the preparation of Financial Statements that give a true and fair view of the financial position of the trust in accordance with the generally accepted accounting practices and Accounting Standards applicable to it issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the State of affairs as at March 31, 2023;
- b) In the case of Income and Expenditure Account Excess of Income over Expenditure of its accounting Year ending on 31st MARCH, 2023.

Place : Chennai
Date : 31-3-24

For R. Bupathy & Co.,
Chartered Accountants
FRN: 0005255



CA V. THIAGARAJAN
Partner

ICAI M.No.:203328

UDIN: 24 20 33 2 8 8 KBN 555801



ANNEXURE TO AND FORMING PART OF THE BALANCE SHEET OF ASHA CHENNAI TRUST FOR THE YEAR ENDED ON 31ST MARCH 2023

Significant Accounting Policies:

1. ACCOUNTING CONCEPTS:

The Trust follows the Accrual basis of accounting and recognizes the income and expenditure on the concept of accrual, thereby accounting the income and expenses as and when they are incurred instead of cash basis.

2. FIXED ASSETS:

Fixed assets are stated at their original cost of acquisition including all the related expenses which are attributable to bring the asset to the present location and condition.

3. DEPRECIATION:

Depreciation for the assets are charged at the rates specified in the Income Tax Act, 1961. Trust follows the Written Down Value Method wherein depreciation is provided from this year onwards and hence the full depreciation is provided on the opening value. For the additions made during the year, full depreciation is provided for assets put to use for more than 180 days and 50% of the depreciation is provided for assets put to use for less than 180 days. No depreciation is provided on the deletions made during the year.

	Rate of Depreciation
Computer & other equipment	40%
Furniture	10%
Motor Cycle	15%
Inverter	15%
Camera	15%

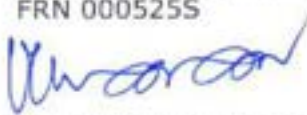
4. In respect of items in the nature of assets meant for the donations/CSR projects are treated as Work in Progress.



5. In the opinion of the management the current assets, Loans and advances are correct of the value stated, if realized in the ordinary course of activity. Subject to the notes the provision for all liabilities is adequate and not in excess of the amounts considered reasonably necessary. There are no Contingent Liabilities other than those stated in the Notes.
6. Donor allocations to the projects and costs allocated to them are based on the discretion of the management of the branch.

For R. Bupathy & Co.

Chartered Accountants
FRN 000525S




CA. V. THIAGARAJAN
Membership No. 203328
Partner

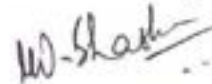


Place: Chennai
Date: 31.3.24

For Asha Chennai Trust



Rajaraman Krishnan
Authorized Signatory



Bhaskar Venkateshwaran
Authorized Signatory

ASMA CHENNAI
HOW NO 54 (OLD NO 34) BRIMASIVA GARDEN STREET, MYLAPORE, CHENNAI-600 004

RUPEE - BALANCE SHEET AS AT 31.03.2023

LIABILITIES	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	ASSETS	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
Head Office							
Opening Balance		47,54,355	51,40,187	Fixed Assets	1	17,17,808	19,02,546
Add-Excess of Income		31,19,259	17,39,268	Work in Progress	2		
Less: Transfer to Varanasi - HO		6,07,042	21,25,100	Current Assets	3		
Less: Transfer to Branches		3,00,000		Rental Advance		1,58,500	10,000
Transfer to Bangalore Branch			69,46,572	Staff Advance		18,88,892	12,72,397
			30,000	Cash At Bank - HDFC Bank Brabant Nagar		32,23,238	15,43,850
Provision for Audit fees				Cash in Hand		8,134	25,562
			69,96,372			85,16,572	47,54,355

For ASMA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 31-03-2023

Verified and found correct as per the books of accounts
For R. BIPATHY & CO.,
Chartered Accountants
Firm Registration No:0000235



W. V. Venkateshwaran

W. V. Venkateshwaran
AUTHORISED SIGNATORY

CA. V. THIRUGAJJAN
Partner
ICAI Membership No:203328

UDIN - NO : 24203328 BMBN55801

ASHMA CHENNAI
 NEW NO 54 (OLD NO 34) BHIMAGENA GARDEN STREET, MTLAPORE, CHENNAI-600 034
 FCRA - BALANCE SHEET AS AT 31.03.2023

