

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.,
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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
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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, 2024, the related Receipt and payments Accounts and Income and Expenditure Account as at March 31, 2024, 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 31st MARCH, 2024;
- b) In the case of Income and Expenditure Account, Excess of Expenditure over Income of its accounting year ending on 31st MARCH, 2024.

EMPHASIS OF MATTER PARAGRAPH

We would like to draw attention to **Schedule 1** in the Financial Statements regarding the change in the accounting policy concerning the calculation of depreciation in the financial statements for the year ended March 31, 2024. In the previous year, the Trust followed the policy of charging depreciation on assets at the rates specified in the Income Tax Act, 1961, using the Written Down Value (WDV) method. Under this method, depreciation was provided on the opening value, with full depreciation on assets put to use for more than 180 days during the year, and 50% depreciation on assets put to use for less than 180 days and proportionate depreciation has been provided on assets that are deleted during the year.

For the current year, the Trust has revised this policy. While the depreciation continues to be charged in accordance with the Income Tax Act, 1961, and under the WDV method, the revised policy specifies that no depreciation will be provided on assets that are deleted during the year. Additionally, full depreciation will be charged for assets put to use for more than 180 days, and 50% depreciation will be provided for assets put to use for less than 180 days.

As a result of this change in policy, the excess of expenditure over income has been reduced by Rs. 4,23,265/- Our opinion is not modified in respect of this matter.

Place : Chennai
Date : 20/01/2025



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

CA V. THIAGARAJAN
Partner
ICAI M.No.:203328

UDIN: 25203328BM06EH5502

Partners :

CA. R. BUPATHY, B.Com., FCA.,
CA. V. THIAGARAJAN, B.Com., FCA.,
CA. D. PURUSHOTHAMAN, B.Com., FCA., DISA (ICAI),
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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 2024.

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: _____

Date: 06/11/2024



To
M/s R. Bupathy & Co,
Chartered Accountants,
No 139, VIBGYOR, 1st Floor,
Kodambakkam High Road,
Nungambakkam,
Chennai - 600 034

Dear Sir,

In connection with your preparation of Accounts of ASHA TRUST CHENNAI BRANCH for the Financial Year ended March 31, 2024, for the purpose of expressing an opinion as to whether the accounts give a true and fair view, on the historical cost basis, of the state of affairs of the trust and of its activities, we acknowledge our responsibility for the accounts and confirm to the best of our knowledge and belief the following representations made to you during your audit:

1. The accounts present a true and fair view on the historical cost basis, of the state of affairs of the Trust as at March 31, 2024.
2. All the accounting records have been made available to you for the purpose of your audit and all the activities undertaken by the Trust have been properly reflected, and recorded in reasonable detail, in the accounting records.
3. All the transactions taken place during the year have been authorized by me.
4. The expenses are met based on project allocation given by the donors which has not been made available for audit.
5. No personal transactions have been included in the accounts of the trust.
6. The accounts are maintained on Cash basis.
7. 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.
8. Fixed assets are physically available and belong to the Trust.
9. The cash in hand as of March 31, 2024 amounted to:

FCRA Cash:	Rs.41,627/-
Rupee Cash:	Rs.15,204/-
10. There is no possible contravention of law & regulations and all the activities undertaken are for the social cause without any personal benefits involved.

11. There are adequate internal control procedures to commensurate with the size of the Trust and nature of its business.
12. The Trust has taken proper and sufficient care in installing a system of internal control for preventing and detecting frauds as well as other irregularities, which is reviewed, evaluated and updated on an ongoing basis.
13. Salary advances have been given to the Employee and the Trust has emphasized control on the same.
14. Amount received from Varanasi (Head Office) is not treated as donations. These are received from Head office for carrying out expenses of the Trust.
15. All Income Tax matters have been dealt with at the Head office end i.e., at the Varanasi Office.
16. Trust has not received any Donations in Kind during the year ended 31st March 2024.

Yours faithfully,
For ASHA TRUST CHENNAI BRANCH

K. Rajaraman

(Authorized Signatory)

**ANNEXURE TO AND FORMING PART OF THE BALANCE SHEET OF ASHA TRUST
(CHENNAI BRANCH) FOR THE YEAR ENDED ON 31ST MARCH 2024**

Significant Accounting Policies:

1. ACCOUNTING CONCEPTS:

The Trust follows the cash basis of accounting and recognizes significant accounting items of income and expenditure on 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.

