

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., ACA
CA. N. MOHAMMED SHAREEF, B.COM., ACA



R. BUPATHY & CO.,

CHARTERED ACCOUNTANTS

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

☎ : 91-44-28278300 / 28277590

91-44-28242302

E-mail : clientsupport@rbco1976.com
partners@rbco1976.com

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

☎ : 00971 (0) 42349617 E-mail : 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 2021.

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 2021-22). 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. Rajarajan.

Date:

Partners :

CA. R. BUPATHY, B.Com., FCA
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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, 2021, the related Receipt and payments Accounts as at March 31, 2021, 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, 2021;

Place : Chennai
Date : 23.12.2021

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



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

UDIN: 21203328A AAAA6X 3471



ASHA CHENNAI											
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004											
RUPEE - BALANCE SHEET AS AT 31.03.2021											
LIABILITIES	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)		ASSETS	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)	
Head Office						Fixed Assets	1		9,76,742		11,04,972
Opening Balance		26,98,250		26,03,523							
Add: Excess of Income over Expenditure		24,41,937		94,727							
Less: Transfer to Asha(HQ)		-	51,40,187	-	26,98,250	Current Assets	2		10,000		10,000
						Rental Advance			8,37,000		6,60,500
						Staff Advance					
						Cash At Bank - HDFC Bank Besant Nagar		32,91,809		8,97,373	
						Cash in Hand		24,636	33,16,445	25,405	9,22,778
			51,40,187		26,98,250				51,40,187		26,98,250

For ASHA CHENNAI

K. Rajarajan

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23.12.2021

Bhaskar Venkateshwaran

Bhaskar Venkateshwaran
AUTHORISED SIGNATORY

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

CA. V. THIAGARAJAN

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328AAAAG1X3471

ASHA CHENNAI											
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004											
FCRA - BALANCE SHEET AS AT 31.03.2021											
LIABILITIES	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)		ASSETS	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)	
Head Office						Fixed Assets	1		24,09,111		24,09,111
Opening Balance		26,17,505		25,95,685							
Add: Amount received from Varanasi		1,00,00,000		80,00,000							
Less: Excess of Expenditure over Income		96,87,207	29,30,298	79,78,180	26,17,505	Current Assets	2		89,000		50,000
						Staff Advance					
						Cash At Bank - HDFC Bank Besant Nagar		3,85,050		1,25,853	
						Cash in Hand		47,137	4,32,187	32,541	1,58,394
			29,30,298		26,17,505				29,30,298		26,17,505

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23.12.2021

Bhaskar Venkateshwaran

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Firm Registration No:0005255

CA. V. THIAGARAJAN

CA.V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328AAAAGX3471

ASHA CHENNAI

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

CONSOLIDATED - BALANCE SHEET AS AT 31.03.2021

LIABILITIES	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)		ASSETS	SCHEDULE NO.	2020-21 Amount (Rs.)		2019-20 Amount (Rs.)	
Head Office						Fixed Assets	1		33,85,853		35,14,083
Opening Balance		53,15,755		51,99,208							
Add: Amount received from Varanasi		1,00,00,000		80,00,000							
Less: Excess of Expenditure over Income		72,45,270		78,83,453							
Less: Transfer to Asha(HQ)		-	80,70,485	-	53,15,755	Current Assets	2		10,000		10,000
						Rental Advance			9,26,000		7,10,500
						Staff Advance					
						Cash At Bank - HDFC Bank Besant Nagar		36,76,859		10,23,226	
						Cash In Hand		71,773	37,48,632	57,946	10,81,172
			80,70,485		53,15,755				80,70,485		53,15,755

For ASHA CHENNAI

K. Rajaraman


Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23.12.2021

Bhaskar Venkateshwaran

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



CA. V. Thiagarajan

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328A AAAGX 3471

For ASHA CHENNAI

K. Rajaraman.

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23-12-2021

Bhaskar Venkateshwaran
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For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:0005255



CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328A AAGX 3471

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.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	INCOME	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)
To Administration Expenses	3	5,48,182	8,41,160	By Donation Received		61,13,825	1,54,08,728
To Educational Program Expenses	4	31,53,501	1,45,32,151	By Bank Interest		59,445	82,360
To Relief Work Program Expenses	5	9,000	2,400				
To Audit Fees		20,650	20,650				
By Excess of Income over Expenditure		24,41,937	94,727	By Excess of Expenditure over Income		-	-
		61,73,270	1,54,91,088			61,73,270	1,54,91,088

