

## Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **NAVAKIRAGA ORPHANAGE CARE HOME**, **AAATN7676H** [name and PAN of the trust or institution] as at **31/03/2013** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

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

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2013** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2013**

The prescribed particulars are annexed hereto.

Place **Tiruvavur**  
Date **30/09/2013**

Name **G.GANESH**  
Membership Number **212269**  
FRN (Firm Registration Number) **003604S**  
Address **NO.78C NORTH MAIN ROAD, Tiruvavur**



## ANNEXURE

## Statement of particulars

## I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	1671061
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ( ₹ )	Yes 294893
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the <b>trust</b> was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any land, building or other property of the <b>trust</b> was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the <b>trust</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the <b>trust</b> during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the <b>trust</b> during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the <b>trust</b> was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the <b>trust</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

## III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
<b>Total</b>			0	0	

Place Tiruvavur  
Date 30/09/2013

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

G.GANESH  
212269  
003604S  
NO.78C NORTH MAI  
N ROAD, Tiruvavur



Form Filing Details

Revision/Original Original

Receipts and Payments Account for the year ended 31.03.2013

Receipts

Payments

To <b>Balance b/d</b>		By <b><u>Children's Home:</u></b>	
" Cash in hand	6,161.91	" Accounting Charges	12,000.00
" Cash at Bank	3,955.31	" Audit Fees	5,000.00
" Bank Interest	561.00	" Advertisement	5,000.00
" <b><u>Children's home</u></b>		" Bank Charges	421.00
" Donation Received	19,65,393.00	" Consumable Items	82,914.00
		" Consulting Fees	10,000.00
		" Dress	12,687.00
		" Medicine	3,302.00
		" Food	9,95,781.50
		" Marriage Gift	15,000.00
		" Miscellaneous	8,560.00
		" News Paper	300.00
		" Photo Expenses	11,700.00
		" Postage & Courier	2,000.00
		" Printing & Stationery	6,239.00
		" Rent	1,11,000.00
		" Repairs & Maintenance	59,028.00
		" Salary to Staff	1,80,000.00
		" <b><u>Old Age Home</u></b>	
		" Miscellaneous	12,000.00
		" Rent	72,000.00
		" Salary to Staff	1,56,000.00
		<b>Fixed Assets:</b>	
		<b><u>Children's Home:</u></b>	
		" Baby cycle	760.00
		" Blanket Mat	28,800.00
		" Camera	5,450.00
		" Computer	33,300.00
		" Mat Machine	50,000.00
		" Vessels	25,800.00
		" Grinder	3,500.00
		" Steel Box	45,000.00
		" <b>Closing Balances:</b>	
		" Cash in Hand	18,662.41
		" Cash at Bank	3,866.31
	<u>19,76,071.22</u>		<u>19,76,071.22</u>

(As per our report of even date)

Place: Tiruvarur  
Date : 30.09.2013



For S. SANTHANAGOPALAN & Co.,  
Chartered Accountants

G. GANESH,  
Partner.

M.M. 212269

Income and Expenditure Account for the year ended 31.03.2013

Expenditures		Income	
To Accounting Charges	12,000.00	By <u>Childrens Home:</u>	
" Audit Fees	5,000.00	" Bank Interest	561.00
" Advertisement	5,000.00	" Donation Received	19,65,393.00
" Bank Charges	421.00	" Donation in Kind	10,32,039.00
" Consumables	1,94,500.00	" <u>Old Age Home</u>	
" Consulting Fees	10,000.00	" Donation in Kind	57,280.00
" Dress	12,687.00		
" Medicine	3,302.00		
" Food	19,16,234.50		
" Marriage Gift	15,000.00		
" Miscellaneous	8,560.00		
" News Paper	300.00		
" Photo Expenses	11,700.00		
" Postage & Courier	2,000.00		
" Printing & Stationery	6,239.00		
" Rent	1,11,000.00		
" Repairs & Maintenance	59,028.00		
" Salary to Staff	1,80,000.00		
" <b><u>Old Age Home</u></b>			
" Miscellaneous	12,000.00		
" Rent	72,000.00		
" Salary to Staff	1,56,000.00		
" Consumables	57,280.00		
" Excess of Income Over Expenditure	2,05,021.50		
	30,55,273.00		30,55,273.00

