



INDEPENDENT AUDITOR'S REPORT

To the Members of the Munnade Social Organisation

Opinion

We have audited the financial statements of **Munnade Social Organisation**, which comprise the Balance Sheet at March 31, 2023, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

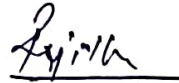


Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as Annexure 1. This description forms part of our auditor's report.

For MA Braganza & Associates
Chartered Accountants
Firm Registration No. 000507S



Rejitha Rajappan
Partner
ICAI Membership No. 231746
UDIN:23231746BGZXOL1298

Place: Bangalore
Date: 17-08-2023



Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



MUNNADE SOCIAL ORGANISATION
325, 1st Floor, Rishab Heights, C V Compound,
Pantharapalya, Nayandahalli, Mysore Road,
Bangalore - 560039

Balance Sheet as at March 31, 2023

(Amount in Rs.)

LIABILITIES	Sch	31.03.2023	31.03.2022	ASSETS	Sch	31.03.2023	31.03.2022
Capital Fund	1	10,71,154	9,25,224	Fixed Assets	3	49,834	41,212
Current Liabilities	2	5,431	7,727	Current Assets	4	2306	13,009
				Advances & Deposits:			
				Cash on Hand		61	61
				Balance with Bank		10,24,384	8,78,669
TOTAL		10,76,585	9,32,952	TOTAL		10,76,585	9,32,951

As per our report annexed
For M A Braganza & Associates
Chartered Accountants
Firm Regn No : 0005075


Rejitha Rajappan
Partner
Membership No. 231746
Date : 17-08-2023
Place : Bangalore



For Munnade Social Organisation


Yashodhamma P H
General Secretary




Sumitra
Treasurer

MUNNADE SOCIAL ORGANISATION
325, 1st Floor, Rishab Heights, C V Compound,
Pantharapalya, Nayandahalli, Mysore Road,
Bangalore - 560039

Income & Expenditure Account for the year ended March 31, 2023

(Amount in Rs.)

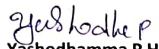
EXPENDITURE	Sch	31.03.2023	31.03.2022	INCOME	Sch	31.03.2023	31.03.2022
To Expenditure	6	3,07,278	12,37,583	By Income	5	3,23,464	12,85,236
To Munnade Care and Support Centre	7	8,63,917	4,06,558	By Munnade Care and support centre - Grant		10,00,000	9,00,000
To Depreciation	3	6,340	6,240				-
To Excess of Income over Expenditure		1,45,930	5,34,855				
TOTAL		13,23,464	21,85,236	TOTAL		13,23,464	21,85,236

As per our report annexed
For M A Braganza & Associates
Chartered Accountants
Firm Regn No : 0005075

For Munnade Social Organisation


Rejitha Rajappan
Partner
Membership No. 231746
Date : 17-08-2023
Place : Bangalore




Yashodamma P H
General Secretary




Sumitra
Treasurer

MUNNADE SOCIAL ORGANISATION
325, 1st Floor, Rishab Heights, C V Compound,
Pantharapalya, Nayandahalli, Mysore Road,
Bangalore - 560039

Receipts & Payments Account for the year ended March 31, 2023

(Amount in Rs.)

RECEIPTS	Sch	31.03.2023	31.03.2022	PAYMENTS	Sch	31.03.2023	31.03.2022
To Opening Balance				By Expenditure	8	3,07,278	12,31,228
Cash on Hand		61	41				
Cash at Bank		8,78,669	3,41,031	By Munnade Care and Support Centre	9	8,58,917	4,06,558
To Income	4	3,23,464	12,85,236	By Purchase of Fixed Assets			
To Munnade Care and support centre - Grant		10,00,000	9,00,000	Metal Wardrobe & Chairs .	3	14,962	-
				LCD Projector (Care & Support)			2,799
To Current Asset				By Professional Tax Paid			400
Advance - Saraswathi		132	-	By Current Asset			-
Raghu- Advance- Preetham Fruits & vegetables		6999	-	Advance to Bhavya M		1,296	6,999
(Care & Support)				Raghu- Advance- Preetham Fruits & vegetables (Care & Support)			
Current Liability				By Current liability			
Bhavya M (Care & Support)			400	Payable to Bhavya M(CSC)		2,428	
Yashoda - Petty Cash			6	By Closing Balance			
				Cash on Hand		61	61
				Cash at Bank		10,24,384	8,78,669
TOTAL		22,09,325	25,26,715	TOTAL		22,09,325	25,26,714

As per our report annexed
For M A Braganza & Associates
Chartered Accountants
Firm Regn No : 000507S

Rejitha

Rejitha Rajappan
Partner
Membership No. 231746
Date : 17-08-2023
Place : Bangalore



For Munnade Social Organisation

Yashodamma P
Yashodamma P
General Secretary



Sumitra
Sumitra
Treasurer

Schedule 3 : Fixed Assets

(Amount in Rs.)

