

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

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

**Date: 23.06.2022**

**Audit Report**

I have audited the attached Balance Sheet of

**EDUCATION, COMMUNICATION AND DEVELOPMENT TRUST  
(EDUCATR),**

No. 2/5A,  
Mamarathupatti Road,  
Usilampatti – 625 532,  
Madurai District,  
Tamilnadu,

As at 31-03-2022 and the annexed Receipts and Payments account and Income and Expenditure account for the year ended 31.03.2022.

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 my information and according to the explanations given to me, 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 31.03.2022.
2. In the case of Income and Expenditure account, Excess of Income over Expenditure for the year ended 31.03.2022.



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

**Education, Communication and Development Trust (EDUCATR)**

2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai District

**Receipt and Payments for the year ended 31.03.2022**

**(FC Account)**

	<b><u>Receipt</u></b>	<b><u>Payments</u></b>
To Opening Balance		
Cash at bank	34,913.17	
" Grant received as per schedule No.1	15,68,803.57	
" Bank Interest	1,900.00	
" Own Contribution	2,09,975.00	
By Programme Expenses Schedule No.2		17,21,195.00
" Administrative Expenses Schedule No.3		89,317.00
" Closing balance		
Cash at SBI		1,549.66
Cash at Canara Bank		3,528.08
Cash on Hand		2.00
	<b><u>18,15,591.74</u></b>	<b><u>18,15,591.74</u></b>

**Income and Expenditure Account for the year ended 31.03.2022**

	<b><u>Income</u></b>	<b><u>Expenditure</u></b>
By Grant received as per schedule No.1	15,68,803.57	
" Bank Interest	1,900.00	
" Own Contribution	2,09,975.00	
To Programme Expenses Schedule No.2		17,21,195.00
" Administrative Expenses Schedule No.3		89,317.00
" Depreciation-As per Schedule 7		1,46,004.35
" Excess of Expenditure over income	1,75,837.78	
	<b><u>19,56,516.35</u></b>	<b><u>19,56,516.35</u></b>

**Balance Sheet as on 31.03.2022**

	<b><u>Liabilities</u></b>	<b><u>Assets</u></b>
<b>General Fund</b>		
Opening Balance	17,97,039.22	
This Period Deficit	(1,75,837.78)	
<b>Fixed Assets Schedule 7</b>		16,16,121.70
<b>Closing Balance</b>		
Cash at SBI		1,549.66
Cash at Canara bank		3,528.08
Cash on Hand		2.00
	<b><u>16,21,201.44</u></b>	<b><u>16,21,201.44</u></b>

Place : Madurai

Date : 23.06.2022

UDIN : 22243237ALQKBD4999

As per my report of even date



*A. ROSALIN MARTINAA*  
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CHARTERED ACCOUNTANT  
Membership No: 243237

**Education, Communication and Development Trust (EDUCATR)**

No.2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai District

**Receipt and Payments for the year ended 31.03.2022**

(LC Account)

	<u>Receipt</u>	<u>Payments</u>
<b>To Opening Balance</b>		
Cash at Bank (Indian Bank)	532.19	
Cash at Bank (City Union Bank)	571.18	
Cash in Hand	1,067.00	
" Grant Due Received from TNSWB	5,000.00	
" ICICI Bank service charges	1,10,693.00	
" Samunnati Financial INT service charges	5,332.00	
" Donation	10,000.00	
" TDS Received AY 2019-20	9,390.00	
" TDS Received AY 2020-21	8,430.00	
" TDS Interest Received	1,320.00	
" Bank Interest	140.00	
<b>By Programme Expenses As per Shedule - 5</b>		54,067.00
" <b>Administration Expenses as per Shedule - 6</b>		53,800.00
" Bank Charges		180.12
" TDS		7,108.00
" Loan Repaid		5,000.00
" <b>Closing Balance</b>		
Cash at Bank (Indian Bank)		1,307.19
Cash at Bank (City union Bank)		1,628.06
Cash in Hand		29,385.00
	<b>1,52,475.37</b>	<b>1,52,475.37</b>