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23-12-2021

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For R. BUPATHY & CO.,
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Firm Registration No:0005255

Bhaskar Venkateshwaran

Bhaskar Venkateshwaran
AUTHORISED SIGNATORY



CA. V. THIAGARAJAN

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328AAAA61x3471

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.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	INCOME	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)
To Administration Expenses	3	9,11,654	4,34,024	By Donation Received		-	-
To Educational Program Expenses	4	86,56,534	74,99,950	By Bank Interest		24,381	31,067
To Relief Work Program Expenses	5	1,43,400	72,350				
To Miscellaneous expenses			2,923	By Excess of Expenditure over Income		96,87,207	79,78,180
		97,11,588	80,09,247			97,11,588	80,09,247

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23.12.2021

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Firm Registration No:0005255

Bhaskar Venkateshwaran

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CA. V. THIAGARAJAN

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328APAAAGX3471

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.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	INCOME	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)
To Administration Expenses	3	14,59,836	12,75,184	By Donation Received		61,13,825	1,54,08,728
To Educational Program Expenses	4	1,18,10,035	2,20,32,101	By Bank Interest		83,826	1,13,427
To Relief Work Program Expenses	5	1,52,400	74,750				
To Audit Fees		20,650	20,650				
To Miscellaneous expenses			2,923	By Excess of Expenditure over Income		72,45,270	78,83,453
		1,34,42,921	2,34,05,608			1,34,42,921	2,34,05,608

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
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PLACE : CHENNAI
DATE 23.12.2021

Bhaskar Venkateshwaran


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For R. BUPATHY & CO.,
Chartered Accountants
Firm Registration No:0005255

CA.V.Thiagarajan

CA.V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328AAAAG1x3471



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.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	PAYMENTS	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	
To Cash and Bank Balances				By Staff Advance	2	4,58,500	5,36,000	
Cash At Bank		8,97,373	7,78,708	By Administration Expenses	3	5,48,182	8,41,160	
Cash in Hand		25,405	1,78,764	By Educational Program Expenses	4	29,75,271	1,28,64,856	
To Donation Received		61,13,825	1,54,08,728	By Rental Advance		-	10,000	
				Building (ADWMS Nandhivaram toilet)		50,000	1,00,000	
				By Building (Kattuchittamur toilet)			3,06,563	
				By Building (Kortai Kulam School Play area)			45,150	
				By Building (Neyveli School Toilet work)			40,000	
				By Building (Othappai School Toilet work)			13,300	
				By Building (Ramanjeri & Puthu Kandigal toilet)			5,60,000	
				By Building (Chithamparampatti Toilet)			2,45,493	
To Interest		59,445	82,360	By Audit Fees		20,650	20,650	
				By Motorcycle		-	13,500	
To Staff Advance		2,82,000	4,49,300	By Furniture & Fixtures		-	1,15,920	
To Transfer from IFRA A/c		-	-	By Computer(Asset)		-	2,60,090	
To imprest transfer(volunteer to volunteer)		22,000	1,35,474	By Transfer to ASHA(HQ) A/c		-	-	
To withdrawal from bank(imprest to volunteer)		3,65,000	17,62,000	By Disaster relief expenses		9,000	2,400	
				By imprest transfer (volunteer to volunteer)		22,000	1,35,474	
				By withdrawal from bank(imprest to volunteer)		3,65,000	17,62,000	
				By Cash and Bank Balances				
				Cash At Bank - HDFC Bank Besant Nagar		32,91,809	8,97,373	
				Cash in Hand		24,636	25,405	
		77,65,048	1,87,95,334			77,65,048	1,87,95,334	