PARTICULARS	Depreciation Schedule							WDV as on 31.03.2023
	WDV as on 01.04.2022	ADDITION		Deletion	TOTAL	Dep Rate	Depreciation	
		I-Half	II-Half					
Munnade								
Camera	1,092	-	-	-	1,092	15%	163.80	928
Laptop	3,888	-	-	-	3,888	40%	1,555.20	2,333
Speaker	2,379	-	-	-	2,379	15%	356.85	2,022
UPS	2,233	-	-	-	2,233	15%	334.95	1,898
Telephone	817	-	-	-	817	15%	122.55	694
Munnade Care and Support								
LCD Projector	30,803	-	-	-	30,803	15%	2,310.23	28,493
Metal Wardrobe and Chairs		14,962			14,962	10%	1,496.20	13,466
TOTAL	41,212	14,962	-	-	56,174		6,340	49,834
Previous Year	44,653	-	2,799	-	47,452		6,240	41,212



Schedule 1 : Capital Account

PARTICULARS	(Amount in Rs.)	
	As On 31st March 2023	As On 31st March 2022
General Fund		
Add : Excess of Income Over Expenditure /	9,25,224	3,90,369
Less : (Excess of Expenditure Over Income)	1,45,930	5,34,855
Total	10,71,154	9,25,224

Schedule 2 : Current Liabilities

PARTICULARS	(Amount in Rs.)	
	As On 31st March 2023	As On 31st March 2022
Professional Tax Payable		
Payable to Saraswathi	-	
Payable to Bhavya	132	
	5,299	7,727
Total	5,431	7,727

Schedule 4 : Current Asset

PARTICULARS	(Amount in Rs.)	
	As On 31st March 2023	As On 31st March 2022
Advances & Deposits:		
- Telephone Deposit		500
- Yashoda - Petty cash	500	
- Bhavya M (Care & Support)	-	510
- Sri Male Mahadeshware Traders (Care & Support)	1,806	5,000
- Raghu- Advance- Preetham Fruits & vegetables (Care & Support)	-	6,999
Total	2,306	13,009



Yes



Siti

Schedule 5 : Income

PARTICULARS	31st March 2023	31st March 2022
Contribution - School Support	-	8,00,000
Covid19 Relief Fund	-	3,04,500
General Contribution	1,41,410	1,30,300
Contribution From CSC Students Parents	-	48,000
Contribution From Self Help Group	-	39,150
Bank Interest	18,054	7,586
Contribution From Workers	-	5,700
Contribution from Cividep India under AAPI project	1,64,000	-
Total	3,23,464	13,35,236

Schedule 6 : Expenditure

PARTICULARS	31st March 2023	31st March 2022
Admin Expenses		
Honorarium	-	60,000
Professional Charges	9440	23,600
Accounting Charges	21,000	12,200
Audit fees	23,600	11,800
Internet Charges	800	9,900
Computer Maintenance Charges	1,340	5,900
Telephone and Broad Band	363	3,652
Food and Travel Expenses	-	3,579
Digital Signature	-	2,500
Printing & Stationery	5,400	1,796
Bank Charges	1,033	811
Travel Expenses	2,542	599
Postage and Courier	1,295	488
Office Maintenance	4,685	425
PT - Penalty ,Interest Charges	2,000	108
PT - Annual Returns Charges	5,000	-
Service Charges	1,700	-
Filing & Registration Charges	10,050	-
Interest on Late Payments	360	-
Munnade Renewal Charges	3,760	2,750
Programme Expenses		
School Children Fees Support - Samarpan	50,000	7,00,000
Ration Kit Distribution	-	3,01,000
Organising Workers for Various Events	-	56,000
Annual Report Fees	-	30,000
COVID - 19 Relief for Donation	-	2,500
COVID - 19 Relief Expense	-	2,000
Net Working Meeting	-	1,105
Health camp	1,738	800
Meeting Expenses	922	70
Education Support	5,000	4,000
Womens day programme	11,250	-
Cividep India(expenses on project under AAPI)	1,44,000	-
Total	3,07,278	12,37,583



