KUMAR & RAJ
Chartered Accountants

Audit Report

We have examined the Balance sheet of **Vanavil Trust** as at **31.03.2022** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

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

i. In the case of the Balance sheet, of the state of affairs of the above named trust as at **31.03.2022**

And

ii. In the case of the Receipts and Payments account and Income and Expenditure account of the Income over its Expense of its accounting year ending **31.03.2022**

The prescribed particulars are annexed hereto.

For Kumar & Raj
Chartered Accountants

Place: Chennai
Date: 22/09/2022

V. Kumar
(Partner)
M.No.027762
UDIN: 22027762ATVBFT7945

Flat No.1-A, Aiyyan Pozhil, No.15, North Street, Sriram Nagar, Alwarpet, Chennai - 600 018.
☎ : 24321779 / 24341298 E-mail : mailkrca@gmail.com

Notes to Accounts

1. Financial Statements are prepared under the Historical cost convention. The financial statements have been prepared in accordance with the norms and principles prescribed in the Accounting Standards issued by the Institute of Chartered Accountants of India. These accounting policies have been consistently applied.
2. The trust is following the cash system of accounting except in the cases of Interest from FD , which is recognized on accrual basis, as TDS is deducted on the said accruals and Audit fees Payable to reflect the year's budget. All other expenditures having a material bearing on the financial statements are recognized on cash basis.
3. Fixed Assets are stated at historical cost less depreciation. Depreciation on fixed assets is provided using the Written down value method based on rates prescribed in Income Tax Act, 1961.
4. The financial Statement includes the accounts of "Mission Vatsalya Scheme" of Ministry of Women & Children Development undertaken by the Vanavil Trust which has been separately audited as per the requirement of the Ministry.
5. All amounts in the financial statements are presented in Rupees.

Vanavil Trust

VANAVIL TRUST
Reg.No: 81/2005
SIKKAL, NAGAPATTINAM

Revathi R
Managing Trustee

Place: Chennai
Date: 22/09/22
UDIN:

As per our report of even date**For**
For Kumar & Raj
Chartered Accountants
Firm Registration No.001578S

KUMAR & RAJ
CHENNAI
CHARTERED ACCOUNTANTS

V.Kumar
Partner
Membership No. 027762

Udin: 22027762ATVBT7945

Vanavil Trust
Balance Sheet as at 31-03-2022

Liabilities	As at 31-Mar-2022 Rs.	Rs.	Assets	As at 31-Mar-2022 Rs.	Rs.
Capital Account		**20,01,000**	**Fixed Assets (Net)**		**40,40,991**
Corpus Fund	1,000		Land(Agricultural Development)	97,290	
Endowment Fund			Building	23,25,730	
- Mr. Beins	5,66,667		Computers	2,34,175	
- Mr. Upinder Singh	11,33,333		Cycles	51,007	
Other Funds			Electrical Fittings	88,009	
- Father Manu	2,00,000		Equipments	2,00,971	
- Mrs. Premavathi	1,00,000		Furniture & Fittings	3,23,109	
			Graniery & Cow Shead	2,01,364	
			Kitchen Items	1,70,182	
Accumulated Surplus		**59,34,715**	Two Wheeler	1,11,482	
			Washing Machine	20,450	
Opening Balance	68,18,575		Car	2,17,220	
Current Period	(8,83,860)				
			Current Assets		**38,99,724**
Current Liabilities			Deposits		
Audit Fees Payable		**5,000**	- Fixed Deposit	28,10,061	
			- IT Refund Receivables	41,947	
			- Telephone Deposit	1,500	
			Loans & Advances		
			- Rental Advance	2,90,000	
			- Loan to Livelihood	90,000	
			Cash-in-hand	47	
			Bank Accounts	6,19,381	
			Accrued Interest	46,788	
Total		**79,40,715**	**Total**		**79,40,715**

