

INDEPENDENT AUDITOR'S REPORT

To,

The Chairman,
BIRD MEMORIAL CHILDREN'S AND AGED PEOPLE'S HOME TRUST
No:1, Bethesda Centre R. V Nagar,
Kodungaiyur,
Chennai – 600118

Report on Financial Statement

I have audited the accompanying financial statements of **BIRD MEMORIAL CHILDREN'S AND AGED PEOPLE'S HOME TRUST**, which comprise the Balance Sheet as on 31st March 2025, and the Statement of Income and Expenditure account for the year then ended, and other explanatory information.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the institution and their responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that given a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I 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 the amounts and disclosures in the financial statements. The procedure selected depends 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 Society'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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

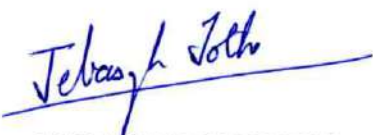
Opinion

Subject to the above, In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required by the Act in the manner so 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 of the trust as on 31st March 2025.
- b) In the case of the Income and Expenditure account, of the DEFICIT for the year ended on 31st March 2025

PLACE: CHENNAI
DATE: 14-05-2025




JEBASINGH JOTHI
CHARTERED ACCOUNTANT
UDIN: 25026169BMIPCG6411

BIRD MEMORIAL CHILDREN'S AND AGED PEOPLE'S HOME TRUST
FOREIGN CONTRIBUTION
NO.1,BETHESDA CENTRE, R.V NAGAR, KODUNGAIYUR, CHENNAI-600118
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>General Fund:</u>			<u>Fixed Assets:</u>		
Opening Balance	17,93,361.56		(As per Schedule I)		3,19,504.50
<u>Less:</u> Excess Of Expenditure Over Income	7,86,010.22	10,07,351.34	<u>Fixed Deposits:</u>		
			(As per Schedule II)		5,50,000.00
			<u>Current Assets:</u>		
			<u>Deposits</u>		
			Electricity Deposit		1,800.00
			<u>Cash & Bank Balances:</u>		
			Cash in Hand	1,331.00	
			SBI - 1321	1,136.64	
			SBI - 0887	1,33,579.20	1,36,046.84
TOTAL		10,07,351.34	TOTAL		10,07,351.34

PLACE : CHENNAI
DATE: 14/05/2025

VIDE MY REPORT OF EVEN DATE ANNEXED HERETO



Jebasingh Jothi
JEBASINGH JOTHI
CHARTERED ACCOUNTANT
UDIN: 25026169BMIPCG6411

BIRD MEMORIAL CHILDREN'S AND AGED PEOPLE'S HOME TRUST
FOREIGN CONTRIBUTION
NO.1, BETHESDA CENTRE, R.V. NAGAR, KODUNGAIYUR P.O, CHENNAI-600118.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To <u>Project Expenses</u>			By Foreign Contribution	1,06,854.00	
Childrens Education		9,12,845.00	By Interest on General Investment	53,676.00	
			By Interest on SB Account	4,350.00	1,64,880.00
To <u>Administrative Expenses</u>					
Bank Charges	3,331.22				
Audit Fees	29,500.00	32,831.22			
To Depreciation		5,214.00	By Excess Of Expenditure Over Income		7,86,010.22
TOTAL		9,50,890.22	TOTAL		9,50,890.22

PLACE : CHENNAI

DATE: 14/05/2025

VIDE MY REPORT OF EVENDATE ANNEXED HERETO

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Handwritten signature of Jebasingh Jothi

JEBASINGH JOTHI
CHARTERED ACCOUNTANT
UDIN: 25026169BMIPCG6411

BIRD MEMORIAL CHILDREN'S AND AGED PEOPLE'S HOME TRUST
FOREIGN CONTRIBUTION
NO.1,BETHESDA CENTRE, R.V.NAGAR, KODUNGAIYUR P.O, CHENNAI-600118.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To	<u>Opening Balance</u>			By	<u>Project Expenses</u>		
	Cash in Hand	1,331.00			Childrens Education		9,12,845.00
	<u>Cash at Bank</u>			By	<u>Administrative Expenses</u>		
	SBI - 1321	23,815.00			Bank Charges	3,331.22	
	SBI - 0887	1,697.06	26,843.06		Insurance Charges		
To	Foreign Contribution	1,06,854.00			Audit Fees	29,500.00	32,831.22
To	Interest on General Investment	53,676.00					
To	Interest on SB Account	4,350.00	1,64,880.00				
To	<u>Deposite:</u>			By	<u>Closing Balance</u>		
	FD Matured		8,90,000.00		Cash in Hand	1,331.00	
					<u>Cash at Bank</u>		
					SBI - 1321	1,136.64	
					SBI - 0887	1,33,579.20	1,36,046.84
TOTAL			10,81,723.06	TOTAL			10,81,723.06

PLACE : CHENNAI
DATE: 14/05/2025

VIDE MY REPORT OF EVEN DATE ANNEXED HERETO

Venkat



Jebasingh Jothi
JEBASINGH JOTHI
CHARTERED ACCOUNTANT
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