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23-12-2021

Bhaskar Venkateshwaran

Bhaskar Venkateshwaran
AUTHORISED SIGNATORY



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

CA. V. THIAGARAJAN

CA. V. THIAGARAJAN
Partner
ICAI Membership No:203328

UDIN: 21203328AADAGx3471

ASHA CHENNAI							
NEW NO 54 (OLD NO 34) BHIMASENA GARDEN STREET, MYLAPORE, CHENNAI-600 004							
FCRA - RECEIPTS & PAYMENTS A/c FOR THE YEAR							
RECEIPTS	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	PAYMENTS	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)
To Cash and Bank Balances				By Staff Advance	2	1,24,000	50,000
Cash At Bank		1,25,853	3,62,000	By Administration Expenses	3	9,11,654	4,34,024
Cash In Hand		32,541	89,625	By Educational Program Expenses	4	86,56,534	74,06,655
To Amount received from varanasi		1,00,00,000	80,00,000	By Relief Work program Expenses	5	1,43,400	72,350
To Interest		24,381	31,067	By Building (ADWMS Handhivaram toilet)			1,00,000
To Staff Loans & Advances		85,000	23,000	By Building (Chithamparampatti Toilet)			55,500
To imprest transfer (volunteer to volunteer)			56,044	By Furniture & Fixtures			37,795
To withdrawal from bank (Imprest to volunteer)		6,05,000	9,00,000	By Computer		-	1,90,974
				By Transfer to Rupee A/c		-	-
				By imprest transfer(volunteer to volunteer)		-	56,044
				By withdrawal from bank (Imprest to volunteer)		6,05,000	9,00,000
				By Cash and Bank Balances			
				Cash At Bank - HDFC Bank Besant Nagar		3,85,050	1,25,853
				Cash in Hand		47,137	32,541
		1,08,72,775	94,61,736			1,08,72,775	94,61,736

For ASHA CHENNAI

K. Rajaraman

Rajaraman Krishnan
AUTHORISED SIGNATORY

PLACE : CHENNAI
DATE 23.12.2021

Bhaskar Venkateshwaran

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CA. V. THIAGARAJAN

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Partner
ICAI Membership No:203328

UDIN: 21203328AAAA61X 3471

ASHA CHENNAI								
NEW NO 54 (OLD NO 34) BHIMASEN GARDEN STREET, MYLAPORE, CHENNAI-600 004								
CONSOLIDATED - RECEIPTS & PAYMENTS A/c FOR THE YEAR								
RECEIPTS	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	PAYMENTS	SCHEDULE NO.	2020-21 Amount (Rs.)	2019-20 Amount (Rs.)	
To Cash and Bank Balances								
Cash At Bank		10,23,226	11,40,708	By Staff Advance	2	5,82,500	5,86,000	
Cash In Hand		57,946	2,68,389	By Administration Expenses	3	14,59,836	12,75,184	
				By Educational Program Expenses	4	1,16,31,805	2,02,71,511	
				By Rental Advance			10,000	
To Amount received from Varanasi		1,00,00,000	80,00,000	By Relief Work program Expenses		1,52,400	74,750	
To Donation Received		61,13,825	1,54,08,728	By Audit Fees		20,650	20,650	
To Interest		83,826	1,13,427	By Motorcycle	-	-	13,500	
To Loans & Advances		3,67,000	4,72,300	By Furniture & Fixtures	-	-	1,53,715	
				By Computer	-	-	4,51,064	
To Transfer from IFRA A/c		-	-	By Building (ADWMS Nandhivaram toilet)	50,000	50,000	2,00,000	
				By Building (Kattuchittamur toilet)	-	-	3,06,563	
To imprest transfer(volunteer to volunteer)		22,000	1,91,518	By Building (Kottal Kulam School Play area)	-	-	45,150	
To withdrawal from bank (Imprest to volunteer)		9,70,000	26,62,000	By Building (Neyveli School Toilet work)	-	-	40,000	
				By Building (Othappai School Toilet work)	-	-	13,300	
				By Building (Ramanjeri & Puthu Kandigal toilet)	-	-	5,60,000	
				By Building (Chithamparampatti Toilet)	-	-	3,00,993	
				By Transfer to ASHA(HQ) A/c				
				By Transfer to Rupee A/c				
				By imprest transfer (volunteer to volunteer)		22,000	1,91,518	
				By withdrawal from bank (Imprest to volunteer)		9,70,000	26,62,000	
				By Cash and Bank Balances				
				Cash At Bank - HDFC Bank Besant Nagar		36,76,859	10,23,226	
				Cash In Hand		71,773	57,946	
		1,86,37,823	2,82,57,070			1,86,37,823	2,82,57,070	

