

KUMAR & RAJ

Chartered Accountants

Audit Report

We have examined the balance sheet of **Vanavil Trust** as at 31st March, 2025 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.

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 **March 31, 2025.**

And

- ii. In the case of the Receipts and Payments account and Income and Expenditure account of the excess of Income over its Expenditure for the year ended March 31, 2025.

For Kumar & Raj
Chartered Accountants



Kumar V
(Partner)

Membership No: 027762
Firm Regn No: 0015785

Place: Chennai
Date: 03-09-2025
Udin: 25027762BMLYIT6086

Notes to Accounts

1. Financials Statements are prepared under the Historical cost inventories convention. The financials statements have been prepared in accordance with the norms and principals 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 payment of accounting except in the case of interest from FD, which is recognised on accrual basis, as TDS is deducted on the said accruals. All expenditures having a material bearing on the financial statement are recognised 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. During the period, Vanavil has spent amounting to Rs. 2,69,15,488 for charitable purpose.
5. All the amounts in the financials statements are presented in Rupees.

As per our report of even date
For **Kumar & Raj**
Chartered Accountants
Firm Registration No. 0015785



Kumar V
Partner
Membership No. 027762

Place: Chennai
Date: 03-09-2025
UDIN: 25027762BMLYIT6086

Vanavil Trust
Balance Sheet as at 31-03-2025

Liabilities	As at 31-Mar-2025 Rs.	Rs.	Assets	As at 31-Mar-2025 Rs.	Rs.
Capital Account		10,01,000	Fixed Assets (Net)		78,40,383
Corpus Fund	1,000		Land(Agricultural Development)	87,561	
Endowment Fund	7,00,000		Building	29,66,531	
- Mr. Beins			Computers	4,94,025	
Other Funds	3,00,000		Electrical Fittings	86,137	
- Father Manu			Equipments	1,23,422	
- Mrs. Premavathi			Montessori Building	23,74,698.58	
			Residential Building	5,79,252.60	
			Software	75,454.75	
			Solar Light	17,575.00	
			Mobile Phone	12,080.00	
			Furniture & Fittings	3,48,552	
Accumulated Surplus		1,61,54,755	Graniery & Cow Shed	1,46,795	
Opening Balance	93,12,307		Kitchen Items	1,40,638	
Current Period	<u>68,42,448</u>		Two Wheeler	68,464	
			Washing Machine	12,559	
			Car	3,06,638	
			Current Assets		93,15,372
			Deposits		
			- Fixed Deposit	66,13,190	
			Loans & Advances		
			- Rental Advance	3,75,000	
			- Advance	1,13,006	
			Cash-in-hand	526	
			Bank Accounts	21,74,352	
			IT Refund Receivables	39,299.00	
Total		1,71,55,755	Total		1,71,55,755

For Vanavil Trust

Revathi R



Revathi R
Managing Trustee

Date: 03-09-2025
Place: Chennai

As per our report of even dated

For Kumar & Raj

Chartered Accountants



V.Kumar
Partner

M.No: 027762

Firm Reg No: 0015785

UDIN: 25027762BMLYIT6086

Vanavil Trust
Income and Expenditure Statement for the Year ended 31-03-2025

Expenditure	For the year ended 31-03-2025		Income	For the year ended 31-03-2025	
	Rs.	Rs.		Rs.	Rs.
		2,79,05,631	Donations and Contributions		3,45,86,396
School	51,91,868		Donations	3,39,18,787	
Child Protection and Care	58,45,211		Childline Contribution	<u>6,67,609</u>	
After School Centres	51,81,607				
Nomad Higher Education Scholarship	29,30,893				
Women Empowerment	2,70,045				
School of Art & Technology	11,29,761		Other Income		1,61,683
Learning and Development	19,87,570		Interest From FD	1,61,619	
Disaster Relief	13,71,778		Interest From SB	64	
Administration	23,48,124		Profit on Sale of Fixed Asset	<u>0</u>	
Research & Advocacy	95,078				
Farm	4,31,625				
Childline	1,31,933				
Loss on Disposal of Fixed Asset					
Depreciation	9,90,137				
Excess of Income over Expenditure		68,42,448			
Total		3,47,48,079	Total		3,47,48,079