			2021-22 Amount (Rs.)	2022-23 Amount (Rs.)	2023-24 Amount (Rs.)	SCHEDULE NO.	ASSETS	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)	2023-24 Amount (Rs.)
LIABILITIES	SCHEDULE NO.	2021-22	2022-23	2023-24	ASSETS	SCHEDULE NO.	2021-22	2022-23	2023-24	2021-22
Head Office					Fixed Assets	1	29,30,298			15,02,605
Opening Balance		27,78,025	1,83,00,000	1,40,52,273	Work In Progress	2	1,41,00,000			4,31,189
Add: Amount received from Varanasi		1,83,00,000	1,86,38,133		Current Assets	3	1,40,52,273	3,15,158		37,500
Less: Excess of Expenditure over Income		1,86,38,133			Staff Advance			53,440		34,032
					Cash At Bank - HDFC Bank Besant Nagar					34,032
					Cash In Hand					59,039
					Rental Advance					80,000
										1,97,500
										24,35,892
										27,78,025
										24,35,892
										27,78,025

For ASMA CHENNAI

Verified and found correct as per the books of accounts
 For R. BUPATHY & CO.,
 Chartered Accountants
 Firm Registration No: 0005235

K. Rajaraman
 Rajaraman Krishnan
 AUTHORISED SIGNATORY

PLUCKE : CHENNAI
 DATE : 31.03.24



Thirugan
 CA. V. THIRUGANJAN
 Partner
 ICAI Membership No: 2033338

UDIN: NO : 24203328BXBNSS5801

ASHA CHENNAI

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004

CONSOLIDATED - BALANCE SHEET AS AT 31.03.2023

LIABILITIES	2022-23		2021-22		SCHEDULE NO.	ASSETS		2022-23		2021-22	
	Amount (Rs.)		Amount (Rs.)			Amount (Rs.)		Amount (Rs.)			
Head Office					1	Fixed Assets		32,20,413			43,29,000
Opening Balance	75,32,360		80,70,485		2	Work In Progress		4,51,189			70,000
Add: Amount received from Varamani	1,83,00,000		1,41,00,000		3	Current Assets		2,38,500			14,09,897
Less: Excess of Expenditure over Income	1,55,18,875		1,25,13,805			Retained Advance		19,26,391			15,78,282
Less: Transfer to Branches	9,07,042		21,25,100			Staff Advance	75,32,380	35,38,316			85,201
Provision for Audit fees			94,04,463			Cash At Bank - HDFC Bank Secant Nagar		35,99,970			16,63,483
			30,000			Cash In Hand					
			94,36,463								
			75,32,380					94,36,463			75,32,380

For ASHA CHENNAI

Verified and found correct as per the books of accounts
For R. BIPATHY & CO.,
Chartered Accountants
Firm Registration No: 0005235

K. Rajaraman

W. Babu

Rajaraman Krishnan
AUTHORISED SIGNATORY

Bhabbar Venkateshwaran
AUTHORISED SIGNATORY



CA. V. THIRAGARAJAN
Partner
ICAI Membership No: 203338

PLACE : CHENNAI
DATE 31.3.24

UDIN No : 24203328BKB NSS5801

ASHA CHENNAI							
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004							
RUPEE - INCOME & EXPENDITURE A/c FOR THE PERIOD							
EXPENDITURE	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	INCOME	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
To Administration Expenses	4	4,64,742	2,21,857	By Donation Received		1,14,66,834	25,76,862
To Educational Program Expenses	5	88,17,398	6,78,561	By Bank Interest		1,58,033	86,424
To Relief Work Program Expenses	6	-	-	By transfer from HQ		23,90,815	23,90,833
To Audit Fees		62,450	23,600	By Penalty returned			
To Penalty paid Behalf HQ		-	23,90,833				
To Depreciation		10,51,833					
To Donation - Asha South India Trust		5,00,000					
To Excess of Income over Expenditure		31,19,259	17,39,268				
		1,40,15,682	50,54,119			1,40,15,682	50,54,119

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 31.03.24

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:0005255



[Signature]

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN NO : 24203328 BKNSS 5801

ASHA CHENNAI						
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004						
FCRA - INCOME & EXPENDITURE A/c FOR THE PERIOD						
EXPENDITURE	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	INCOME	SCHEDULE NO.	2021-22 Amount (Rs.)
To Administration Expenses	4	3,03,658	5,68,583	By Donation Received		
To Educational Program Expenses	5	1,72,56,921	1,36,17,628	By Bank Interest		19,175
To Relief Work Program Expenses	6	2,300	91,000	By transfer from Asha HQ		
To Depreciation		10,94,429.79		By Excess of Expenditure over Income		1,42,52,273
		1,86,57,308	1,42,77,211			1,86,57,308
						1,42,77,211

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 31.03.24

Verified and found correct as per the books of accounts
For R. BIJATHY & CO.,
Chartered Accountants
Firm Registration No:0005255