For ASHA CHENNAI

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

K. Rajarajan

Rajaraman Krishnan
AUTHORISED SIGNATORY

Bhaskar Venkateshwaran
AUTHORISED SIGNATORY

CA.V.THIAAGARAJAN
Partner
ICAI Membership No:203328

PLACE : CHENNAI
DATE 23.12.2021

UDIN: 2120 3328AAAAGX3H71

Trial Balance as on 31.03.2021										
Particulars	Rupee A/c				Foreign Currency A/c				Total	
	Opening Bal	Debit	Credit	Closing Bal	Opening Bal	Debit	Credit	Closing Bal	Total Dr	Total Cr
LIABILITIES:										
Head office Account	-		26,98,250	26,98,250	-		26,17,505	26,17,505	-	53,15,755
	18,69,141				24,19,529				-	53,15,755
ASSETS:										
ADWMS Nandhivaram toilet	1,00,000	50,000	-	1,50,000	1,00,000	-	-	1,00,000	2,50,000	-
Computer and Other Equipments	9,26,972	-	1,78,230	7,48,742	22,01,108	-	-	22,01,108	29,49,850	-
Furniture and Fixture	16,000	-	-	16,000	37,213	-	-	37,213	53,213	-
Equipment(Assets)		-	-		5,790	-	-	5,790	5,790	-
Plant and Machinery	62,000	-	-	62,000	65,000	-	-	65,000	1,27,000	-
Loans and Advances	6,60,500	4,58,500	2,82,000	8,37,000	50,000	1,24,000	85,000	89,000	9,26,000	-
Cash at Bank	8,97,373	63,23,702	39,44,266	32,91,809	1,25,853	1,00,85,381	98,26,184	3,85,050	36,76,859	-
Cash in Hand	25,405	4,97,500	4,98,269	24,636	32,541	6,32,718	6,18,122	47,137	71,773	-
Rental advance	10,000	-	-	10,000	-	-	-	-	10,000	-
TDS on Interest	-	-	-	-	-	-	-	-	-	-
	26,03,523				25,95,684				80,70,485	
EXPENSES:										
Administration Expenses	-	5,48,182	-	5,48,182	-	9,11,654	-	9,11,654	14,59,836	-
Educational Program Expenses	-	31,53,501	-	31,53,501	-	86,56,534	-	86,56,534	1,18,10,035	-
Disaster relief	-	9,000	-	9,000	-	1,43,400	-	1,43,400	1,52,400	-
Miscellaneous expenses	-	-	-	-	-	-	-	-	-	-
Audit Fees	-	20,650	-	20,650	-	-	-	-	20,650	-
		37,31,333		37,31,333		97,11,588		97,11,588	1,34,42,921	
INCOME:										
Indian Donations	-	61,13,825	-	61,13,825	-	-	-	-	-	61,13,825
Bank Interest	-	59,445	-	59,445	-	24,381	-	24,381	-	83,826
From Asha HQ	-	-	-	-	1,00,00,000	-	-	1,00,00,000	-	1,00,00,000
	1,09,59,064				80,37,849				2,15,13,405	2,15,13,406

K. Rajaraman.

NO. 8/2021

Name of the Trust : Asha Trust
Financial Year : 2020-21
Audit Area : Fixed Assets
Schedule 1

RUPEE - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions	Gross Value	Deletions	Closing WDV
ADWMS Nandhivaram toilet	1,00,000	50,000	1,50,000	-	1,50,000
Computer	9,26,972	-	9,26,972	1,78,230	7,48,742
Furniture	16,000	-	16,000	-	16,000
Motor Cycle	62,000	-	62,000	-	62,000
TOTAL	11,04,972	50,000	11,54,972	1,78,230	9,76,742

FCRA - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions	Gross Value	Deletions	Closing WDV
ADWMS Nandhivaram toilet	1,00,000	-	1,00,000	-	1,00,000
Computer	22,01,108	-	22,01,108	-	22,01,108
Camera	5,790	-	5,790	-	5,790
Furniture	37,213	-	37,213	-	37,213
Motor Cycle	65,000	-	65,000	-	65,000
TOTAL	24,09,111	-	24,09,111	-	24,09,111