For Asha Trust (Chennai Branch)

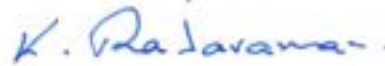
Chartered Accountants
FRN 000525S



CA. V. THIAGARAJAN
Membership No. 203328
Partner

UDIN: 25203328BMDG6EHSSD2





Rajaraman Krishnan
Authorized Signatory



Bhaskar Venkateshwaran
Authorized Signatory

Place: Chennai

Date: 20/01/2015

LIBRARY	2022-23 Account (Rs.)	2023-24 Account (Rs.)	2024-25 Account (Rs.)
Head Office			
Opening Balance	47,34,351	8,71,202	17,17,208
ADD: Excess of income over Expenditure	29,86,756	-	-
Less: Transfer to Reserve - HD	6,07,042	-	-
Less: Transfer to Branches	3,00,000	-	-
Transfer to Alva Bangalore Branch	-	-	-
ADD: Transfer to Alva HQ	24,89,351	6,78,000	1,58,500
Provision for Audit fees	90,000	8,21,887	18,88,892
Advance received from Smeerity	1,06,381	6,79,123	30,88,870
	18,44,512	18,44,512	18,44,512

For ALMA CHENNAI

K. R. Ramanan

Rajaraman Krishnan
 AUTHORIZED SIGNATORY

PLACE : CHENNAI
 DATE : 20/01/2025

Verified and found correct as per the books of accounts
 For R. RUPATHY & CO.,
 Chartered Accountants
 Firm Registration No: 0005256



R. Rupathy



W. S. Srinivasan
 Bhaskar Venkateshwaran
 AUTHORIZED SIGNATORY



CA. V. TRINAGARAJAN
 Partner
 ICAI Membership No: 203128

UDIN: 25203328B1M061E H5502

ADMA TRUST (CHENNAI BRANCH)
 NEW NO 54 (OLD NO 34) BRAGASINA GARDEN STREET, WILAPORE, CHENNAI 600 204

PARTICULARS	2023-24		2022-23		2021-22		2020-21		2019-20	
	S-HEADLINE NO	Amount (Rs.)	S-HEADLINE NO	Amount (Rs.)	S-HEADLINE NO	Amount (Rs.)	S-HEADLINE NO	Amount (Rs.)	S-HEADLINE NO	Amount (Rs.)
Head Office										
Opening Balance		24,39,892		27,78,025		15,08,423		15,08,423		15,08,423
Add: Amount received from Varanasi		2,78,00,000		1,83,00,000		-		-		4,51,189
Less: Excess of Expenditure over Income		2,83,72,702		1,86,38,123		24,39,892		24,39,892		37,500
Provision for Audit Fees										3,15,128
										5,50,766
										1,10,000
										31,440
										2,66,598
										80,000
										18,67,195
										18,67,195

For ADMA CHENNAI

Verified and found correct as per the books of accounts
 For K. RAJARAMAN & CO.,
 Chartered Accountants
 Firm Registration No: 0002325

K. Rajaraman

Rajaraman Krishnan
 AUTHORIZED SIGNATORY

PLACE: CHENNAI
 DATE: 20/01/2025



Shankar Venkateshwaran
 Shankar Venkateshwaran
 AUTHORIZED SIGNATORY



CA. V. THIRUGANJAN
 Partner
 ICAI Membership No: 202328

UDIN: 25203328031041E445502

ASHA TRUST (CHENNAI BRANCH)						
NEW NO 54 (OLD NO 34) BHAKSAMA GARDEN STREET, MYLAPORE, CHENNAI-600 004						
BRIEF - INCOME & EXPENDITURE A/C FOR THE PERIOD						
EXPENDITURE	SCHEDULE NO.	2023-24 Amount (Rs.)	2022-23 Amount (Rs.)	INCOME	SCHEDULE NO.	2023-24 Amount (Rs.)
To Administration Expenses	4	1,10,489	4,44,742	By Donation Received		6,20,241
To Educational Program Expenses *	5	25,37,191	88,17,398	By Bank Interest		74,995
To Relief Work Program Expenses	6	-	-	By Transfer from HQ		-
To Nutrition Expenses		10,456	-	By Penalty Returned		-
To Audit Fees		30,000	62,400	By Provision for Audit fees written off		30,000
To Teacher Training Expenses		1,96,000	-			
To Depreciation		5,74,934	10,51,833			
To Donation - Asha South India Trust		10,00,000	3,00,000			
To Donation to other Trusts		3,00,000	-			
To Excess of Income over Expenditure		-	29,86,756	By Excess of Expenditure over Income		29,44,719
		46,79,055	1,38,84,180			46,79,055
						1,18,83,180