For Vanavil Trust

Revathi.R

VANAVIL TRUST
Reg.No: 81/2005
SIKKAL, NAGAPATTINAM

Revathi R
Managing Trustee

Date: 22/09/22
Place: Chennai

As per our report of even dated
For Kumar & Raj
Chartered Accountants

KUMAR & RAJ
CHENNAI
CHARTERED ACCOUNTANTS

V.Kumar
Partner
M.No: 027762
Firm Reg No: 001578S

UDIN: 22027762ATVBFT7945

Vanavil Trust
Income and Expenditure Statement for the Year ended 31-03-2022

Expenditure	For the Year Ended 31-03-2022 Rs.	Rs.	Income	For the Year Ended 31-03-2022 Rs.	Rs.
		1,89,55,017	**Donations and Contributions**		**1,85,40,259**
Administration	20,57,759		Donations	1,73,77,487	
School	22,03,722		Childline Contribution	11,62,772	
Children's Home	24,20,873		**Other Income**		**1,51,215**
After School Centres	17,69,088		Interest From FD	1,33,827	
Higher Education	11,01,801		Interest From SB	17,388	
Women Empowerment	3,75,813				
COVID Relief	74,06,197				
Childline	13,03,284				
Farm	2,73,330				
Awareness and Advocacy	43,151				
Depreciation		**6,20,317**	**Excess of Expenditure over Income**		**8,83,860**
Total		**1,95,75,334**	**Total**		**1,95,75,334**

For Vanavil Trust

Revathi R
Managing Trustee

Date: 22/09/22
Place: Chennai

VANAVIL TRUST ★ Reg.No: 81/2005 ★ SIKKAL, NAGAPATTINAM

As per our report of even dated
For Kumar & Raj
Chartered Accountants

KUMAR & RAJ ★ CHENNAI ★ CHARTERED ACCOUNTANTS

V.Kumar
Partner
M.No: 027762
Firm Reg No: 001578S

UDIN: 22027762ATVBFT7945

Vanavil Trust
Receipts and Payments Account for the Year ended 31-03-2022

Receipts	For the Year ended 31-03-2022 Rs.	Rs.	Payments	For the Year ended 31-03-2022 Rs.	Rs.
Opening Balance			**Deposits and Advances:**		
Bank Accounts	19,28,376				
Cash-in-hand	9,197	19,37,573	Fixed Deposits		6,50,000
			Rental Advance		3,00,000
Donations and Contributions:			Loan to Livelihood		90.000
Donations Received		1,73,77,487			
Chidline Contribution		11,62,772	**Application towards Objects & Management**		
			Administration		20,57,786
			School		22,03,722
Interest Receipts:			Children's Home		24,10,873
			After School Centres		17,69,088
Interest on Fixed Deposits	23,216		Higher Education		11,01,801
Interest on Savings Deposit	17,388	40,604	Women Empowerment		3,75,813
			COVID Relief		74,06,197
			Childline		12,98,284
			Farm		2,73,330
Refund of Rental Advances		2,60,000	Awareness and Advocacy		43,151
			Capital Expenditure:		
			Furniture		1,11,448
			Two Wheeler		65,865
			Electrical Fittings		1,650
			Closing Balance		
			Bank Accounts	6,19,381	
			Cash-in-hand	47	6,19,428
Total		**2,07,78,435**	**Total**		**2,07,78,435**

For Vanavil Trust

Revathi R

Revathi R
Managing Trustee

Date: 22/9/22
Place: Chennai

VANAVIL TRUST ★ Reg.No: 81/2005 ★ SIKKAL, NAGAPATTINAM

As per our report of even dated
For Kumar & Raj
Chartered Accountants

KUMAR & RAJ ★ CHENNAI ★ CHARTERED ACCOUNTANTS

V.Kumar
Partner
M.No: 027762
Firm Reg No: 001578S

UDIN: 22027762ATVBFT7945

Vanavil Trust

Depreciation Schedule As Per Income Tax Act 1961

Description	Rate of Depreciation	WDV as on 01.04.2021	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2022
			Before Sep	After Sep				
Land (Agricultural Development)	10%	1,08,100				1,08,100	10,810	97,290
Building	10%	25,84,144				25,84,144	2,58,414	23,25,730
Computers	40%	3,90,292				3,90,292	1,56,117	2,34,175
Cycles	10%	56,674				56,674	5,667	51,007
Electrical Fittings	10%	96,137	1,650			97,787	9,779	88,009
Equipments	15%	2,36,437				2,36,437	35,466	2,00,971
Furniture & Fittings	10%	2,41,704	6,000	1,05,448		3,53,152	30,043	3,23,109
Granary & Cow Shed	10%	2,23,738				2,23,738	22,373.81	2,01,364
Kitchen Items	15%	2,00,214				2,00,214	30,032	1,70,182
Two Wheeler	15%	65,291	65,865			1,31,156	19,673	1,11,482
Washing Machine	15%	24,059				24,059	3,608.89	20,450
Car	15%	2,55,553				2,55,553	38,333	2,17,220
TOTAL		**44,82,344**	**73,515**	**1,05,448**	**-**	**46,61,307**	**6,20,317**	**40,40,991**