CONSOLIDATED - FIXED ASSETS					
NAME OF ASSETS	Opening WDV	Additions	Gross Value	Deletions	Closing WDV
ADWMS Nandhivaram toilet	2,00,000	50,000	2,50,000	-	2,50,000
Computer	31,28,080	-	31,28,080	1,78,230	29,49,850
Camera	5,790	-	5,790	-	5,790
Furniture	53,213	-	53,213	-	53,213
Motor Cycle	1,27,000	-	1,27,000	-	1,27,000
TOTAL	35,14,083	50,000	35,64,083	1,78,230	33,85,853

K. Rajarana . M. Shale

Name of Trust: ASHA Trust
Schedule 2
Staff Advance Schedule

	Rupee				
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
	Anusuya M	24,500		3,000	21,500
	Aruna B	-	50,000	6,000	44,000
	Eswari R	-	50,000	2,500	47,500
	Ezhilarasi V	4,000		4,000	-
	Gnanasoundari A	29,000		19,900	9,100
	Janova P	26,000			26,000
	Jayashree A	36,000		18,000	18,000
	Jothi T	27,500		4,600	22,900
	Iswarya M	8,000	46,000	4,500	49,500
	Srinivasan M	74,000		44,000	30,000
	Malliga M	10,000		10,000	-
	Mary P	-	6,000		6,000
	Mathumitha K	23,000		4,000	19,000
	Moorthy I P	60,000		48,000	12,000
	Muthu M	50,000		10,000	40,000
	Nirmala G	30,000	-	-	30,000
	Radha Gowri P	-	25,000		25,000
	Ramya S	40,000		8,000	32,000
	Sailaja D	40,000		5,000	35,000
	Sakila V	49,000		3,000	46,000
	Sangeetha A	-	40,000		40,000
	Sasikala S	-	40,000	14,000	26,000
	Sathya T	30,000		12,000	18,000
	Seetha Ezhilarasi K	17,500	37,500	10,000	45,000
	Selvi K	31,000	30,000	16,000	45,000
	Sumithra R	18,500		14,000	4,500
	Tamilselvi V	18,500	34,000	5,000	47,500
	Thenmozhi D	-	50,000		50,000
	Vanitha R	14,000	44,000	10,500	47,500
	Vijayan N	-	6,000	6,000	-
	TOTAL	6,60,500	4,58,500	2,82,000	8,37,000

K. Rajaraman

N. Shetty

	FCRA				
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
	Arputha Durairaj A	-	6,000	2,000	4,000
	Kalaivani S	-	6,000	6,000	-
	Mary P	-	6,000	6,000	-
	Murugan P	-	50,000	15,000	35,000
	Punitha K	50,000		50,000	-
	Sheela A	-	6,000	6,000	-
	Valarmathi V	-	50,000		50,000
	TOTAL	50,000	1,24,000	85,000	89,000

	Conso				
S.no	Name of the employee	Opening Balance	Debit	Credit	Balance
	Anusuya M	24,500	-	3,000	21,500
	Aruna B	-	50,000	6,000	44,000
	Eswari R	-	50,000	2,500	47,500
	Ezhilarasi V	4,000	-	4,000	-
	Gnanasoundari A	29,000	-	19,900	9,100
	Janova P	26,000	-	-	26,000
	Jayashree A	36,000	-	18,000	18,000
	Jothi T	27,500	-	4,600	22,900
	Iswarya M	8,000	46,000	4,500	49,500
	Srinivasan M	74,000	-	44,000	30,000
	Malliga M	10,000	-	10,000	-
	Mary P	-	6,000	-	6,000
	Mathumitha K	23,000	-	4,000	19,000
	Moorthy I P	60,000	-	48,000	12,000
	Muthu M	50,000	-	10,000	40,000
	Nirmala G	30,000	-	-	30,000
	Radha Gowri P	-	25,000	-	25,000
	Ramya S	40,000	-	8,000	32,000
	Sailaja D	40,000	-	5,000	35,000
	Sakila V	49,000	-	3,000	46,000
	Sangeetha A	-	40,000	-	40,000
	Sasikala S	-	40,000	14,000	26,000
	Sathya T	30,000	-	12,000	18,000
	Seetha Ezhilarasi K	17,500	37,500	10,000	45,000
	Selvi K	31,000	30,000	16,000	45,000
	Sumithra R	18,500	-	14,000	4,500
	Tamilselvi V	18,500	34,000	5,000	47,500
	Thenmozhi D	-	50,000	-	50,000
	Vanitha R	14,000	44,000	10,500	47,500
	Vijayan N	-	6,000	6,000	-
	Arputha Durairaj A	-	6,000	2,000	4,000
	Kalaivani S	-	6,000	6,000	-
	Mary P	-	6,000	6,000	-
	Murugan P	-	50,000	15,000	35,000
	Punitha K	50,000	-	50,000	-
	Sheela A	-	6,000	6,000	-
	Valarmathi V	-	50,000	-	50,000
	TOTAL	7,10,500	5,82,500	3,67,000	9,26,000