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 20/01/2025

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



Bhaskar Venkateshwaran
Bhaskar Venkateshwaran
AUTHORISED SIGNATORY



CA. V. THIRUGABAIAN
Partner
ICAI Membership No:203328

UDIN: 25203328BTD06HHS02

ASMA TRUST - CHENNAI BRANCH
NEW NO 54 (OLD NO 14) BRAMHANA GARDEN STREET, MYLAPORE, CHENNAI-600 004

EXPENDITURE		2023-24	2022-23	INCOME		2023-24	2022-23
SCHEDULE NO.		Amount (Rs.)	Amount (Rs.)	SCHEDULE NO.		Amount (Rs.)	Amount (Rs.)
To Administration Expenses	4	9,22,292	3,01,658	By Donation Received		-	-
To Educational Program Expenses	5	2,57,45,126	1,72,56,921	By Bank Interest		22,087	19,175
To Relief Work Program Expenses	6	6,69,299	2,300	By Transfer from Adha HQ		-	-
To Teacher Training and Research Expenses		4,92,733	-	By Excess of Expenditure over Income		2,83,72,703	1,86,38,133
To Depreciation		5,25,220	10,94,430				
To Audit Fees		40,120	-				
		2,83,94,790	1,86,57,318			2,83,94,790	1,86,57,318

For ASMA CHENNAI

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

K. Rajaraman

Rajaraman Krishna
AUTHORISED SIGNATORY

PLACE: CHENNAI
DATE: 20/01/2025



N. Babu

Shubbar Venkateshwaran
AUTHORISED SIGNATORY



R. Rupathy

R. RUPATHY & CO.
No. 139,
K. H. ROAD
CHENNAI
600 034
Chartered Accountants
Firm Registration No:0000235

CA. V. THIRUGARAJAN
Partner
ICAI Membership No:203328

UDIN: 252033280606EH3302

ASHA TRUST CHENNAI BRANCH
NEW NO 34 FOLD NO 141 BRAHMOUDA GARDEN STREET, MYLAPORE, CHENNAI-600 004
CONSOLIDATED - INCOME & EXPENDITURE A/C FOR THE PERIOD

EXPENDITURE	SCHEDULE NO.	2023-24 Amount (Rs.)	2022-23 Amount (Rs.)	INCOME	SCHEDULE NO.	2023-24 Amount (Rs.)	2022-23 Amount (Rs.)
To Administration Expenses	4	10,32,761	7,48,400	By Donation Received		6,29,349	1,13,34,332
To Educational Program Expenses	5	2,82,82,317	2,60,74,319	By Bank Interest		97,082	1,77,208
To Relief Work Program Expenses	6	6,99,299	2,300	By Transfer from HQ		-	-
To Audit Fees		90,120	62,450	By Penalty Returned		-	22,90,815
To Donation - Asha South India Trust		10,00,000	5,00,000	By Provision for Audit fees written off		30,000	-
To Teacher Training and Research Expenses		6,88,728					
To Nutrition Expenses		10,456					
To Donation to other Trusts		2,00,000					
To Depreciation		11,00,154	21,48,283	By Excess of Expenditure over Income		3,23,17,423	1,56,51,377
		1,30,72,845	2,95,53,732			3,30,73,845	1,95,53,732

For ASHA CHENNAI

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

K. Rajaraman

Rajaraman Krishnas
 AUTHORIZED SIGNATORY

PLACE : CHENNAI
 DATE 20/01/2025

W. S. S. S.

Bhaskar Venkateshwaran
 AUTHORIZED SIGNATORY

U.DIN : 25203528B1046H53D4

ASMA TRUST (FORMER SEARCH)
 NEW NO 54 (OLD NO 24) BEMAKUNA GARDEN STREET, KOTLAJORE, CHENNAI 600 004
 FORM - RECEIPTS & PAYMENTS - AX FOR THE YEAR