W. S. S.

Bhaskar Venkateshwaran
AUTHORISED SIGNATORY

W. S. S.

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN No : 24203328BKBNS55801

ASHA CHENNAI

NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004

CONSOLIDATED - INCOME & EXPENDITURE A/c FOR THE PERIOD

EXPENDITURE	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	INCOME	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
To Administration Expenses	4	7,68,400	7,90,440	By Donation Received		1,14,66,834	25,76,862
To Educational Program Expenses	5	2,60,74,319	1,42,96,189	By Bank Interest		1,77,208	1,11,362
To Relief Work Program Expenses	6	2,300	91,000	By transfer from HQ		23,90,815	23,90,833
To Audit Fees		62,450	23,600	By Penalty returned			
To Penalty paid Behalf HQ		5,00,000	23,90,833				
To Donation - Asha South India Trust		21,46,263		By Excess of Expenditure over Income		1,55,18,875	1,25,13,006
To Depreciation						2,95,53,732	1,75,92,063
		2,95,53,732	1,75,92,062			2,95,53,732	1,75,92,063

For ASHA CHENNAI

K. Rajaraman.

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI

DATE 31-03-24

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:0005255

CA. V. THIAGARAJAN
Partner

ICAI Membership No:203328

UDIN - No: 24003328BK6N55801

ASHA CHENNAI
 NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004
 RUPEE - RECEIPTS & PAYMENTS A/C FOR THE YEAR

RECEIPTS	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	PAYMENTS	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance	3	13,13,000	12,31,500
Cash At Bank		15,43,800	32,91,809	By Administration Expenses	4	4,64,742	2,21,858
Cash In Hand		25,562	24,639	By Educational Program Expenses	5	84,35,918	6,20,770
To Donation Received		1,14,66,834	25,76,861	By Rental Advance		1,48,500	
To Transfer from Asha HQ			23,90,833	Building (ADWMS Handivaram toilet)		1,08,000	
To Interest		1,58,033	86,403	By Building (Chibbamparampatti Toilet)			
To Staff Advance		6,96,565	7,96,103	By Audit Fees		32,450	23,600
To Transfer from IFTA A/c		30,000		By Motorcycle			
To Imprest transfer (volunteer to volunteer)				By Computer (Asset)		11,40,575	9,83,593
To Penalty returned		23,90,815		By Transfer to branches		9,07,042	21,25,100
				By Transfer to Apha South India Trust		5,00,000	
				By Disaster relief expenses			
				By imprest transfer (volunteer to volunteer)			
				By withdrawal from bank (prepost to volunteer)			
				By Cash and Bank Balances		30,000	23,90,833
				Cash At Bank - HDFC Bank Besant Nagar		32,23,238	15,43,850
				Cash In Hand		8,134	25,561
		1,63,11,598	91,66,665			1,43,11,599	91,66,665

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishna
 AUTHORIZED SIGNATORY

PLACE : CHENNAI
 DATE 31.03.24

Verified and found correct as per the books of accounts
 For R. BUPATHY & CO.,
 Chartered Accountants
 Firm Registration No:0009255



R. Bupathy

R. Bupathy
 AUTHORIZED SIGNATORY

UDIN No: 2420 3328 BKBN SS5801
 CA. V. THIRAGARAJAN
 Partner
 ICAI Membership No: 2033328

RECEIPTS	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	PAYMENTS	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance	3		2,00,000
Cash At Bank		34,432	3,85,050	By Administration Expenses	4	3,02,657	5,68,579
Cash In Hand		59,639	47,137	By Educational Program Expenses	5	1,63,89,738	1,32,81,613
				By Relief Work program Expenses	6	2,300	91,000
To Amount received from varanasi		1,83,00,000	1,41,00,000	By Building Gandhigramam		2,74,400	
To Interest		19,175	24,938	By Building PUMS Kuradikulam		1,76,789	1,28,103
To Staff Loans & Advances		1,60,000	91,500	By Building (Kovovatchipatti Toilet)		47,510	10,500
To imprest transfer (volunteer to volunteer)			21,000	By Furniture & Fixtures		20,000	2,14,759
To withdrawal from bank (Imprest to volunteer)				By Computer (Asset)		9,70,254	21,000
				By Imprest transfer (volunteer to volunteer)		20,000	60,000
				By Rental Advance			34,432
				By Cash and Bank Balances		3,15,158	59,639
				Cash At Bank - HDFC Bank Besant Nagar		53,440	
				Cash In Hand			
		1,85,73,246	1,46,69,625			1,85,73,246	1,46,69,625

Verified and found correct as per the books of accounts
 For R. BUPATHY & CO.,
 Chartered Accountants
 Firm Registration No:0005255



