

A.ROSALIN MARTINAA, B.Com (Hons)., F.C.A.,
Chartered Accountant

10C, T.B.Road,
Mahaboopalayam,
Madurai – 625 010.

Date: 27.08.2024

Audit Report

I have audited the attached Balance Sheet of
MOTHER TERASA EDUCATIONAL TRUST,

No.18 N,
Immanuvel Nagar,
Chettiarpatti – 626 122,
Rajapalayam Tk.,
Virudhunagar District,
Tamilnadu,

As at 31.03.2024 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2024.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of audit.

In my opinion proper books of account have been kept, so far as appears from my examination of books.

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

1. In the case of Balance Sheet of the state of affairs of the above named Trust as at 31.03.2024.
2. In the case of Income and Expenditure account Excess of Income over Expenditure for the year ended 31.03.2024.



APK
A.ROSALIN MARTINAA, B.Com(Hons)FCA,
CHARTERED ACCOUNTANT
Membership No: 243237



Mother Terasa Educational Trust

No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt

Receipts and Payments account for the year ended 31.03.2024

(F.C.ACCOUNT)

Particulars		Receipts	Payments
To Opening Balance			
Cash in Hand	4.00		
Cash at Bank of India	15,840.67		
Cast at SBI	10,306.08	26,150.75	
To Voluntary Contribution			
" Grant Received from NANDRI KINDERHILFE - GERMANY	1,977,077.00		
" Grant Received from Dasra,USA	433,545.00		
" Grant Received from Seed Money,USA	16,478.00	2,427,100.00	
To Other Income			
" Bank Interest	3,838.00	3,838.00	
By Relief of Poor			
" Home for Mentally Challenged Women - Sch 1	1,964,207.36		1,964,207.36
By Environmental			
" School Garden Programme Expenses	15,000.00		
" Bank Charges	1,478.00		16,478.00
" Closing Balance			
Cash in Hand	4.00		
Cash at Bank of India	11,727.17		
Cast at SBI	464,672.22		476,403.39
Total		2,457,088.75	2,457,088.75

Place: Madurai

Date : 27.08.2024

As per my report of even date

UDIN: 24243237BKCPGS4387



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A.ROSALIN MARTINAA, B.Com(Hons)FCA,
CHARTERED ACCOUNTANT
Membership No: 243237



Mother Terasa Educational Trust

No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt

Income and Expenditure account for the year ended 31.03.2024

(F.C.ACCOUNT)

Particulars		Income	Expenditure
By Voluntary Contribution			
" Grant Received from NANDRI KINDERHILFE - GERMANY	1,977,077.00		
" Grant Received from Dasra,USA	433,545.00		
" Grant Received from Seed Money,USA	16,478.00		
Less : Programme Reserve Fund	433,000.00	1,994,100.00	
By Other Income			
" Bank Interest	3,838.00	3,838.00	
To Relief of Poor			
" Home for Mentally Challenged Women - Sch 1	1,964,207.36		1,964,207.36
To Environmental			
" School Garden Programme Expenses	15,000.00		
" Bank Charges	1,478.00		16,478.00
" Excess of Income over Expenditure			17,252.64
Total		1,997,938.00	1,997,938.00

Balance Sheet as on 31.03.2024

Particulars		Liabilities	Assets
General Fund			
Opening Balance	26,150.75		
Add: This period Surplus	17,252.64	43,403.39	
Programme Reserve Fund		433,000.00	
Closing Balance			
Cash in Hand	4.00		
Cash at Bank of India	11,727.17		
Cast at SBI	464,672.22		476,403.39
Total		476,403.39	476,403.39

Place: Madurai

Date : 27.08.2024

UDIN: 24243237BKCPGS4387

As per my report of even date



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Mother Terasa Educational Trust

No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt

Receipts and Payments account for the year ended 31.03.2024

(L.C.ACCOUNT)

Particulars		Receipts	Payments
To Opening Balance			
Cash in hand	5,335.80		
Cash at Bank	12,740.51	18,076.31	
" Grant received			
Grant received from Welspun Foundation	9,836.00	9,836.00	
" Voluntary Contribution			
Donations & Trustees Contribution	381,000.00		
Beneficiary's Contribution	174,000.00		
Small Donation	96,500.00	651,500.00	
" Other Income			
Bank Interest	443.00	443.00	
By Relief of Poor			
" Shelter for Homeless Urban Poor, Exp Sch 2	588,522.00		
" Support to Poor People's Expenses	12,730.00		
" Support to Visually Impaired Prog.Exp.	12,150.00		613,402.00
By Education			
" Support to School Children's Expenses	26,830.00		
" Evening Study Centre Expenses	10,000.00		36,830.00
By Medical			
" Stakeholders Meeting (100 Nurses) Expenses	9,836.00		9,836.00
By Admin Expenses			
" Bank Charges	22.14		22.14
" Closing Balance :-			
Cash in Hand	8,803.80		
Cash at Bank	10,961.37		19,765.17
Total		679,855.31	679,855.31