RECEIPTS	SCHEDULE NO	2021-24 Amount (Rs.)	2022-23 Amount (Rs.)	PAYMENTS	SCHEDULE NO	2021-24 Amount (Rs.)	2022-23 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance		9,22,292	3,01,657
To Cash At Bank		3,15,158	34,432	By Administrative Expenses		2,26,22,208	1,63,89,738
To Cash In Hand		51,440	59,639	By Educational Program Expenses		6,97,299	2,300
To Amount received from various		2,72,00,000	1,83,00,000	By Hostel Work program Expenses		91,800	2,74,400
To Interest		22,087	19,175	By Building GrandPrograms		1,48,919	1,76,789
To Staff Loans & Advances		37,500	1,40,000	By Building PUCS Karadikulam		-	47,510
To Amount received from Super Bank Account		6,00,000	-	By Building (Koyavehar South)		3,96,576	-
				By Building (dangamraam)		3,53,072	-
				By Furniture & Fixtures		29,500	20,000
				By Computer(Asset)		7,76,908	9,70,254
				By Rental Advance		30,000	20,000
				By Audit Fees		40,120	-
				By Printer (Asset)		13,000	-
				By Scooter (Asset)		71,000	-
				By Teacher Training and Research Expenses		4,92,733	-
				By Cash and Bank Balances		5,09,139	3,15,158
				Cash At Bank - HDFC Bank Bessant Nagar		45,617	53,440
				Cash In Hand		2,82,28,185	5,85,73,246

Per ASMA CHENNAI
 Verified and found correct as per the books of accounts
 For S. BIPATHY & CO. -
 Chartered Accountants
 Firm Registration No: 0005235

K. Rajavandana
 Rajaraman Krishnan
 AUTHORIZED SIGNATORY
 PLACE : CHENNAI
 DATE 20/01/2023

R. BIPATHY & CO. CHARTERED ACCOUNTANTS
 No. 139,
 K. H. ROAD
 CHENNAI
 600 034

ASMA CHENNAI
 Bhaskar Venkateswaram
 AUTHORIZED SIGNATORY

CA. V. THIRUMALAN
 Partner
 ICAI Membership No: 203328

UDIN: 25203323 Bm10G6E H15T02

Name of the Trust : Asha Trust (Chennai Branch)
 Financial Year : 2023-24
 Audit Area : Fixed Assets
 Schedule 1

NAME OF ASSETS	Rate of dep	RUPEE - FIXED ASSETS						Total depreciation	WDV as on 31.03.2024	
		Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2023			Depreciation for the period
Computer & Tab	0.40	16,50,708	1,97,500	-	4,14,472	14,33,736	4,94,494	79,000	5,73,494	8,60,242
Furniture	0.10	14,400	-	-	-	14,400	1,400.00	-	1,400	12,960
Motor Cycle	0.15	52,700	-	-	52,700	-	-	-	-	-
TOTAL		17,17,808	1,97,500	-	4,67,172	14,48,136	4,95,934	79,000	5,74,934	8,73,202

NAME OF ASSETS	Rate	FCRA - FIXED ASSETS						Total depreciation	WDV as on 31.03.2024	
		Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2023			Depreciation for the period
Computer	0.40	13,60,543	2,72,000	5,04,900	6,39,441	14,98,001	2,88,441	2,09,780	4,98,221	9,99,780
Inverter	0.15	39,950	-	-	-	39,950	5,993	-	5,993	33,958
Camera	0.15	4,921	-	-	4,921	-	-	-	-	-
Printer	0.15	-	13,000	-	-	13,000	-	1,990	1,990	11,000
Furniture	0.10	41,941	29,500	-	17,000	54,441	2,494	2,950	5,444	48,997
Motor Cycle	0.15	55,250	-	71,000	-	1,26,250	8,288	3,325	11,613	1,12,638
TOTAL		15,02,605	3,14,500	5,75,900	6,61,362	17,31,643	3,05,215	2,20,005	5,25,220	12,06,423