K. Rajarama. M. Shashi.

Name of Trust: ASHA Trust
Schedule 3
Administrative expenses schedule

RUPEE BANK		
Particulars	Amt.	Amt.
	2020-21	2019-20
Bank Charges	1,076	3,322
Electricity Charges	-	6,445
Furniture	-	2,750
Honorarium	3,64,895	4,63,200
Network Charges	5,775	2,240
Rent	51,000	32,000
Stationery	6,800	-
Split/Multiple Categories	-	1,05,400
Vehicle Maintenance	-	13,203
Eventurbo Charges	5,068	
TOTAL	4,34,614	6,28,560
RUPEE CASH		
Particulars	Amt.	Amt.
	2020-21	2019-20
Accomodation	-	-
Computer Accessories	700	3,600
Computer Maintenance	-	850
Conveyance	1,358	8,551
Documentation	-	3,483
Electricity Charges	711	140
Equipment	-	3,600
Honorarium	22,750	12,500
Maintenance	10,858	11,793
Network Charges	5,215	11,364
Other expenses	-	-
Postage	1,161	4,229
Refreshment	1,210	10,193
Rent	43,930	64,150
Staff Welfare	-	4,435
Stationery	10,035	40,209
Telephone expenses	-	-
Transportation	1,967	9,629
Travel	-	2,950
Vehicle Maintenance	11,798	19,824
Wages	1,875	1,100
Library Rent	-	-
Events and festivals	-	-
TOTAL	1,13,568	2,12,600
RUPEE TOTAL	5,48,182	8,41,160

FCRA BANK		
Particulars	Amt.	Amt.
	2020-21	2019-20
Bank Charges	264	419
Electricity Charges	17,317	16,732
Honorarium	5,38,795	2,54,000
Maintenance	1,415	7,759
Network Charges	7,466	2,240
Rent	2,26,400	16,000
Conveyance	300	33,200
Computer Accessories	700	
Postage	340	
Refreshment	160	
Stationery	227	
Vehicle Maintenance	6,992	
Equipment	200	
TOTAL	8,00,576	3,30,350
FCRA CASH		
Particulars	Amt.	Amt.
	2020-21	2019-20
Accomodation	1,200	4,200
Computer Accessories		4,100
Conveyance	6,600	9,682
Documentation		63
Equipment		-
Furniture		5,700
Honorarium	6,500	-
Maintenance	7,559	12,805
Network Charges	17,044	6,297
Other expenses		-
Postage	567	5,098
Refreshment	1,740	8,119
Rent	53,570	8,000
Staff Welfare		7,340
Stationery	4,720	7,836
Telephone expenses		-
Transportation	2,020	1,550
Travel		3,627
Vehicle Maintenance	4,100	3,507
Wages	800	3,150
Library Rent		12,600
Computer Maintenance	2,800	
Electricity Charges	1,858	
TOTAL	1,11,078	1,03,674
FCRA TOTAL	9,11,654	4,34,024

K. Rajaraman.

[Signature]