M. S. Sathya
 Bhaskar Venkateshwarar
 AUTHORIZED SIGNATORY

K. Rajarajan
 Rajarajan Krishnan
 AUTHORIZED SIGNATORY

UDIN No: 24203328 BKBNSS5801

PLACE: CHENNAI
 DATE: 31.03.24

V. Thiruganjan
 CA. V. THIRUGANJAN
 Partner
 ICAI Membership No: 2033228

RECEIPTS		CONSOLIDATED - RECEIPTS & PAYMENTS A/C FOR THE YEAR		PAYMENTS	
SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)	SCHEDULE NO.	2022-23 Amount (Rs.)	2021-22 Amount (Rs.)
To Cash and Bank Balances					
Cash At Bank	15,76,282	36,76,859	By Staff Advance	13,13,000	14,31,500
Cash In Hand	85,200	71,773	By Administration Expenses	7,48,398	7,90,437
To Amount received from Varanasi	1,93,00,000	1,41,00,000	By Educational Program Expenses	2,48,25,656	1,39,02,383
To Donation Received	1,14,66,834	25,76,861	By Rental Advance	1,68,500	60,000
To Interest	1,77,208	1,11,362	By Relief Work program Expenses	2,300	91,000
To Loans & Advances	8,56,505	8,87,601	By Audit Fees	32,450	23,600
To Transfer from Asha HQ		23,90,833	By Motorcycle	-	-
To Imprest transfer (volunteer to volunteer)	30,000	21,000	By Furniture & Fixtures	20,000	10,500
To Penalty returned	23,90,815	-	By Computer	21,10,829	11,98,352
			By Building (ADHNG Nandhiaram toilet)	1,06,000	-
			By Building PUGS Karadoulam	1,76,789	-
			By Building Gandhigramam	2,74,400	-
			By Building (Kovvachipatti Toilet)	47,510	1,28,103
			By Building (Chithamparanpatti Toilet)	-	-
			By Rental Advance	-	-
			By Transfer to branches	9,07,042	21,25,100
			By Transfer to Rupee A/c	-	-
			By Imprest transfer (volunteer to volunteer)	30,000	21,000
			By withdrawal from bank (Imprest to volunteer)	-	-
			By Transfer to Asha South India Trust	5,00,000	23,90,833
			By Cash and Bank Balances	-	-
			Cash At Bank - HDFC Bank Besant Nagar	35,38,396	15,76,282
			Cash In Hand	61,574	85,200
				3,48,84,844	2,38,36,290

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 21.03.24

Verified and found correct as per the books of accounts
For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:0005255

R. Bupathy

R. BUPATHY & CO. CHARTERED ACCOUNTANTS
No. 130, K.H. ROAD CHENNAI 600 034

CA. V. THIRUGARAJAN
Partner
ICAI Membership No:203328

UDIN: No: 24203328 BMBN55801

Name of the Trust : Adva Trust
 Financial Year : 2023-24
 Audit Area : Fixed Assets
 Schedule 1

MURTI - FIXED ASSETS										
Asset OF ASSETS	Rate of Dep	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 31.03.2023	Depreciation for the period	Total Depreciation	WDV as on 31.03.2023
Computer & Tab	0.40	16,74,848	7,19,000	4,29,575	1,23,480	26,99,943	6,69,818.00	3,71,100.00	10,40,918.00	16,99,025.00
Furniture	0.10	16,000	-	-	-	16,000	1,600.00	-	1,600.00	14,400.00
Motor Cycle	0.15	42,000	-	-	-	42,000	6,300.00	-	6,300.00	35,700.00
TOTAL		17,32,848	7,19,000	4,29,575	1,23,480	27,81,943	8,80,718	3,71,100	10,51,818	17,17,800

VYASA - FIXED ASSETS										
Asset OF ASSETS	Rate	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 31.03.2023	Depreciation for the period	Total Depreciation	WDV as on 31.03.2023
Computer	0.40	30,79,848	3,75,000	6,51,254	9,71,870	30,34,232	8,21,819.04	3,36,076.80	11,57,895.84	19,76,336.16
Inverter	0.15	-	47,000	-	-	47,000	7,050.00	-	7,050.00	40,950.00
Camera	0.15	5,790	-	-	-	5,790	868.35	-	868.35	4,921.65
Furniture	0.10	47,713	-	20,000	20,000	47,713	4,771.25	1,888.00	6,659.25	41,053.75
Motor Cycle	0.15	45,000	-	-	-	45,000	6,750.00	-	6,750.00	38,250.00
TOTAL		31,78,341	3,19,000	6,71,254	9,91,870	35,87,719	13,63,238	5,24,915	18,88,153	17,00,566