NAME OF ASSETS	Rate	CONSOLIDATED - FIXED ASSETS						Total depreciation	WDV as on 31.03.2024	
		Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV	Depreciation as on 01.04.2023			Depreciation for the period
Computer	0.40	30,11,251	4,69,500	5,04,900	10,53,913	29,31,738	7,82,935	2,88,780	10,71,715	18,60,033
Inverter	0.15	39,950	-	-	-	39,950	5,993	-	5,993	33,957
Camera	0.15	4,921	-	-	4,921	-	-	-	-	-
Printer	0.15	-	13,000	-	-	13,000	-	1,990	1,990	11,000
Furniture	0.10	56,341	29,500	-	17,000	68,841	3,934	2,950	6,884	61,957
Motor Cycle	0.15	1,07,950	-	71,000	52,700	1,26,250	8,288	3,325	11,613	1,12,637
TOTAL		32,20,413	5,12,000	5,75,900	11,28,534	31,79,779	8,01,149	2,99,005	11,00,154	20,79,624

K. Radharaman
 Authorised Signatory

For Asha
 W. Babu
 Authorised Signatory

Name of the Trust : Asha Trust (Chennai Branch)

Financial Year : 2023-24

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
					-
Total					

FCRA - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV
Sugadharam : Gandhigramam	2,74,400	91,800	-	3,66,200	-
Sugadharam : Karadikulam	1,76,789	1,68,919	-	3,45,708	-
Sugadharam : Kayathar South	-	3,96,576	-	3,96,576	-
Sugadharam : Kengavaram	-	3,53,072	-	3,53,072	-
Total	4,51,189	10,10,367	-	14,61,556	-

CONSOLIDATED - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions More than 180 days	Additions Less than 180 days	Deletions	Closing WDV
Sugadharam : Gandhigramam	2,74,400	91,800	-	3,66,200	-
Sugadharam : Karadikulam	1,76,789	1,68,919	-	3,45,708	-
Sugadharam : Kayathar South	-	3,96,576	-	3,96,576	-
Sugadharam : Kengavaram	-	3,53,072	-	3,53,072	-
	4,51,189	10,10,367	-	14,61,556	-

For Asha
K. Rajaraman
Authorised Signatory

For Asha
W. Babu
Authorised Signatory

Name of Trust: ASHA TRUST (CHENNAI BRANCH)

Schedule 3

Staff Advance Schedule

S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Aathilakshmi M	50,000	-	11,001	38,999
2	Ali Hasan	75,000	-	16,000	59,000
3	Anand N	18,000	-	18,000	-
4	Anjalai M	15,000	-	12,000	3,000
5	Anusuya G	40,000	-	40,000	-
6	Anusuya M	32,500	-	10,000	22,500
7	Aruna B	35,500	-	7,000	28,500
8	Asha K	45,999	-	39,999	6,000
9	Deivanayagi S	35,000	-	5,000	30,000
10	Dharani R	30,000	-	20,000	10,000
11	Dhinakaran M	18,500	-	18,500	-
12	Divya J	27,500	-	27,500	-
13	Dummy	-	-	2,001	2,001
14	Eswari R	45,000	-	45,000	-
15	Gayathri M - Pearl	50,000	-	41,001	8,999
16	Gayathri M - Thulasi	-	-	-	-
17	Geetha K	15,000	-	15,000	-
18	Gnanasoundari A	18,000	-	18,000	-
19	Gomathithai S	37,500	-	15,000	22,500
20	Iswarya M	11,999	-	12,000	1
21	Jayashree A	18,000	-	18,000	-
22	Johnsi Rani Y	46,000	-	29,000	17,000
23	Jothi T	45,999	-	16,000	29,999
24	Kanagalakshmi S P	47,999	-	34,000	13,999
25	Kullam Parameshwari	42,500	-	30,000	12,500
26	Lilly Merita T	45,000	-	27,500	17,500
27	Mageswari.S	-	3,000	3,000	-
28	Mary P	13,000	-	13,000	-
29	Mathumitha K	38,000	-	13,001	24,999
30	Meenatchi M	45,000	-	37,500	7,500
31	Nadhiya B	35,000	-	30,000	5,000
32	Narmadha Devi S	45,000	-	45,000	-
33	Nirmala G	47,000	-	30,000	17,000
34	Philomena P	23,500	-	12,000	11,500
35	Radha K	14,500	-	16,000	1,500
36	Rajkumari T	50,000	-	30,001	19,999
37	Renuga G	5,000	-	5,000	-
38	Sailaja D	55,000	-	27,000	28,000
39	Sangeetha A	5,000	-	5,000	-