Name of Trust: ASHA Trust
Schedule 4
Educational expenses schedule

FCRA CASH		
Particulars	Amnt. 2020-21	Amnt. 2019-20
Administration		
Transportation		2,535
Education		
Admission	245	954
Assessment	5,210	34,748
Computer Accessories	6,000	5,800
Computer Maintenance	21,781	5,549
Conveyance	3,114	33,017
Electricity Charges	550	1,845
Events and celebration		
Fees	4,200	21,060
Furniture and Fittings		3,150
Student Transport	200	-
Honorarium	3,000	27,940
Learning Teaching Materials	84,926	40,643
Magazine		1,126
Maintenance	19,515	41,376
Network Charges	1,35,285	46,462
Refreshment	10,173	3,813
Sports Materials	5,120	180
Wages	8,000	78,509
Stationery		70
Student welfare	41,584	32,729
Transportation	10,060	26,290
Travel	1,500	513
Uniform	8,045	24,038
Events and festivals		
Entry Tickets		6,650
Gifts	4,185	34,612
Prizes		-
Refreshment		11,420
Transportation		1,150
Travel		432
Library		
Books		7,960
Conveyance	600	300
Electricity Charges	1,221	2,000
Honorarium	68,633	45,100
Rent	16,500	16,783
Maintenance		10,413
Newspaper		1,573
Refreshment		195
stationery		-
Transportation		-
Support A Child		
Conveyance		3,663
Fees	4,200	13,000
Refreshment		1,980
Travel		-
Teacher Training and Research		
Accommodation		6,350
Conveyance	4,890	17,819
Documentation		692
Fees		-
Gifts		9,864
Learning Teaching Materials		6,937
Maintenance		11,210
Materials		525
medicine		3,492
Refreshment	13,989	91,625
Stationery		145
Transportation		1,300
Travel	300	49,283
Wages	100	2,350
TOTAL	4,83,126	7,90,170

FCRA BANK		
Particulars	Amnt. 2020-21	Amnt. 2019-20
Administration		
Honorarium		4,55,400
Education		
Computer Accessories	52,880	2,33,642
Computer Maintenance	20,600	2,300
Fees	1,000	15,000
Food		1,90,128
Contant Development	25,000	
Conveyance	514	
Furniture and Fittings		17,410
Honorarium	63,12,955	30,58,634
Learning Teaching Materials	13,847	2,19,778
Maintenance	70	5,100
Sports Materials		40,000
Staff Welfare	5,945	56,094
Student welfare	38,269	92,183
Network Charges	19,076	
Refreshment	82,920	
Uniform	17,800	22,500
Events and festivals		
Prizes		11,237
Library		
Books		11,483
Honorarium		13,200
Support A Child Programme		
Conveyance		4,249
Fees	14,64,933	18,37,046
Travel		1,200
Teacher Training and Research		
Accommodation		25,000
Travel	14,989	
Fees	45,000	50,000
Learning Teaching Materials	100	6,021
Refreshment	6,710	10,030
Conveyance	800	17,270
Others		
Split/Multiple Categories		2,21,580
TOTAL	81,73,408	66,16,485

Particulars	Amnt. 2020-21	Amnt. 2019-20
TOTAL EDUCATIONAL EXPENSES	86,56,534	74,06,655
Fixed assets donated (Journal vouchers)		93,295
Amount taken to Income and Expenditure account	86,56,534	74,99,950

K. Rajarama - . W. Shashi - .

Name of Trust: ASHA Trust
Schedule 5
Disaster Relief Expenses Schedule

Particulars		Amt.	Amt.
		2020-21	2019-20
RUPEE - CASH			
Disaster Relief : Transportation	Covid-19 Relief Provisions Transportation Charges (Auto Fare) (Kattuchithamur-Gingee) (2-Times)		2,400
RUPEE - BANK			
Disaster Relief : Food	Covid-19 - Rice Bag	9,000	
TOTAL DISASTER RELIEF EXPENSES - RUPEE		9,000	2,400

Particulars		Amt.	Amt.
		2020-21	2019-20
FCRA- BANK			
Disaster Relief : Food	Covid-19 : Thiruvannamalai		70,110
Disaster Relief : Food	Covid-19 : Chennai	38,200	
Disaster Relief : Student Welfare	Corana Relief	1,05,000	
FCRA- CASH			
Disaster Relief program Expenses	Disaster Relief : Health Care - Covid-19 Relief Work, Detol Soaps (5-Pack)		2,240
Disaster Relief : Transportation	Rice Bags Transportation Charges	200	
TOTAL DISASTER RELIEF EXPENSES - FCRA		1,43,400	72,350

