



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, 2024, Income and Expenditure Account and the Receipts & Payments Account for the year then ended March 31, 2024 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, 2024 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



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Rejitha Rajappan
Partner
ICAI Membership No. 231746
UDIN: 24231746BKBPOB4110

Place: Bangalore
Date: 20-09-2024

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

**Consolidated
Balance Sheet as at March 31, 2024**

(Amount in Rs.)

LIABILITIES	Sch	31.03.2024	31.03.2023	ASSETS	Sch	31.03.2024	31.03.2023
Capital Fund	1	31,85,736	10,71,154	Fixed Assets	3	42,449	49,834
Current Liabilities	2	8,932	5,431	Current Assets			
				Advances & Deposits	4	503	2,306
				Interest Receivable	4	305	-
				Cash on Hand		61	61
				Balance with Bank:			
				- State Bank of India New Delhi Main Branch A/c No 8156		122	-
				- Kotak Mahindra Bank Utilisation A/c No 7059		13,80,000	-
				- State Bank of India A/c 9566		17,71,228	10,24,384
TOTAL		31,94,668	10,76,585	TOTAL		31,94,668	10,76,585

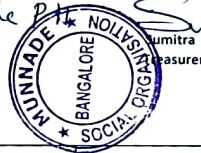
As per our report annexed
For M A Braganza & Associates
Chartered Accountants
Firm Regn No : 0005075

For Munnade Social Organisation

Rejitha
Rejitha Rajappan
Partner
Membership No. 231746
Date : 20-09-2024
Place : Bangalore



Yashodhamma P H
Yashodhamma P H
General Secretary



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

Consolidated
Income & Expenditure Account for the year ended March 31, 2024

(Amount in Rs.)

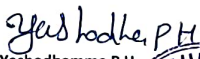
EXPENDITURE	Sch	31.03.2024	31.03.2023	INCOME	Sch	31.03.2024	31.03.2023
To Expenditure	6	1,88,456	3,07,278	By Income	5	21,69,515	3,05,410
To Munnade Care and Support Centre	7	8,76,768	8,63,917	By Munnade Care and Support Centre- Grant		10,00,000	10,00,000
To Depreciation	3	7,385	6,340	By Bank Interest received		17,676	18,054
To Excess of Income over Expenditure		21,14,582	1,45,929				
TOTAL		31,87,191	13,23,464	TOTAL		31,87,191	13,23,464

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


Rejitha Rajappan
Partner
Membership No. 231746
Date : 20-09-2024
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

Consolidated
Receipts & Payments Account for the year ended March 31, 2024

(Amount in Rs.)

RECEIPTS	Sch	31.03.2024	31.03.2023	PAYMENTS	Sch	31.03.2024	31.03.2023
To Opening Balance				By Expenditure	9	1,88,456	3,07,278
Cash on Hand		61	61				
Cash at Bank		10,24,384	8,78,669	By Munnade Care and Support Centre	10	8,76,768	8,58,917
To Income	8	21,86,886	3,23,464	By Purchase of Fixed Assets			
To Munnade Care and support centre - Grant		10,00,000	10,00,000	Metal Wardrobe and Chairs	3	-	14,962
To Current Asset				By Current Asset			
Advance- Saraswati		-	132	Advance to Bhavya M (CSC)		-	1,296
Raghu- Advance- Preetham Fruits & vegetables		-	6,999				
(Care & Support)		-					
Advance- Bhavya		2,156		By Current liability			
Current Liability				Payable to Bhavya M		-	2,428
Bhavya M		3,283	-	Payable to Saraswati		132	-
				Payable to Sundry Creditors		3	-
				By Closing Balance			
				Cash on Hand		61	61
				Cash at Bank		31,51,350	10,24,384
TOTAL		42,16,770	22,09,325	TOTAL		42,16,770	22,09,326

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

Rajitha
Rajitha Rajappan

Partner
Membership No. 231746

Date : 20-09-2024
Place: Bangalore



For Munnade Social Organisation

Yashodamma P.H.
Yashodamma P H
General Secretary



Sumitra
Sumitra
Treasurer

Schedule 3 : Fixed Assets

(Amount in Rs.)

Depreciation Schedule								
PARTICULARS	WDV as on	ADDITION		Deletion	TOTAL	Dep	Depreciation	WDV as on
	01.04.2023	I-Half	II-Half			Rate		31.03.2024
Munnade								
Camera	928	-	-	-	928	15%	139.20	789
Laptop	2,333	-	-	-	2,333	40%	933.20	1,400
Speaker	2,022	-	-	-	2,022	15%	303.30	1,719
UPS	1,898	-	-	-	1,898	15%	284.70	1,613
Telephone	694	-	-	-	694	15%	104.10	590
Munnade Care and Support								
LCD Projector	28,493	-	-	-	28,493	15%	4,273.95	24,219
Metal Wardrobe and Chairs	13,466	-	-	-	13,466	10%	1,346.60	12,119
TOTAL	49,834	-	-	-	49,834		7,385	42,449
Previous Year	41,212	14,962	-	-	56,174		6,340	49,834



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Schedule 1 : Capital Account

(Amount in Rs.)