F. ...
K. Rajaraman
Authorized Signatory

For Asha
M. ...
Authorized Signatory

40	Saranya M	25,000	-	20,000	5,000
41	Sathya T	2,000	-	2,000	-
42	Seetha Ezhilarasi K	47,500	-	25,000	22,500
43	Selvi V	44,999	-	45,000	1
44	Soundariya D	35,000	-	22,500	12,500
45	Srinivasan M	36,899	-	2,500	34,399
46	Suganya V	50,000	-	27,500	22,500
47	Sulochana S	24,999	-	15,001	9,998
48	Tamil selvi V	15,000	-	15,000	-
49	Thenmozhi D	35,999	-	15,000	20,999
50	Vanitha R	25,500	-	25,500	-
51	vijayalakshmi K	50,000	-	25,000	25,000
52	Vinodhini S	35,000	-	35,000	-
53	Kasthuri K	3,000	-	-	3,000
54	Jannova	26,000	-	-	26,000
55	Nishanthi	30,000	-	-	30,000
56	Sakila V	36,000	-	-	36,000
57	Abirami S	50,000	-	-	50,000
58	Naja N	50,000	-	-	50,000
59	Nithya S	50,000	-	-	50,000
	TOTAL	18,88,892	3,000	10,69,005	8,22,887

FCRA					
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Deivanayagi	2,500	- 2,500		-
2	Kasturi K	15,000	- 15,000		-
3	Poonkodi	17,500	- 17,500		-
4	Valarmathi V	2,500	- 2,500		-
	TOTAL	37,500	- 37,500	-	-

For Asha
K. Rajaraman
Authorised Signatory

For Asha
M. Had
Authorised Signatory

Conso					
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
1	Aathilakshmi M	50,000	-	11,001	38,999
2	Ali Hasan	75,000	-	16,000	59,000
3	Anand N	18,000	-	18,000	-
4	Anjalai M	15,000	-	12,000	3,000
5	Anusuya G	40,000	-	40,000	-
6	Anusuya M	32,500	-	10,000	22,500
7	Aruna B	35,500	-	7,000	28,500
8	Asha K	45,999	-	39,999	6,000
9	Deivanayagi S	35,000	-	5,000	30,000
10	Dharani R	30,000	-	20,000	10,000
11	Dhinakaran M	18,500	-	18,500	-
12	Divya J	27,500	-	27,500	-
13	Dummy	-	-	2,001	2,001
14	Eswari R	45,000	-	45,000	-
15	Gayathri M - Pearl	50,000	-	29,001	20,999
16	Gayathri M - Thulasi	-	-	12,000	12,000
17	Geetha K	15,000	-	15,000	-
18	Gnanasoundari A	18,000	-	18,000	-
19	Gomathithai S	37,500	-	15,000	22,500
20	Iswarya M	11,999	-	12,000	1
21	Jayashree A	18,000	-	18,000	-
22	Johnsi Rani Y	46,000	-	29,000	17,000
23	Jothi T	45,999	-	16,000	29,999
24	Kanagalakshmi S P	47,999	-	34,000	13,999
25	Kullam Parameshwari	42,500	-	30,000	12,500
26	Lilly Merita T	45,000	-	27,500	17,500
27	Mageswari.S	-	3,000	3,000	-
28	Mary P	13,000	-	13,000	-
29	Mathumitha K	38,000	-	13,001	24,999
30	Meenatchi M	45,000	-	37,500	7,500
31	Nadhiya B	35,000	-	30,000	5,000
32	Narmadha Devi S	45,000	-	45,000	-
33	Nirmala G	47,000	-	30,000	17,000
34	Philomena P	23,500	-	12,000	11,500
35	Radha K	14,500	-	16,000	1,500
36	Rajkumari T .	50,000	-	30,001	19,999
37	Renuga G	5,000	-	5,000	-
38	Sailaja D	55,000	-	27,000	28,000
39	Sangeetha A	5,000	-	5,000	-
40	Saranya M	25,000	-	20,000	5,000
41	Sathya T	2,000	-	2,000	-
42	Seetha Ezhilarasi K	47,500	-	25,000	22,500