COMBINED - FIXED ASSETS										
Asset OF ASSETS	Rate	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 31.03.2023	Depreciation for the period	Total Depreciation	WDV as on 31.03.2023
Computer	0.40	27,54,696	9,97,000	10,76,829	9,95,750	38,32,875	10,07,717.04	6,75,156.80	16,82,873.84	21,50,001.16
Inverter	0.15	-	47,000	-	-	47,000	7,050.00	-	7,050.00	39,950.00
Camera	0.15	5,790	-	-	-	5,790	868.35	-	868.35	4,921.65
Furniture	0.10	47,713	-	20,000	20,000	47,713	4,771.25	1,888.00	6,659.25	41,053.75
Motor Cycle	0.15	1,27,000	-	-	-	1,27,000	19,050.00	-	19,050.00	1,07,950.00
TOTAL		28,87,699	10,14,000	10,96,829	7,15,750	42,68,877	16,28,047	6,18,114	22,46,161	20,42,716

K. Rajaraman

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Name of the Trust : Asha Trust
 Financial Year : 2022-23
 Audit Area : Work in Progress
 Schedule 2

RUPEE - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV
ADWMS Nandhivaram toilet	1,50,000		1,08,000	2,58,000	-
Total	1,50,000		1,08,000	2,58,000	

FCRA - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV
ADWMS Nandhivaram toilet	1,00,000			1,00,000	-
Koovachipatti Toilet	1,28,103		47,510	1,75,613	-
Sugadharam : Gandhigramam			2,74,400		2,74,400
Sugadharam : PUMS Karadikullam			1,76,789		1,76,789
Total	2,28,103	-	4,98,699	2,75,613	4,51,189

CONSOLIDATED - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV
ADWMS Nandhivaram toilet	2,50,000	-	1,08,000	3,58,000	-
Koovachipatti Toilet	1,28,103	-	47,510	1,75,613	-
Sugadharam : Gandhigramam		-	2,74,400		2,74,400
Sugadharam : PUMS Karadikullam		-	1,76,789		1,76,789
Total	3,78,103	-	6,06,699	5,33,613	4,51,189

K. Rajaraman.

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Name of Trust: ASHA Trust
Schedule 3
Staff Advance Schedule

S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Anand	30,000	-	12,000	18,000
2	Anusuya M	47,500	-	15,000	32,500
3	Aruna B	38,500	-	3,000	35,500
4	Asha K	50,000	-	4,001	45,999
5	Dharani K	40,000	-	10,000	30,000
6	Divya J	37,500	-	10,000	27,500
7	Eswari R	37,500	25,000	17,500	45,000
8	Geetha K	42,500	-	27,500	15,000
9	Gnanasoundari A	48,000	6,000	36,000	18,000
10	Janova P	26,000	-	-	26,000
11	Jaya	3,000	-	3,000	-
12	Jayaseelan	4,000	-	4,000	-
13	Jayashree A	40,000	-	22,000	18,000
14	Jothi T	15,999	34,000	4,000	45,999
15	Iswarya M	39,499	-	27,500	11,999
16	Kanagalakshmi S	38,000	-	38,000	-
17	Kasturi K	3,000	-	-	3,000
18	Mary P	24,000	-	11,000	13,000
19	Mathumitha K	25,000	29,000	16,000	38,000
20	Nadhiya B	22,500	37,500	25,000	35,000
21	Nirmala G	15,000	50,000	18,000	47,000
22	Nishanthi	50,000	-	20,000	30,000
23	Philomina	40,000	-	16,500	23,500
24	Radha Gowri P	2,500	-	2,500	-
25	Radha K	26,500	-	12,000	14,500
26	Radhika M	6,000	-	6,000	-
27	Rajkumari J	50,000	-	-	50,000
28	Ramdhoss	11,000	-	12,500	1,500
29	Ramya	16,000	-	16,000	-
30	Renuga G	5,000	-	-	5,000
31	Sailaja D	58,000	-	3,000	55,000
32	Sakila V	46,000	-	10,000	36,000
33	Sangeetha A	25,000	-	20,000	5,000
34	Santhameena	34,000	-	34,000	-
35	Saranya	42,000	-	17,000	25,000
36	Sasikala S	4,000	2,000	6,000	-
37	Sathya T	-	6,000	4,000	2,000
38	Seetha Ezhilarasi K	22,500	50,000	25,000	47,500
39	Selvi K	20,000	-	20,000	-
40	Soundariya	50,000	-	15,000	35,000
41	Srinivasan M	21,899	15,000	-	36,899
42	Sulochana	10,000	-	10,000	-