Place: Madurai

Date : 27.08.2024

UDIN: 24243237BKCPGS4387

As per my report of even date



APIL
A.ROSALIN MARTINAA, B.Com(Hons)FCA,
CHARTERED ACCOUNTANT
Membership No: 243237



Mother Terasa Educational Trust

No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt

Income and Expenditure account for the year ended 31.03.2024

(LC Account)

Particulars		Income	Expenditure
By Grant received			
" Grant received from Welspun Foundation	9,836.00	9,836.00	
By Voluntary Contribution			
" Donations & Trustees Contribution	381,000.00		
" Beneficiary's Contribution	174,000.00		
" Small Donation	96,500.00	651,500.00	
By Other Income			
" Bank Interest	443.00	443.00	
To Relief of Poor			
" Shelter for Homeless Urban Poor, Exp Sch 2	588,522.00		
" Support to Poor People's Expenses	12,730.00		
" Support to Visually Impaired Prog.Exp.	12,150.00		613,402.00
To Education			
" Support to School Children's Expenses	26,830.00		
" Evening Study Centre Expenses	10,000.00		36,830.00
To Medical			
" Stakeholders Meeting (100 Nurses) Expenses	9,836.00		9,836.00
To Admin Expenses			
" Bank Charges	22.14		22.14
" Excess of Income over Expenditure			1,688.86
Total		661,779.00	661,779.00

Balance Sheet as on 31.03.2024

Particulars		Liabilities	Assets
General Fund			
Opening Balance	20,620.31		
This period Surplus	1,688.86	22,309.17	
Loan		449,900.00	
Fixed Assets			
Camera	13,800.00		13,800.00
DVD	1,200.00		1,200.00
Furniture & Fittings	94,372.00		94,372.00
Canon Lazer Printer	5,730.00		5,730.00
Fan	14,600.00		14,600.00
Vessels	44,000.00		44,000.00
Lap Top	10,300.00		10,300.00
Cellphone	18,749.00		18,749.00
Cycle	3,150.00		3,150.00
Celling Fan	1,000.00		1,000.00
Videocon Fridge	8,800.00		8,800.00
Shed	60,000.00		60,000.00
Current Assets			
TDS	743.00		743.00
Grant due receivable from Madurai Corporation	176,000.00		176,000.00
Closing balance			
Cash in Hand	8,803.80		
Cash at Bank	10,961.37		19,765.17
Total		472,209.17	472,209.17

Place: Madurai

Date : 27.08.2024

UDIN: 24243237BKCPGS4387



for my report of even date

A.ROSALIN-MARTINAA, B.Com(Hons)FCA,
CHARTERED ACCOUNTANT
Membership No: 243237



Mother Terasa Educational Trust
No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt
Receipts and Payments account for the year ended 31.03.2024

(Consolidated)			
Particulars		Receipts	Payments
To Opening Balance			
Cash in hand	5,339.80		
Cash at Bank of India (FC)	15,840.67		
Cast at SBI (FC)	10,306.08		
Cash at Bank (LC)	12,740.51	44,227.06	
" Voluntary Contribution			
" FC Account			
Grant Received from NANDRI KINDERHILFE - GERMANY	1,977,077.00		
Grant Received from Dasra,USA	433,545.00		
Grant Received from Seed Money,USA	16,478.00	2,427,100.00	
" LC Account			
Grant received			
Grant received from Welspun Foundation	9,836.00	9,836.00	
Donations & Trustees Contribution	381,000.00		
Beneficiary's Contribution	174,000.00		
Small Donation	96,500.00	651,500.00	
" Other Income			
Bank Interest	4,281.00	4,281.00	
By Relief of Poor			
" Home for Mentally Challenged Women - Sch 1	1,964,207.36		
" Shelter for Homeless Urban Poor, Exp Sch 2	588,522.00		
" Support to Poor People's Expenses	12,730.00		
" Support to Visually Impaired Prog.Exp.	12,150.00		2,577,609.36
By Education			
" Support to School Children's Expenses	26,830.00		
" Evening Study Centre Expenses	10,000.00		36,830.00
By Medical			
" Stakeholders Meeting (100 Nurses) Expenses	9,836.00		9,836.00
By Environmental			
" School Garden Programme Expenses	15,000.00		
" Bank Charges (FC)	1,478.00		16,478.00
By Admin Expenses			
" Bank Charges	22.14		22.14
" Closing Balance :-			
Cash in hand	8,807.80		
Cash at Bank of India (FC)	11,727.17		
Cast at SBI (FC)	464,672.22		
Cash at Bank (LC)	10,961.37		496,168.56
Total		3,136,944.06	3,136,944.06