Place : Madurai

Date : 23.06.2022

As per my report of even date

UDIN : 22243237ALQKBD4999



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



**Chakkaravarthi Vidhyalaya Nursery & Primary School**  
**(Run by Educatr Trust)**  
179/1, MGR Nagar, 7th Ward, Usilampatti, Madurai (DT)  
**Receipts and Payments Account for the year ended 31.03.2022**

	<u>Receipts</u>	<u>Payments</u>
To Opening Balance:		
Cash in Hand	29,556.00	
Cash at Bank	1,02,995.00	
" School Fees Collection	2,50,000.00	
" School Fees Transfer From Gurukrupa Foundation, USA	2,88,400.00	
" Right to Free Education Reimburshment Income	1,59,401.25	
" Salary Advance Received	1,00,000.00	
By <b>School Expenses Schedule 4</b>		4,26,767.80
" Fixerd Deposit		10,000.00
" Computer		60,000.00
" Purchase of Playmaterials		2,50,000.00
" Salary Advance Paid		50,000.00
" Closing balance		
Cash in Hand		1,28,000.00
Cash at Bank		5,584.45
	<b>9,30,352.25</b>	<b>9,30,352.25</b>

**Income and Expenditure Account for the year ended 31.03.2022**

	<u>Income</u>	<u>Expenditure</u>
By School Fees Collection	2,50,000.00	
" School Fees Transfer From Gurukrupa Foundation, USA	2,88,400.00	
" Right to Free Education Reimburshment Income	1,59,401.25	
To <b>School Expenses Schedule 4</b>		4,26,767.80
" <b>Depreciation Schedule 9</b>		68,611.46
" Execess of Income over Expenditure		2,02,421.99
	<b>6,97,801.25</b>	<b>6,97,801.25</b>

**Balance Sheet as on 31.03.2022**

	<u>Liabilities</u>	<u>Assets</u>
General Fund		
Opening Balance	3,38,294.33	
This Period Surplus	2,02,421.99	
<b>Fixed Asset Scheduled 9</b>		3,47,131.87
Fixed Deposit		10,000.00
Salary Advance		50,000.00
Closing Balance		
Cash in Hand		1,28,000.00
Cash at Bank		5,584.45
	<b>5,40,716.32</b>	<b>5,40,716.32</b>

Place : Madurai

Date : 23.06.2022

UDIN : 22243237ALQKBD4999

As per my report of even date



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

**Education, Communication and Development Trust (EDUCATR)**

No.2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai District

Income and Expenditure Account for the year ended 31.03.2022

	<u>Income</u>	<u>Expenditure</u>
By ICICI Bank service charges	1,39,793.00	
" Samunnati Financial INT service charges	5,332.00	
" Donation	10,000.00	
" TDS Interest Received	1,320.00	
" Bank Interest	140.00	
To Programme Expenses As per Shedule - 5		54,067.00
" Administration Expenses as per Shedule - 6		53,800.00
" Bank Charges		180.12
" Depreciation Schedule 8		12,682.36
" Samunnati Financial Service Charges receivable Writtenoff		1,834.00
" Execess of Income over Expenditure		34,021.52
	<b>1,56,585.00</b>	<b>1,56,585.00</b>

Balance Sheet as on 31.03.2022

	<u>Liabilities</u>	<u>Assets</u>
General Fund		
Opening Balance	3,89,677.37	
This Period Surplus	34,021.52	
Fixed Assets Schedule 8		88,537.72
Building Mortgage		2,00,000.00
SHG Federation office Rent Advace		65,000.00
TDS		8,740.92
ICICI Service Charges receivable		29,100.00
Closing Balance		
Cash at Bank (Indian Bank)		1,307.19
Cash at Bank (City union Bank)		1,628.06
Cash in Hand		29,385.00
	<b>4,23,698.89</b>	<b>4,23,698.89</b>