43	Sumithra R	-	-	-	-
44	Tamilselvi V	37,500	-	22,500	15,000
45	Thenmozhi D	37,500	6,000	7,501	35,999
46	Vanitha R	35,500	-	10,000	25,500
47	Vijayan N	-	-	-	-
48	Aathilakshmi M	-	50,000	-	50,000
49	Abirami S	-	50,000	-	50,000
50	Ali Hassan	-	75,000	-	75,000
51	Anusuya G	-	50,000	10,000	40,000
52	Anjalai M	-	21,000	6,000	15,000
53	Deivanayagi S	-	35,000	-	35,000
54	Dhinakaran M	-	20,000	1,500	18,500
55	Gayathri M	-	50,000	-	50,000
56	Gomathithai S	-	50,000	12,500	37,500
57	Johnsi Rani Y	-	50,000	4,000	46,000
58	Naja N	-	50,000	-	50,000
59	Nithya S	-	50,000	-	50,000
60	Kullam Parameshwari	-	50,000	7,500	42,500
61	Kanagalakshmi SP	-	50,000	2,001	47,999
62	Lilly Merita	-	50,000	5,000	45,000
63	Meenatchi M	-	50,000	5,000	45,000
64	Narmadha Devi	-	50,000	5,000	45,000
65	Ramadoss C	-	1,500	-	1,500
66	Selvi V	-	50,000	5,001	44,999
67	Sulochana S	-	50,000	25,001	24,999
68	Sumithra R	-	-	-	-
69	Suganya V	-	50,000	-	50,000
70	Vijayalakshmi K	-	50,000	-	50,000
71	Vinodhini S	-	50,000	15,000	35,000
	TOTAL	12,72,397	13,13,000	6,96,505	18,88,892

K. Rajaraman.

M. S. S.



FCRA					
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Anjalai	10,000		10,000	-
2	Deivanayagi	32,500		30,000	2,500
3	Kasturi K	40,000		22,500	17,500
4	Murugan P	10,000		10,000	-
5	Poonkodi	47,500		32,500	15,000
6	Srinivasan	30,000		30,000	-
7	Valarmathi V	27,500		25,000	2,500
	TOTAL	1,97,500	-	1,60,000	37,500

Conso					
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Anand	30,000	-	12,000	18,000
2	Anusuya M	47,500	-	15,000	32,500
3	Aruna B	38,500	-	3,000	35,500
4	Asha K	50,000	-	4,001	45,999
5	Dharani K	40,000	-	10,000	30,000
6	Divya J	37,500	-	10,000	27,500
7	Eswari R	37,500	25,000	17,500	45,000
8	Geetha K	42,500	-	27,500	15,000
9	Gnanasoundari A	48,000	6,000	36,000	18,000
10	Janova P	26,000	-	-	26,000
11	Jaya	3,000	-	3,000	-
12	Jayaseelan	4,000	-	4,000	-
13	Jayashree A	40,000	-	22,000	18,000
14	Jothi T	15,999	34,000	4,000	45,999
15	Iswarya M	39,499	-	27,500	11,999
16	Kanagalakshmi S	38,000	-	38,000	-
17	Mary P	24,000	-	11,000	13,000
18	Mathumitha K	25,000	29,000	16,000	38,000
19	Nadhiya B	22,500	37,500	25,000	35,000
20	Nirmala G	15,000	50,000	18,000	47,000
21	Nishanthi	50,000	-	20,000	30,000
22	Philomina	40,000	-	16,500	23,500
23	Radha Gowri P	2,500	-	2,500	-
24	Radha K	26,500	-	12,000	14,500

K. Rajaraman.

M. Shobha



25	Radhika M	6,000	-	6,000	-
26	Rajkumari J	50,000	-	-	50,000
27	Ramdhoss	11,000	-	12,500	1,500
28	Ramya	16,000	-	16,000	-
29	Renuga G	5,000	-	-	5,000
30	Sailaja D	58,000	-	3,000	55,000
31	Sakila V	46,000	-	10,000	36,000
32	Sangeetha A	25,000	-	20,000	5,000
33	Santhameena	34,000	-	34,000	-
34	Saranya	42,000	-	17,000	25,000
35	Sasikala S	4,000	2,000	6,000	-
36	Sathya T	-	6,000	4,000	2,000
37	Seetha Ezhilarasi K	22,500	50,000	25,000	47,500
38	Selvi K	20,000	-	20,000	-
39	Soundariya	50,000	-	15,000	35,000
40	Srinivasan M	21,899	15,000	-	36,899
41	Sulochana	10,000	-	10,000	-
42	Sumithra R	-	-	-	-
43	Tamilselvi V	37,500	-	22,500	15,000
44	Thenmozhi D	37,500	6,000	7,501	35,999
45	Vanitha R	35,500	-	10,000	25,500
46	Vijayan N	-	-	-	-
47	Anjalai	10,000	-	10,000	-
48	Deivanayagi	32,500	-	30,000	2,500
49	Kasturi K	37,000	-	22,500	14,500
50	Murugan P	10,000	-	10,000	-
51	Poonkodi	47,500	-	32,500	15,000
52	Srinivasan	30,000	-	30,000	-
53	Valarmathi V	27,500	-	25,000	2,500
54	Aathilakshmi M	-	50,000	-	50,000
55	Abirami S	-	50,000	-	50,000
56	Ali Hassan	-	75,000	-	75,000
57	Anusuya G	-	50,000	10,000	40,000
58	Anjalai M	-	21,000	6,000	15,000
59	Deivanayagi S	-	35,000	-	35,000
60	Dhinakaran M	-	20,000	1,500	18,500
61	Gayathri M	-	50,000	-	50,000
62	Gomathithai S	-	50,000	12,500	37,500
63	Johnsi Rani Y	-	50,000	4,000	46,000
64	Naja N	-	50,000	-	50,000
65	Nithya S	-	50,000	-	50,000
66	Kullam Parameshwari	-	50,000	7,500	42,500
67	Kanagalakshmi SP	-	50,000	2,001	47,999