Schedule 7 : Munnade Care and Support Centre

PARTICULARS	31st March 2023	31st March 2022
A. Administration Cost		
Water	14,400	4,000
Cleaning and Maintenance	4,332	170
News Paper and Magazines	5,347	-
Stationery, Printing & Postage Cost	5,000	
Office Expenses	3,350	
Advance written off - Sri Male Mahadeshware Traders	5,000	
B. Programme Costs		
Honarium	4,16,680	78,000
Project Co - Ordinator Cost	1,06,480	44,000
Rent	66,000	36,000
Proper Nutrition to 40 Children	1,37,120	-
Spoken English Classes - Trainer Cost	55,000	
Health Checkup	10,631	
Quarterly Parents Meet	4,020	
Booster Induction Training Session	2,500	
Teachers Training on Advanced Techniques	5,000	
Training - Children Life Skills	5,000	
Awareness Session on Environment Education	2,500	
Awareness Session on Civic Education	2,500	
Training on Child Rights & Child Abuse	13,057	
Total	8,63,917	1,62,170



Yes



Sit

Schedule 8: Expenditure

PARTICULARS	31st March 2023	31st March 2022
Admin Expenses		
Honorarium	-	60,000
Professional Charges	9440	23,600
Accounting Charges	21,000	12,200
Audit fees	23,600	11,800
Internet Charges	800	9,900
Computer Maintenance Charges	1,340	5,900
Telephone and Broad Band	363	3,652
Food and Travel Expenses	-	3,579
Digital Signature	-	2,500
Printing & Stationery	5,400	1,796
Bank Charges	1,033	811
Travel Expenses	2,542	599
Postage and Courier	1,295	488
Office Maintenance	4,685	425
PT - Penalty ,Interest Charges	2,000	108
PT - Annual Returns Charges	5,000	-
Service Charges	1,700	-
Filing & Registration Charges	10,050	-
Interest on Late Payments	360	-
Munnade Renewal Charges	3,760	2,750
Programme Expenses		
School Children Fees Support - Samarpan	50,000	7,00,000
Ration Kit Distribution	-	3,01,000
Organising Workers for Various Events	-	56,000
Annual Report Fees	-	30,000
COVID - 19 Relief for Donation	-	2,500
COVID - 19 Relief Expense	-	2,000
Net Working Meeting	-	1,105
Health camp	1,738	800
Meeting Expenses	922	70
Education Support	5,000	4,000
Womens day programme	11,250	-
Cividep India(expenses on project under APPI)	1,44,000	-
Total	3,07,278	12,37,583

Schedule 9 : Munnade Care and Support Centre

PARTICULARS	31st March 2023	31st March 2022
A. Administration Cost		
Water	14,400	4,000
Cleaning and Maintenance	4,332	170
News Paper and Magazines	5,347	-
Stationery, Printing & Postage Cost	5,000	-
Office Expenses	3,350	-
B. Programme Costs		
Honararium	4,16,680	78,000
Project Co - Ordinator Cost	1,06,480	44,000
Rent	66,000	36,000
Proper Nutrition to 40 Children	1,37,120	-
Spoken English Classes - Trainer Cost	55,000	-
Health Checkup	10,631	-
Quarterly Parents Meet	4,020	-
Booster Induction Training Session	2,500	-
Teachers Training on Advanced Techniques	5,000	-
Training - Children Life Skills	5,000	-
Awareness Session on Environment Education	2,500	-
Awareness Session on Civic Education	2,500	-
Training on Child Rights & Child Abuse	13,057	-
Total	8,58,917	1,62,170



Yes

Seth

MUNNADE SOCIAL ORGANISATION

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED:

(a) METHOD OF ACCOUNTING

Munnade is a registered trust is not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Munnade to prepare the financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when obligation is incurred.

(b) FIXED ASSETS

Fixed Assets are stated at cost of Acquisition less depreciation upto the current financial year.

(c) DEPRECIATION

Depreciation has been provided on the written down value method at the rates prescribed in the Income Tax Rules, 1962.

Previous year's figures have been regrouped wherever necessary.

For Munnade Social Organisation


Yashodhamma P.H.
General Secretary


Sumitra
Treasurer



Date: August 17, 2023

Place: Bangalore