Place : Madurai

Date : 23.06.2022

As per my report of even date

UDIN : 22243237ALQKBD4999



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Membership No: 243237



**(Consolidated)**



	B/F	26,10,019.36	16,42,267.12
By <b>School Expenses</b>			
" <b>School Expenses Schedule 4</b>			4,26,767.80
" Fixerd Deposit			10,000.00
" Computer			60,000.00
" Purchase of Playmaterials			2,50,000.00
" Salary Advance Paid			50,000.00
By <b>Closing Balance</b>			
Cash in Hand			1,57,387.00
Cash at SBI (FC)			1,549.66
Cash at Canara Bank (FC)			3,528.08
Cash at Bank (Indian Bank) (LC)			1,307.19
Cash at Bank (City union Bank) (LC)			1,628.06
Cash at Bank (School)			5,584.45
		<b>26,10,019.36</b>	<b>26,10,019.36</b>

Place : Madurai

Date : 23.06.2022

As per my report of even date

UDIN : 22243237ALQKBD4999



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**CHARTERED ACCOUNTANT**  
 Membership No: 243237

**Education, Communication and Development Trust(EDUCATR)**

2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai District

Income and Expenditure Account for the year ended 31.03.2022

**(Consolidated)**

	<u>Income</u>	<u>Expenditure</u>
By <b><u>FC Account</u></b>		
" <b>Grant received as per schedule No.1</b>	15,68,803.57	
" Bank Interest	1,900.00	
" Trustees Contribution	2,09,975.00	
By <b><u>LC Account</u></b>		
" ICICI Bank service charges	1,39,793.00	
" Samunnati Financial INT service charges	5,332.00	
" Donation	10,000.00	
" TDS Interest Received	1,320.00	
" Bank Interest	140.00	
By <b><u>School Account</u></b>		
" School Fees Collection	2,50,000.00	
" Right to Free Education Reimburshment Income	1,59,401.25	
To <b><u>FC Expenses</u></b>		
" <b>Programme Expenses Schedule No.2</b>		14,32,795.00
" <b>Administrative Expenses Schedule No.3</b>		89,317.00
To <b><u>LC Expenses</u></b>		
" <b>Programme Expenses As per Shedule - 5</b>		54,067.00
" <b>Administration Expenses as per Shedule - 6</b>		53,800.00
" Bank Charges		180.12
To <b><u>School Expenses</u></b>		
" <b>School Expenses Schedule 4</b>		4,26,767.80
" <b>Depreciation Schedule 7 (FC)</b>		1,46,004.35
" <b>Depreciation Schedule 8 (LC)</b>		12,682.36
" <b>Depreciation Schedule 9 (School)</b>		68,611.46
" Samunnati Financial Service Charges receivable Writtenoff		1,834.00
" Excess of Income over Expenditure		60,605.73
	<u>23,46,664.82</u>	<u>23,46,664.82</u>

Place : Madurai

Date : 23.06.2022

As per my report of even date

UDIN : 22243237ALQKBD4999



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



**Education, Communication and Development Trust(EDUCATR)**

2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai District

Balance Sheet as on 31.03.2022

**(Consolidated)**

	<u>Liabilities</u>	<u>Assets</u>
General Fund		
Opening Balance	25,25,010.92	
This Period Surplus	60,605.73	
<b>Fixed Assets Schedule 7 (FC)</b>		16,16,121.70
<b>Fixed Assets Schedule 8 (LC)</b>		88,537.72
<b>Fixed Asset Scheduled 9 (School)</b>		3,47,131.87
Building Mortgage		2,00,000.00
SHG Federation Office Rent Advance		65,000.00
TDS		8,740.92
ICICI Service Charges receivable (LC)		29,100.00
Fixed Deposit (School)		10,000.00
Salary Advance (School)		50,000.00
Closing Balance		1,57,387.00
Cash in Hand		1,549.66
Cash at SBI (FC)		3,528.08
Cash at Canara Bank (FC)		1,307.19
Cash at Bank (Indian Bank) (LC)		1,628.06
Cash at Bank (City union Bank) (LC)		5,584.45
Cash at Bank (School)		
	<u>25,85,616.65</u>	<u>25,85,616.65</u>

Place : Madurai

Date : 23.06.2022

UDIN : 22243237ALQKBD4999

As per my report of even date



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

**Education, Communication and Development Trust (EDUCATR)**

2/5A, Mamarathupatti Road, Usilampatti-625 532, Madurai District.