For Asha
K. Rajaraman
Authorised Signatory

For Asha
M. K. Lakshmi
Authorised Signatory

43	Selvi V	44,999	-	45,000	-	1
44	Soundariya D	35,000	-	22,500	-	12,500
45	Srinivasan M	36,899	-	2,500	-	34,399
46	Suganya V	50,000	-	27,500	-	22,500
47	Sulochana S	24,999	-	15,001	-	9,998
48	Tamil selvi V	15,000	-	15,000	-	-
49	Thenmozhi D	35,999	-	15,000	-	20,999
50	Vanitha R	25,500	-	25,500	-	-
51	vijayalakshmi K	50,000	-	25,000	-	25,000
52	Vinodhini S	35,000	-	35,000	-	-
53	Kasthuri K	3,000	-	-	-	3,000
54	Jannova	26,000	-	-	-	26,000
55	Nishanthi	30,000	-	-	-	30,000
56	Sakila V	36,000	-	-	-	36,000
57	Abirami S	50,000	-	-	-	50,000
58	Naja N	50,000	-	-	-	50,000
59	Nithya S	50,000	-	-	-	50,000
60	Deivanayagi	2,500	-	2,500	-	-
61	Kasturi K	15,000	-	15,000	-	-
62	Poonkodi	17,500	-	17,500	-	-
63	Valarmathi V	2,500	-	2,500	-	-
	TOTAL	19,26,392	-	34,500	10,69,005	8,22,887

For Asha

K. Palarama

Authorised Signatory

For Asha

W. B. Lakshmi

Authorised Signatory

Name of Trust: ASHA TRUST (CHENNAI BRANCH)

Schedule 4

Administrative expenses schedule

RUPEE BANK		
Particulars	Amt.	Amt.
	2023-24	2022-23
Bank Charges	8,690	5,227
Electricity Charges	-	23,070
Furniture		
Honorarium	81,020	3,28,250
Network Charges	1,703	9,238
Computer Accessories		
Rent	-	8,500
Stationery	7,375	15,071
Meeting Expense		
Bags		
Conveyance	1,296	26,254
Maintenance	-	90
Postage	40	1,546
Refreshment	225	2,503
Staff Welfare	-	7,275
Transportation	120	3,250
Vehicle Maintenance	10,000	
Professional Charge including event turbo	-	1,49,542
TOTAL	1,10,469	5,79,816

FCRA BANK		
Particulars	Amt.	Amt.
	2023-24	2022-23
Bank Charges	601	767
Electricity Charges	-	21,309
Honorarium	7,83,576	1,84,234
Maintenance	10,000	3,260
Network Charges	18,469	15,581
TDS	10,500	-
Rent	-	56,500
Conveyance	54,754	4,127
Postage	2,279	1,190
Refreshment	16,274	8,381
Stationery	1,440	300
Vehicle Maintenance	10,000	-
Uniform	1,300	-
Documentation	2,600	60
Wages	-	1,750
Boarding & Lodging	1,400	-
Naukri Subscription	1,947	-
Staff Welfare	6,401	-
TOTAL	9,21,540	2,95,649

RUPEE CASH		
Particulars	Amt.	Amt.
	2023-24	2022-23
Postage	-	
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	-	2,278
TOTAL	-	17,428
RUPEE TOTAL	1,10,469	5,97,244

FCRA CASH		
Particulars	Amt.	Amt.
	2023-24	2022-23
Accomodation	-	1,176
Computer Accessories	-	
Conveyance	-	
Assesment	-	
Equipment	-	
Furniture	-	
Honorarium	-	
Maintenance	-	
Network Charges	-	
Education	-	
Postage	-	635
Refreshment	752	2,708
Rent	-	
Staff Welfare	-	
Stationery	-	
Telephone expenses	-	
Transportation	-	1,680
Travel	-	
Vehicle Maintenance	-	
Wages	-	
Library Rent	-	
Computer Maintenance	-	
Electricity Charges	-	
TOTAL	752	6,199
FCRA TOTAL	9,22,292	3,01,848

For Asha
K. Rajavaman
Authorised Signatory

For Asha
M. S. S. S.
Authorised Signatory

Name of Trust: ASHA TRUST (CHENNAI BRANCH)
 Schedule 5
 Educational expenses schedule