For Vanavil Trust

Revathi R

Revathi R
Managing Trustee

Date: 03-09-2025
Place: Chennai



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



V. Kumar
Partner
M.No: 027762
Firm Reg No: 0015785
UDIN: 25027762BMLYIT6086

Vanavil Trust					
Receipts and Payments Account for the Year ended 31-03-2025					
Receipts	For the Year ended 31-03-2025		Payments	For the Year ended 31-03-2025	
	Rs.	Rs.		Rs.	Rs.
Opening Balance			Deposits and Advances:		
Bank Accounts	16,56,991		Fixed Deposits		56,10,000
Cash-in-hand	<u>2,314</u>	16,59,305	Rental Advance		65,000
			Advance		1,13,006
Donations and Contributions:			Statutory payments		
Donations Received		3,39,18,787	Loan extended		
Childline Contribution		6,67,609	Application towards Objects & Management		
			School		51,91,868
Interest Receipts:			Child Protection and Care		58,45,211
Interest on Fixed Deposits	1,61,619		After School Centres		51,81,607
Interest on Savings Deposit	<u>64</u>	1,61,683	Nomad Higher Education Scholarship		29,30,893
			Women Empowerment		2,70,045
			School of Art and Technology		11,29,761
			Learning & Development		19,87,570
			Disaster Relief		13,71,778
			Administration		23,53,124
			Research & Advocacy		95,078
			Farm		4,31,625
			Childline		1,31,933
			Capital Expenditure:		
Refund of Income Tax		12,440	Building		32,82,168
Fixed Asset Realised		-	Computer		5,54,304
Deposits Realised		25,91,000	Software		86,234
			Mobile Phone		15,100
			Kitchen Items		42,500
			Electrial & Fittings		23,136
			Furniture & Fittings		1,05,006
			Solar Light		19,000
			Closing Balance		
			Bank Accounts	21,74,352	
			Cash-in-hand	<u>526</u>	21,74,878
Total		3,90,10,824	Total		3,90,10,824
For Vanavil Trust  Revathi R Managing Trustee Date: 03-09-2025 Place: Chennai  As per our report of even dated For Kumar & Raj Chartered Accountants  V. Kumar Partner M.No: 027762 Firm Reg No: 0015785 UDIN: 25027762BMLYIT6086					

Vanavil Trust

Depreciation Schedule As Per Income Tax Act 1961

Description	Rate of Depreciation	WDV as on 01.04.2024	Addition		Deletion	Total	Depreciation for the year	WDV as on 31.03.2025
			Before Sep	After Sep				
Land (Agricultural Development)	10%	87,561				87,561	-	87,562
Building	10%	32,96,146				32,96,146	3,29,615	29,66,531
Montessori Building	10%		26,38,554			26,38,554	2,63,855	23,74,699
Residential Building	10%		6,43,614			6,43,614	64,361	5,79,253
Computers	40%	84,303		5,54,304		6,38,607	1,44,582	4,94,025
Electrical Fittings	10%	71,287		23,136		94,423	8,285	86,137
Equipments	15%	1,45,202				1,45,202	21,780	1,23,422
Furniture & Fittings	10%	2,76,441		1,05,006		3,81,447	32,894	3,48,552
Software	25%			86,234		86,234	10,779	75,455
Solar Light	15%			19,000		19,000	1,425	17,575
Mobile Phone	40%			15,100		15,100	3,020	12,080
Granary & Cow Shed	10%	1,63,105				1,63,105	16,310.51	1,46,795
Kitchen Items	15%	1,22,956	42,500			1,65,456	24,818	1,40,638
Two Wheeler	15%	80,546				80,546	12,082	68,464
Washing Machine	15%	14,775				14,775	2,216.31	12,559
Car	15%	3,60,750				3,60,750	54,113	3,06,638
TOTAL		47,03,073	33,24,668	8,02,780	-	88,30,521	9,90,137	78,40,384