**Grant Received (FC) for the year ended 31.03.2022(Schedule 1)**

Shamdasani Foundation, Hongkong	70000.00
Tzedek, UK	75311.67
The FoundationStichting Bishop Bekkers , Netherlands	1,17,857.00
The Polination Project , USA	70,371.90
Gurukrupa Foundation, USA	7,32,831.00
The Associated Country Women of the World (ACWW) - UK	5,02,432.00
	<b>15,68,803.57</b>

**Programme expenses (F.C) for the year ended 31.03.2022(Schedule 2)**

<b>Shamdasani Foundation</b>	
Rice and groceries issue to Poor Students	20,000.00
Free Note book issue to Poor Students	50,000.00
<b>TZEDEK</b>	
COVID RELIEF Programme Expenses	75,866.00
<b>The Foundation Stichting Bishop Bekkers , Netherlands</b>	
COVID RELIEF Prog Exp	1,30,057.00
<b>The Polination Project, U S A</b>	
Rice and groceries issue to Poor People	70,371.00
<b>Gurukrupa Foundation, USA</b>	
Cleaning Charges	25,000.00
Service and maintenance of Digital Class room	18,600.00
Teaching materiel Exp	26,000.00
Tution Teachers salary	2,50,000.00
Teachers Trg Prog	9,600.00
Sanitizer and mask issue to children	12,540.00
Poor students school fees paid(Chakkaravarthi Vidhyalaya Nursery & Primary School)	2,88,400.00
Covid relief assistance to Children	1,68,920.00
School children variety Prog	32,000.00
Monitoring Exp	10,000.00
<b>The Associated Country Women of the World (ACWW) - UK</b>	
Women Leadership Trg Prg	5,280.00
Organic Farming Trg Prg	10,560.00
Vermi compost Trg Prg	17,820.00
field pased Trg Prg	7,590.00
Exposure visit Exp	17,490.00
Seed money to shg members	3,96,000.00
Marketing Trg to shg women	7,920.00
Field visit Exp	23,400.00
Exposure visit Exp	4,290.00
<b>EUCAN AID , Belgium</b>	
Vermi Compost Trg prg	28,637.00
Marketing & Profit making Prg Exp	14,854.00
	<b>17,21,195.00</b>



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**Education, Communication and Development Trust (EDUCATR)**

2/5A, Mamarathupatti Road, Usilampatti-625 532, Madurai District.

**Administrative Expenses for the year ended 31.03.2022 FC (Schedule 3)**

Bank Charges	5,317.00
EB & water Charges	5,400.00
Phone Charges	7,200.00
Auditing	3,000.00
General Exp	7,200.00
Office rent	25,200.00
Salaries	36,000.00

**89,317.00**

**School Expenses as per Schedule -4**

General Expenses	35,000.00
Printing & Stationery	30,200.00
Salary	2,00,000.00
Telephone & EB Charges	25,744.00
Whitewash & Maintenance	1,35,300.00
Bank Charges	523.80

**4,26,767.80**

**Programme Exp (LC) as per schedule - 5**

Health Awareness Programme Expenses	13,180.00
SHG Income Generation	14,500.00
Social work awareness prog to college students	8,564.00
Disabled Children Awareness Prog	10,326.00
Rain water saving Prog to farmers	7,497.00

**54,067.00**

**Administrative Exp (LC) as per schedule - 6**

Staff salary	48,000.00
T A	4,800.00
General Expenses	1,000.00

**53,800.00**



*A.R.M.*  
**A.ROSALIN MARTINAA, B.Com(Hons)ACA.,**  
**CHARTERED ACCOUNTANT**  
Membership No: 243237



**Education, Communication and Development Trust (EDUCATR)**  
2/5A, Mamarathupatti Road, Usilampatti-625532, Madurai Dt.