(As per our report of even date)

Place: Tiruvarur  
Date : 30.09.2013



For S. SANTHANAGOPALAN & Co.,  
Chartered Accountants

G. GANESH,  
Partner.

M. No. 212269

Navakiraga Orphanage Care Home ( Nocom Trust) , No- 18, Thenkarai Street  
Nedungadu Road, Kottucherry, Karaikal. Pin- 609609

Balance Sheet as on 31.03.2013

Liabilities

Assets

**Capital Account**

General Fund 6,87,504.47  
Corpus Donation 2,85,100.00

**Loan (Liability)**

Loan From Outsiders 20,500.00  
Loan From Trustees 59,425.00

**Fixed Assets:**

Fixed Assets 8,14,000.75

**Advances & Deposits**

Plot Advance 2,05,000.00  
Building Advance 10,000.00  
Cylinder Deposit 1,000.00

**Current Assets**

Cash in Hand 18,662.41  
Cash at Bank 3,866.31

10,52,529.47

10,52,529.47

(As per our report of even date)

Place:Tiruvarur  
Date :30.09.2013



For S. SANTHANAGOPALAN & Co.,  
Chartered Accountants

  
G. GANESH,  
Partner.

M.No. 212269

Navakiraga Orphanage Care Home ( Nocom Trust) , No- 18, Thenkarai Street  
Nedungadu Road, Kottucherry, Karaikal. Pin- 609609

Fixed Assets: ( For the year ended 31.03.2013 )

<u>PARTICULARS</u>	<u>Value at Cost</u>
Baby Cycle	760.00
Berow	4,700.00
Building construction	1,34,455.00
Gate	8,260.00
Nylon cot	21,000.00
Shed	8,600.00
Steel Box	10,500.00
Vessels	9,788.00
Bero-kind	4,500.00
Blanket mat etc	38,175.00
B P Apparatus	3,000.00
Building construction	2,17,643.00
Camera	5,450.00
Ceiling fan	2,600.00
Cell Phone (Nokla-1065)	2,800.00
Chair (stainles steel)	2,500.00
Clour Television-kind	14,500.00
Colour Television & Stand	6,700.00
Computer Accessories	37,600.00
Grinder	3,500.00
Cycle-kind	3,000.00
Dvd player	2,300.00
Folding cot	1,850.00
Furniture & Fittings	15,938.75
Gas Stove	6,800.00
Heater	600.00
Iron box	475.00
Mat Machine	50,000.00
Mandle & Glass	3,900.00
Mats & Heater-kind	11,150.00
Mixe	2,750.00
Motor cycle	22,372.00
Plastic Baby Chair	2,000.00
Plot	10,000.00
Refrigerator	11,500.00
Sewing Machine	4,500.00
Steel Box	45,000.00
S F Sonic Battery	12,000.00
Sharp Elite Motor	2,250.00
Shed	7,000.00
Silver	4,000.00
spic jothi Gas	2,000.00
Tape Recorder	1,650.00
Tube light	600.00
Vessels	29,610.00
Water Filter	2,924.00
Water Purifier	10,000.00
Water Purifier-Kind	3,000.00
Wet Grinder	2,600.00
Wheel Chair	1,200.00
Wooden Cupboard	4,000.00
Total	<u>8,14,000.75</u>

(As per our report of even date)

Place:Tiruvaurur  
Date :30.09.2013



For S. SANTHANAGOPALAN & Co.,  
Chartered Accountants

*[Signature]*  
G. GANESH,  
Partner.

M-ND-212269