68	Lilly Merita		50,000	5,000	45,000
69	Meenatchi M		50,000	5,000	45,000
70	Narmadha Devi		50,000	5,000	45,000
71	Ramadoss C		1,500	-	1,500
72	Selvi V		50,000	5,001	44,999
73	Sulochana S		50,000	25,001	24,999
74	Suganya V		50,000	-	50,000
75	Vijayalakshmi K		50,000	-	50,000
76	Vinodhini S		50,000	15,000	35,000
	TOTAL	14,69,897	13,13,000	8,56,505	19,26,392

K. Rajarajan.

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Name of Trust: ASHA Trust

Schedule 4

Administrative expenses schedule

2,21,858.00

RUPEE BANK		
Particulars	Amt.	Amt.
	2022-23	2021-22
Bank Charges	177	265
Electricity Charges	23,070	16,917
Furniture		
Honorarium	3,28,250	1,05,928
Network Charges		
Computer Accessories		960
Rent	8,500	
Stationery	15,071	
Network Charges	9,238	3,195
Meeting Expense		39,418
Bags		1,804
Conveyance	26,254	29,815
Maintenance	90	2,278
Postage	1,546	876
Refreshment	2,503	1,740
Staff Welfare	7,275	2,000
Stationery		14,146
Transportation	3,250	940
Vehicle Maintenance		200
Professional Charge including event turba	22,090	
TOTAL	4,47,314	1,66,682
RUPEE CASH		
Particulars	Amt.	Amt.
	2022-23	2021-22
Postage		75
Computer Accessories		
Computer Maintenance	-	
Conveyance	660	
Documentation	-	
Electricity Charges		
Equipment	-	
Honorarium		
Maintenance		
Network Charges	2,515	
meeting		
Postage	406	
Refreshment	2,470	
Rent		
Staff Welfare		
Stationery	4,869	
Telephone expenses		
Transportation	3,810	
Tour	420	
Vehicle Maintenance		
Wages		
Library Rent		
Events and festivals		
Training and reserch	2,378	
TOTAL	17,428	75
RUPEE TOTAL	4,64,742	1,66,757

5,68,583.00

FCRA BANK		
Particulars	Amt.	Amt.
	2022-23	2021-22
Bank Charges	767	1,180
Electricity Charges	21,309	
Honorarium	1,84,234	4,09,700
Maintenance	3,260	14,890
Network Charges	15,581	12,987
Adv		2,000
Rent	56,500	38,600
Conveyance	4,127	18,841
Computer Accessories		
Postage	1,190	1,584
Refreshment	8,381	16,657
Stationery	300	8,310
Vehicle Maintenance		41,058
Equipment		
Documentation	60	
Wages	1,750	
TOTAL	2,97,459	5,66,007
FCRA CASH		
Particulars	Amt.	Amt.
	2022-23	2021-22
Accommodation	1,176	
Computer Accessories		
Conveyance		
Documentation		
Equipment		
Furniture		
Honorarium		
Maintenance		
Network Charges		599
Education		
Postage	635	77
Refreshment	2,708	350
Rent		1,500
Staff Welfare		
Stationery		50
Telephone expenses		
Transportation	1,680	
Travel		
Vehicle Maintenance		
Wages		
Library Rent		
Computer Maintenance		
Electricity Charges		
TOTAL	6,199	2,576
FCRA TOTAL	3,03,658	5,68,583

K. Rajaraman.

M. S. S. S.



Name of Trust: ASHA Trust
 Schedule 5
 Educational expenses schedule

RUPEE BANK		
Particulars	Amt.	Amt.
	2021-22	2021-22
Education		
Assessment	36,994	515
Computer Accessories	4,69,474	38,260
Computer Maintenance	4,465	24,690
Conveyance	35,553	1,381
Fees	10,000	
Postage	2,295	600
Honorarium	50,72,619	4,48,805
Learning Teaching Materials	5,21,930	2,756
Maintenance	21,549	35,472
Network Charges	1,03,105	66,223
Refreshment	8,136	300
Rent	2,18,000	46,100
Staff Welfare	54,499	4,253
Stationery	49,214	165
Student welfare		
Transportation	23,570	1,050
Accommodation	23,165	
Materials	92,880	
Annual Day	3,120	
TDS	3,479	
Teachers Tour	4,46,679	
Education tour	8,82,042	
Wages	7,300	
Events and festivals		
Gifts	78,320	1,295
Events and Celebrations	1,570	
Refreshment		820
Electricity Charges	719	
Honorarium		
Magazines		
Teacher Training and Research		
Transportation	5,600	
Conveyance	61,728	5,650
Refreshment	1,41,616	120
Stationery	9,007	108
Travel	17,208	
Accommodation	30,672	
Income		
TOTAL	84,35,918	6,78,563