**Schedule of Fixed Assets / Depreciation FC Schedule 7**

S.No	Particulars	WDV as on 31/03/2021	Additions	Total	Dep.rate	Depreciation	WDV as on 31/03/2022
1	Used School Van	83,604.45		83,604.45	10%	8,360.45	75,244.01
2	School Building	9,07,573.12		9,07,573.12	5%	45,378.66	8,62,194.46
3	Play materials	2,10,214.44		2,10,214.44	10%	21,021.44	1,89,193.00
4	Furniture	3,15,920.74		3,15,920.74	10%	31,592.07	2,84,328.67
5	Computer	50,568.00		50,568.00	40%	20,227.20	30,340.80
6	Digital Video Camara	54,400.00		54,400.00	10%	5,440.00	48,960.00
7	Digital Screen	10,540.00		10,540.00	10%	1,054.00	9,486.00
8	Smart Mobile Phone	37,400.00		37,400.00	10%	3,740.00	33,660.00
9	Wi-Fi System	14,280.00		14,280.00	10%	1,428.00	12,852.00
10	printer	13,005.00		13,005.00	10%	1,300.50	11,704.50
11	Library Books	24,480.00		24,480.00	10%	2,448.00	22,032.00
12	fit for classroom	5,780.00		5,780.00	10%	578.00	5,202.00
13	projector	34,360.30		34,360.30	10%	3,436.03	30,924.27
	<b>Total</b>	<b>17,62,126.05</b>	<b>-</b>	<b>17,62,126.05</b>		<b>1,46,004.35</b>	<b>16,16,121.70</b>

**Schedule of fixed Assets/Depreciation LC Schedule 8**

S.No	Particulars	WDV as on 31/03/2021	Additions	Total	Dep.rate	Depreciation	WDV as on 31/03/2022
1	Land	24,559.00		24,559.00			24,559.00
2	Furniture & Fitting	23,336.66		23,336.66	15%	3,500.50	19,836.16
3	T.V. Radio, Grinder, A.C & Refridgment	3,974.72		3,974.72	10%	397.47	3,577.25
4	Shed	14,491.76		14,491.76	15%	2,173.76	12,318.00
5	Computer	5,404.04		5,404.04	40%	2,161.62	3,242.42
6	Sewing Machine & Embroidery Machine	10,698.81		10,698.81	15%	1,604.82	9,093.99
7	Cycles	241.45		241.45	15%	36.22	205.23
8	Typewriter	4,752.00		4,752.00	15%	712.80	4,039.20
9	Printing Equipments & Accessories	1,573.22		1,573.22	15%	235.98	1,337.24
10	Tools & Equipments	1,033.74		1,033.74	15%	155.06	878.68
11	Fax	618.48		618.48	20%	123.70	494.78
12	Printer	6,815.95		6,815.95	15%	1,022.39	5,793.56
13	UPS / Inverter	3,720.25		3,720.25	15%	558.04	3,162.21
	<b>Total</b>	<b>1,01,220.08</b>		<b>1,01,220.08</b>		<b>12,682.36</b>	<b>88,537.72</b>

**Schedule of fixed Assets Depreciation School - Schedule - 9**

S.NO	Particulars	WDV as on 01/04/2021	Addition	Total	Dep.rate	Depreciation	WDV as on 31/03/2022
1	Furniture & Fittings	42,138.06		42,138.06	10%	4,213.81	37,924.25
2	Library Books	2,417.60		2,417.60	10%	241.76	2,175.84
3	Van	31,063.91		31,063.91	10%	3,106.39	27,957.52
4	Computer	30,123.76	60,000	90,123.76	40%	36,049.50	54,074.26
5	Play materials	-	2,50,000	2,50,000.00	10%	25,000.00	2,25,000.00
	<b>Total</b>	<b>1,05,743.33</b>	<b>3,10,000</b>	<b>4,15,743.33</b>		<b>68,611.46</b>	<b>3,47,131.87</b>



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CHARTERED ACCOUNTANT  
Membership No: 243237