Place: Madurai

Date : 27.08.2024

UDIN: 24243237BKCPGS4387

As per my report of even date



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Mother Terasa Educational Trust
No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt
Income and Expenditure account for the year ended 31.03.2024
(Consolidted)

Particulars		Income	Expenditure
By Voluntary Contribution			
" FC Account			
" Grant Received from NANDRI KINDERHILFE - GERMANY	1,977,077.00		
" Grant Received from Dasra,USA	433,545.00		
" Grant Received from Seed Money,USA	16,478.00		
Less : Programme Reserve Fund	433,000.00	1,994,100.00	
By LC Account			
Grant received			
" Grant received from Welspun Foundation	9,836.00	9,836.00	
" Donations & Trustees Contribution	381,000.00		
" Beneficiary's Contribution	174,000.00		
" Small Donation	96,500.00	651,500.00	
By Other Income			
" Bank Interest	4,281.00	4,281.00	
To Relief of Poor			
" Home for Mentally Challenged Women - Sch 1	1,964,207.36		
" Shelter for Homeless Urban Poor; Exp Sch 2	588,522.00		
" Support to Poor People's Expenses	12,730.00		
" Support to Visually Impaired Prog.Exp.	12,150.00		2,577,609.36
To Education			
" Support to School Children's Expenses	26,830.00		
" Evening Study Centre Expenses	10,000.00		36,830.00
To Environmental			
" School Garden Programme Expenses (FC)	15,000.00		15,000.00
To Medical			
" Stakeholders Meeting (100 Nurses) Expenses	9,836.00		9,836.00
To Admin Expenses			
" Bank Charges	1,500.14		1,500.14
Excess of Income over Expenditure			18,941.50
Total		2,659,717.00	2,659,717.00

Place: Madurai

Date : 27.08.2024

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As per my report of even date



(Signature)
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Mother Terasa Educational Trust

No.18 N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam Tk.,Virudhunagar Dt

Balance Sheet as on 31.03.2024

(Consolidated)

<u>Particulars</u>		<u>Liabilities</u>	<u>Assets</u>
General Fund			
Opening Balance	46,771.06		
This period Surplus	18,941.50	65,712.56	
Loan		449,900.00	
Programme Reserve Fund		433,000.00	
Fixed Assets			
Camera	13,800.00		
DVD	1,200.00		
Furniture & Fittings	94,372.00		
Canon Lazer Printer	5,730.00		
Fan	14,600.00		
Vessels	44,000.00		
Lap Top	10,300.00		
Cellphone	18,749.00		
Cycle	3,150.00		
Celling Fan	1,000.00		
Videocon Fridge	8,800.00		
Shed	60,000.00		275,701.00
Current Assets			
Grant due receivable from Madurai Corporation			176,000.00
TDS			743.00
Closing balance			
Cash in hand	8,807.80		
Cash at Bank of India (FC)	11,727.17		
Cast at SBI (FC)	464,672.22		
Cash at Bank (LC)	10,961.37		496,168.56
Total		948,612.56	948,612.56

Place: Madurai

Date : 27.08.2024

As per my report of even date

UDIN: 24243237BKCPGS4387



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Mother Terasa Educational Trust

18,N,Immanuvel Nagar, Chettiarpatti - 626 122,Rajapalayam- (Tk),Virudhunagar Dt

Home for Mentally Challenged Women Programme Exp Sch 1 - 2024

Vegetables, Milk & Chicken	315,000.00
Rice & Groceries	573,000.00
Medicine	140,000.00
Staff salary	510,708.00
Maintenance	249,000.00
Travelling Expenses	53,000.00
Gas & Fuel	108,000.00
Bank Charges	15,499.36
	<u>1,964,207.36</u>

Shelter for Homeless Urban Poor Exp Sch 2 - 2024

Groceries	150,384.00
Vegetables	42,000.00
Milk	10,797.00
Fuel & Firewood	42,464.00
Cleaning Materials	9,135.00
Medical Expenses	10,556.00
Cloth to Residents	20,249.00
Honorarium	270,000.00
Postage & Telephone	4,298.00
Printing & Stationery	9,389.00
Travel & Petrol	10,430.00
Pongal Festival	8,820.00
	<u>588,522.00</u>



APL
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