K. Rajaraman.

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FCRA BANK		
Particulars	Amt.	Amt.
	2022-23	2021-22
Education		
Computer Accessories	3,26,129	3,54,565
Computer Maintenance	29,475	1,31,818
Computer		
Admission		60
Assessment	1,98,259	23,580
Bag		47,350
Fees	20,08,129	32,770
Stationery	29,897	4,09,565
Books		1,300
Postage	5,905	5,626
Content Development		21,000
Electricity	2,884	3,819
Conveyance	1,17,782	9,367
Furniture and Fittings		8,768
Honorarium	99,28,066	82,43,325
Learning Teaching Materials	5,68,993	2,56,063
Maintenance	8,36,401	2,07,675
Staff Welfare	1,19,954	1,34,021
Student welfare		53,272
Network Charges	2,57,312	1,92,526
Refreshment	4,12,202	4,68,013
Uniforms - student	14,885	42,032
Rent	3,83,900	2,00,460
Magazine	10,199	1,320
Vehicle Maintenance	54,741	8,130
Wages	1,40,150	1,84,335
Transportation	1,33,159	79,223
Accommodation	40,169	
TDS	11,468	
Teacher Tour	16,576	
Events and festivals		
Gift	45,165	6,380
Maintenance	750	315
Refreshment		36,241
Library		
Books	90,047	71,414
Conveyance	1,000	700
Electricity	5,240	1,804
celebration		1,501
furniture		7,650
Magazine	3,000	2,412
Honorarium	13,910	1,07,730
Refreshment	625	4,213
Rent	34,060	18,300
Stationery	455	564
Transportation	2,400	7,445
Maintenance	4,470	16,489
Newspaper	4,160	2,520
Annual day	19,185	
Teacher Training and Research		
Accommodation	1,01,518	15,450
Travel	12,943	
Fees	35,500	16,95,382
Learning Teaching Materials	1,63,786	5,607
Materials	64,292	
Training	400	
Refreshment	1,99,287	1,16,270
Transportation	5,387	2,600
Maintenance	31,600	
Conveyance	62,399	10,687
Wages	5,510	
Stationery	2,872	
Medicine	1,890	
TOTAL	1,63,89,738	1,34,07,702

FCRA CASH		
Particulars	Amt.	Amt.
	2022-23	2021-22
Accommodation		
Computer Accessories		
Conveyance		2,000
Documentation		
Equipment		
Furniture		
Honorarium		
Maintenance		1,600
Network Charges		998
Education		1,978
Postage		
Refreshment		
Rent		
Staff Welfare		
Stationery		
Telephone expenses		
Transportation		1,350
Travel		
Vehicle Maintenance		
Wages		2,000
Library Rent		
Computer Maintenance		
Electricity Charges		
Boarding and lodging		
TOTAL	-	9,926
FCRA TOTAL	-	9,926

K. Rajaraman.

M. S. Reddy



Name of Trust: ASHA Trust
 Schedule 6
 Disaster Relief Expenses Schedule

Particulars		Amt.	Amt.
		2022-23	2021-22
RUPEE - CASH			
Disaster Relief : Transportation	Covid-19 Relief Provisions Transportation Charges (Auto Fare) (Kattuchithamur-Gingee) (2-Times)		
RUPEE - BANK			
Disaster Relief : Food	Covid-19 - Rice Bag		
TOTAL DISASTER RELIEF EXPENSES - RUPEE			

Particulars		Amt.	Amt.
		2022-23	2021-22
FCRA- BANK			
Disaster Relief : Food	Covid-19 : Thiruvannamalai		
Disaster Relief : Food	Covid-19 : Chennai		
Disaster Relief : Student Welfare	Health check up and Spectacles for student Shaktivel		91,000
FCRA- CASH		2,300	
Disaster Relief program Expenses	Disaster Relief : Health Care - Covid-19 Relief Work, Detol Soaps (5-Pack)		
Disaster Relief : Transportation	Rice Bags Transportation Charges		
TOTAL DISASTER RELIEF EXPENSES - FCRA		2,300	91,000

K. Rajaraman .

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