K. Rajaraman

H. Bhash

Name of Trust: ASHA Trust
Schedule 4
Educational expenses schedule

RUPEE CASH		
Particulars	Amnt. 2020-21	Amnt. 2019-20
Education		
Assessment	2,174	44,609
Computer Accessories	2,250	46,805
Computer Maintenance	14,647	77,570
Conveyance	900	31,321
Construction		-
Documentation		-
Fees	7,400	1,900
Postage	41	-
Gas		399
Gifts		-
Honorarium	27,745	91,924
Learning Teaching Materials	49,944	32,298
Miscellaneous expenses		-
Maintenance	39,873	5,87,648
Network Charges	85,055	1,02,182
Refreshment	59,285	3,670
Rent		400
Sports Materials		2,808
Staff Welfare	4,511	69,188
Stationery		80
Student welfare	20,811	14,206
Transportation	200	50,967
Travel		2,258
Electricity		-
Events and festivals		-
Conveyance		2,894
Documentation		2,028
Entry Tickets		33,995
Gifts		7,800
Hire charges		-
Maintenance		9,800
Materials		378
Prizes		41,801
Refreshment		83,598
Rent		6,000
Stationery		290
Transportation		4,600
Travel		26,184
Wages		650
Library		-
Books		6,130
Computer accessories		-
Electricity Charges	200	736
Furniture		4,185
Honorarium	42,000	63,504
Learning Teaching Materials		1,709
Magazines	600	11,850
Maintenance		2,680
Newspapers		-
Refreshment		160
Stationery		-
Transportation		5,630
Travel		-
Teacher Training and Research		-
Accommodation		19,280
Conveyance		15,770
Fees		2,000
Learning Teaching Materials		5,654
Maintenance		143
Refreshment	5,565	1,67,775
Stationery		1,555
Transportation		2,850
Travel		40,626
Wages		2,700
TOTAL	3,63,701	17,35,188

RUPEE BANK		
Particulars	Amnt. 2020-21	Amnt. 2019-20
Administration		
Accommodation		10,500
Honorarium		2,62,000
Education		
Assessment	2,085	7,662
Computer Accessories	1,400	6,79,615
Computer Maintenance	87,405	24,155
Honorarium	25,14,260	56,42,645
Learning Teaching Materials	115	7,33,651
Maintenance		69,884
Sports Materials		1,95,303
Staff Welfare		87,577
Student welfare		21,44,916
Refreshment	250	
Vehicle Maintenance	5,000	
Uniform		2,00,000
Events and festivals		
Entry Tickets		16,450
Gifts		3,24,501
Prizes		34,755
Refreshment		1,63,565
Travel		2,38,650
Library		
Books		2,05,794
Honorarium		6,000
Learning Teaching Materials		5,450
Maintenance		-
Teacher Training and Research		
Learning Teaching Materials		60,910
Accommodation		-
Refreshment	1,055	-
Travel		-
Others		
Split/Multiple Categories		15,885
TOTAL	26,11,570	1,11,29,668

Particulars	Amnt. 2020-21	Amnt. 2019-20
TOTAL EDUCATIONAL EXPENSES	29,75,271	1,28,64,856
Fixed assets donated (Journal vouchers)	1,78,230	16,67,295
Amount taken to Income and Expenditure account	31,53,501	1,45,32,151

K. Rajarama . . . *K. Rajarama*

ANNEXURE TO AND FORMING PART OF THE BALANCE SHEET OF ASHA CHENNAI TRUST FOR THE YEAR ENDED ON 31ST MARCH 2021

Significant Accounting Policies:

1. ACCOUNTING CONCEPTS:

The institution follows the cash system of Accounting and recognizes Income and Expenditure on payment basis.

2. The accounts are prepared on historical cost convention and on the principles of going concern.

3. 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.

4. DEPRECIATION:

No depreciation has been provided for during the year as Asha Trust is a Charitable Institution.

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



For Asha Chennai Trust



Rajaraman Krishnan
Authorized Signatory

Place: Chennai

Date: 23.12.2021