PARTICULARS	As on 31st March 2024	As on 31st March 2023
General Fund	10,71,154	9,25,224
Add : Excess of Income Over Expenditure /	21,14,582	1,45,930
Less : (Excess of Expenditure Over Income)		
Total	31,85,736	10,71,154

Schedule 2 : Current Liabilities

PARTICULARS	As on 31st March 2024	As on 31st March 2023
Payable to Saraswathi	-	132
Payable to Bhavya	8,932	5,299
Total	8,932	5,431

Schedule 4 : Current Asset

(Amount in Rs.)

PARTICULARS	As on 31st March 2024	As on 31st March 2023
Advances & Deposits:		
- Telephone Deposit	500	500
- Bhavya M (Care & Support)	-	1,806
- Sundry Creditors	3	-
Accrued Interest	305	-
Total	808	2,306

Schedule 5 : Income

PARTICULARS	31st March 2024	31st March 2023
Contribution Reported in Form 10BD:		
General Contribution	6,12,000	1,41,410
Contribution From CSC Students Parents	55,700	-
Contribution From Self Help Group	54,900	-
Contribution From Workers	43,920	-
Contribution from Cividep India under AAPI project	-	1,64,000
Donation	20,000	-
Grant- New CSC- Migrant Workers	10,00,000	10,00,000
Contribution not reported in Form 10BD:		
Contribution received from Women's World Day of Prayer	13,82,995	-
Bank Interest	17,676	18,054
Total	31,87,191	13,23,464

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Schedule 6 : Expenditure

PARTICULARS	31st March 2024	31st March 2023
Admin Expenses		
Professional Charges	1400	9,440
Accounting Charges	19,800	21,000
Audit fees	29,500	23,600
Internet Charges	10,589	800
Computer Maintenance Charges	-	1,340
Telephone and Broad Band	2,500	363
Food and Travel Expenses	3,092	-
Printing & Stationery	18,485	5,400
Bank Charges	1,201	1,033
Travel Expenses	2,167	2,542
Postage and Courier	4,080	1,295
Office Maintenance	1,600	4,685
PT - Penalty ,Interest Charges	-	2,000
PT - Annual Returns Charges	2,500	5,000
Service Charges	-	1,700
Board Meeting	4,139	-
Filing & Registration Charges	78,575	10,050
Interest on Late Payments	-	360
Munnade Renewal Charges	-	3,760
Bank Charges	2,873	-
Programme Expenses		
School Children Fees Support - Samarpan	-	50,000
Health camp	-	1,738
Meeting Expenses	3,000	922
Education Support	-	5,000
Womens day programme	-	11,250
Cividep India(expenses on project under APPI)	-	1,44,000
Office Expenses	2,955	-
Total	1,88,456	3,07,278

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Schedule 7 : Munnade Care and Support Centre

PARTICULARS	31st March 2024	31st March 2023
A. Administration Cost		
Water	15,090	14,400
Cleaning and Maintenance	4,055	4,332
News Paper and Magazines	5,981	5,347
Stationery, Printing & Postage Cost	5,364	5,000
LPG Gas Refill@350 Per Month	2,950	3,350
Purchase of book stand	4,487	-
Bank charges	12	-
Advance written off - Sri Male Mahadeshware Traders	-	5,000
B. Programme Costs		
Honourarium	33,880	4,16,680
Project Co - Ordinator Cost	9,680	1,06,480
Rent	86,800	66,000
Proper Nutrition to 40 Children	1,44,106	1,37,120
Spoken English Classes- Trainer Cost	58,000	55,000
Training on Child Rights & Child Abuse	4,000	13,057
Quarterly Parents Meet	2,970	4,020
Training & Awareness Session	8,550	-
Booster Induction Training Session	-	2,500
Teachers Training on Advanced Techniques	-	5,000
Training - Children Life Skills	-	5,000
Awareness Session on Environment Education	4,000	2,500
Awareness Session on Civic Education	-	2,500
Children with Special Health Needs	1,250	-
Training Sessions on Fine Motor Activities to Kids	4,000	-
Project Coordinator	96,800	-
Salaries to helpers and part time teachers	3,47,660	-
Extra Curricular Activity	4,320	-
Counseling Session for Needy Children	16,000	-
Awareness Session on Gender Sensitization	4,000	-
C S C Annual Day Celebration	8,813	-
Health Checkup	4,000	10,631
Total	8,76,768	8,63,917

Yashodh P H



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Incomes reported in Form 10BD:

Particulars	Amount	Amount
General Contribution:		
Maheshwari	3,000	
Pratibha Zalakikar	21,000	
Dinesh Narayan	13,000	
Smita Bhadury	5,00,000	
INGO	75,000	6,12,000
Contribution From CSC Students Parents:		
Suguna P	55,700	55,700
Contribution from Self Help Group:		
Prakruthi SHG	2,550	
Surya SHG	3,000	
Nakshatra	3,000	
Mamatha R	3,000	
Sriraksha SHG	2,550	
Sneha Swa Sahaya Sanga	3,000	
Udaya SHG	3,000	
Sadhana Swa Sahaya Sanga	3,150	
Saraswathi S	6,000	
Belaku SHG	3,000	
Jaaji SHG	2,250	
Sampige SHG	3,150	
Suraksha Swa Sahaya Sangha	3,000	
Hongirana SHG	2,850	
Mallige SHG	3,000	
Gulabi SHG	3,000	
Prakruthi SHG	2,550	
Shree Ganesha SHG	2,850	54,900
Contribution from Workers:		
Suguna P	35,920	
Mallika Ex-garment worker	5,000	
Shri Gandha	3,000	43,920
Donation:		
Anthony Raju	20,000	20,000
Grant- New CSC:		
Square Meal Pvt Ltd	10,00,000	10,00,000
Total Donations reported in Form 10BD		17,86,520

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Schedule 8 : Income

PARTICULARS	31st March 2024	31st March 2023
Contribution Reported in Form 10BD:		
General Contribution	6,12,000	1,41,410
Contribution From CSC Students Parents	55,700	-
Contribution From Self Help Group	54,900	-
Contribution From Workers	43,920	-
Contribution from Cividep India under AAPJ project	-	1,64,000
Donation	20,000	-
Grant- New CSC- Migrant Workers	10,00,000	10,00,000
Contribution not reported in Form 10BD:		
Contribution From Self Help Group	-	-
Contribution received from Women's World Day of Prayer (WWDP)	13,82,995	-
Bank Interest	17,371	18,054
Total	31,86,886	13,23,464

Schedule 9: Expenditure

PARTICULARS	31st March 2024	31st March 2023
Admin Expenses		
Professional Charges	1,400	9,440
Accounting Charges	19,800	21,000
Audit fees	29,500	23,600
Internet Charges	10,589	800
Computer Maintenance Charges	-	1,340
Telephone and Broad Band	2,500	363
Food and Travel Expenses	3,092	-
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PT - Penalty ,Interest Charges	-	2,000
PT - Annual Returns Charges	2,500	5,000
Service Charges	-	1,700
Board Meeting	4,139	-
Filing & Registration Charges	78,575	10,050
Interest on Late Payments	-	360
Munnade Renewal Charges	-	3,760
Programme Expenses		
School Children Fees Support - Samarpan	-	50,000
Health camp	-	1,738
Meeting Expenses	3,000	922
Education Support	-	5,000
Womens day programme	-	11,250
Cividep India(expenses on project under APPI)	-	1,44,000
Office Expenses	2,955	-
Total	1,88,456	3,07,278

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Schedule 10 : Munnade Care and Support Centre

PARTICULARS	31st March 2024	31st March 2023
A. Administration Cost		
Water	15,090	14,400
Cleaning and Maintenance	4,055	4,332
News Paper and Magazines	5,981	5,347
Stationery, Printing & Postage Cost	5,364	5,000
LPG Gas Refill	2,950	3,350
Book Stand	4,487	-
Bank Charges	12	-
B. Programme Costs		
Honorarium	33,880	4,16,680
Project Co - Ordinator Cost	9,680	1,06,480
Rent	86,800	66,000
Proper Nutrition to 40 Children	1,44,106	1,37,120
Spoken English Classes- Trainer Cost	58,000	55,000
Awareness Session on Environment Education	4,000	2,500
Training on Child Rights & Child Abuse	4,000	13,057
Quarterly Parents Meet	2,970	4,020
Exp Conducting Training & Awareness Session	8,550	-
Booster Induction Training Session	-	2,500
Teachers Training on Advanced Techniques	-	5,000
Training - Children Life Skills	-	5,000
Awareness Session on Civic Education	-	2,500
Children with Special Health Needs	1,250	-
Training Sessions on Fine Motor Activities to Kids	4,000	-
Project Coordinator	96,800	-
Salaries to helpers and part time teachers	3,47,660	-
Extra Curricular Activity	4,320	-
Counseling Session for Needy Children	16,000	-
Awareness Session on Gender Sensitization	4,000	-
C S C Annual Day Celebration	8,813	-
Health Checkup	4,000	10,631
Total	8,76,768	8,58,917

Yashodha P H



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MUNNADE SOCIAL ORGANISATION

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED:

(a) METHOD OF ACCOUNTING

Munnade is a registered Society 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

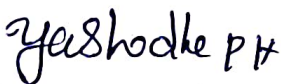
Fixed Assets are stated at cost of Acquisition less depreciation upto the current financial year.

(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: 20 - 09 - 2024
Place: Bangalore