RUPEE BANK		
Particulars	Am. 2023-24	Am. 2022-23
Education		
Amusement	9,295	36,994
Computer Accessories	66,475	4,68,474
Computer Maintenance	-	4,465
Conveyance	11,810	25,551
Fees	-	10,000
Postage	370	2,795
Honorarium	-	50,72,679
Learning Teaching Materials	1,56,338	5,21,930
Maintenance	22,000	21,549
Network Charges	34,073	1,03,105
Refreshment	17,715	8,136
Rent	1,65,000	2,18,000
Staff Welfare	160	54,499
Stationery	-	49,314
Uniform	4,400	-
Transportation	5,010	23,570
Accommodation	-	23,163
Materials	-	92,880
Annual Day	77,465	3,120
TDS	-	3,479
Teachers Tour	-	4,46,679
Education tour	-	8,83,042
Wages	-	7,300
Events and Festivals		
Gifts	72,496	38,320
Events and Celebrations	55,373	1,570
Refreshment	-	-
Electricity Charges	-	719
Honorarium	12,90,429	-
Furniture & Fittings	8,500	-
Teacher Training and Research		
Transportation	-	5,600
Conveyance	-	61,738
Refreshment	-	1,41,616
Stationery	-	9,007
Travel	52,900	17,208
Library Honorarium	4,380	36,072
TOTAL	20,67,089	84,35,918

RUPEE CASH		
Particulars	Am. 2023-24	Am. 2022-23
Education		
Refreshment	240	-
Computer Accessories	370	-
Network Charges	2,520	-
	3,930	-
RUPEE TOTAL	20,70,019	84,35,918

For Asha
 K. Rajayama
 Authorised Signatory

For Asha
 W. Sath
 Authorised Signatory

FCRA BANK		
Particulars	Am. 2023-24	Am. 2022-23
Education		
Computer Accessories	3,67,111	3,26,129
Computer Maintenance	9,519	38,475
Computer		
Admission		
Assessment	1,05,473	1,98,259
Bag		
Fees	18,60,333	20,08,379
Stationery	21,662	29,897
Uniform	1,83,544	-
Postage		5,905
Ben's Asset	20,000	-
Electricity	57,876	2,884
Conveyance	75,213	1,17,782
Furniture and Fixings	45,500	
Honorarium	1,25,14,172	95,26,066
Learning Teaching Materials	19,60,816	5,68,993
Maintenance	4,46,274	6,34,402
Staff Welfare	1,75,010	1,19,954
Student welfare	23,79,941	
Network Charges	3,41,909	2,57,312
Refreshment	1,50,980	4,13,202
Uniform - student	1,260	14,885
Rent	4,83,500	3,81,900
Magazine	8,400	10,199
Vehicle Maintenance	44,539	54,741
Wages	41,847	1,40,150
Transportation	64,404	1,33,159
Accommodation		40,169
TDS		11,468
Teacher Tour	1,30,985	18,576
Events and festivals		
GR	43,150	40,165
Maintenance		750
Courier and Postage	8,408	
Library		
Books	47,114	90,047
Conveyance		1,000
Electricity	5,379	5,240
Celebration	90,290	-
Furniture	-	-
Magazine	16,357	3,000
Honorarium	2,78,190	33,810
Refreshment	1,520	625
Rent	33,400	34,060
Stationery	311	455
Transportation	2,300	2,400
Maintenance	16,550	4,470
Newspaper	2,150	4,160
Annual day	3,54,987	19,185
Network Charges	4,874	-
Wages	4,800	-
Accommodation		1,01,318
Travel		12,843
Fees		35,500
Learning Teaching Materials		1,63,786
Materials		64,292
Training		400
Refreshment		1,99,287
Transportation		5,387
Maintenance		31,600
Conveyance		62,399
Wages		5,510
Stationery		2,871
Medicine		1,890
TOTAL	2,38,11,147	1,43,89,737

FCRA CASH		
Particulars	Am. 2023-24	Am. 2022-23
Assessment	120	
Computer Accessories		
Conveyance		1,000
Documentation		
Equipment		
Furniture		
Honorarium		
Maintenance		1,600
Network Charges	10,581	998
Education		1,978
Postage		
Refreshment	360	
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	11,061	9,926
FCRA TOTAL	11,061	9,926

For Asha
K. Rajaraman
Authorised Signatory

For Asha
M. K. S. S.
Authorised Signatory

Name of Trust: ASHA TRUST (CHENNAI BRANCH)
 Schedule 6
 Disaster Relief Expenses Schedule

Particulars		Amt.	Amt.
		2023-24	2022-23
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.
		2023-24	2022-23
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		2,300
Disaster Relief	Flood Relief	6,69,299	-
FCRA- CASH			
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		6,69,299	2,300

For Asha
 K. Rajaraman
 Authorised Signatory

For Asha
 W. Babu
 Authorised Signatory