



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Karunakarya Trust

Report on the Financial Statements:

We have audited the Financial Statements of Karunakarya Trust, No.1, Church Road, Erailur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105 ("the Trust"), which comprise of Balance Sheet as at 31st March 2023, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2023 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of Karunakarya Trust give a true and fair view of the financial position of the Trust as at 31st March 2023 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion:

We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the "Karunakarya Trust, Chennai" in accordance with the Code of Ethics issued by the ICAI, and have fulfilled our other ethical responsibilities in accordance with the 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 Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and 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 Organization's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statement:

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. Identify and assess the risks of material misstatement of these 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.

2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatements.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



For J S A S & Associates
Chartered Accountants
(Firm Registration Number: 014859S)

John Ravindran Moses
John Ravindran Moses
Partner
(Membership Number: 028566)
UDIN: 23028566BGXTQM3276

Place: Chennai
Date: 07.07.2023

NAME	KARUNAKARYA TRUST
ADDRESS	No-1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105
PAN	AAATK4575C
DATE OF FORMATION	19.11.2001
PREVIOUS YEAR ENDED	31.03.2023
ASSESSMENT YEAR	2023-2024
REGISTRATION U/S 12AB	AAATK4575CE20041 dt 31.08.2021
REGISTRATION U/S 80G	AAATK4575CF20213 dt 23.09.2021
FCRA REGISTRATION No & Date	075901010 , Dated 02/11/2004
Total Foreign Contribution During the year 31st Mar 2023	93,87,538
ASSESSING OFFICER	ADIT(E), Chennai

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Voluntary Contributions		
Foreign Contribution Received	93,87,538	
Donation in Kind	30,000	
School Income	27,22,545	
LC Account	26,870	1,21,66,953
Other Income		
School Income	10,720	
LC Account	71,700	
Skill Training Project	650	83,070
Bank Interest		
Foreign Contribution Account	67,364	
Local Contributions Account	1,332	
The Ark Primary School	11,711	80,406
FD Interest		
The Ark Primary School	3,228	3,228
Less: Application of Income u/s 11		1,23,33,657
Expenditure as per Income and Expenditure account		
Foreign Contribution Account	90,32,559	
Less: Gratuity & LIC payable	-	90,32,559
Local Contributions Account	73,141	
The Ark Primary School	20,83,268	
Skill Training Programme	9,653	
	1,11,98,621	



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Total Foreign Contribution During the year 31st Mar 2023	93,87,538
ASSESSING OFFICER	ADIT(E), Chennai

COMPUTATION OF TAXABLE INCOME

Capital Expenditure			
Foreign Contribution Account	11,13,879		
Foreign Contribution Account - Sale of Scorpio Vehicle	2,80,000	8,33,879	
		1,20,32,500	
Less: Expenses payable		56,085	
		1,19,76,415	
Amount set apart at 15% of Total Income		18,50,049	1,38,26,463
Gross Total Income			(14,92,806)
Less: Deduction under chapter VIA			-
Total Income			(14,92,806)
TAX THEREON			NIL

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276

Place: Chennai

Date: 07.07.2023



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105
BALANCE SHEET AS ON 31ST MARCH 2023

Value as on 31-Mar-22	LIABILITIES	Value as on 31-Mar-23	Value as on 31-Mar-22	ASSETS	Value as on 31-Mar-23
1,000.00	CORPUS FUND	1,000.00	1,23,03,718.58	PROPERTY, PLANT & EQUIPMENT As Per Schedule	1,23,24,683.86
1,42,17,695.88	TRUST FUND			FIXED DEPOSITS As Per Schedule	58,662.00
	Opening Balance	1,42,17,695.88		CURRENT ASSETS	
	Less: Excess of Expenditure			Loans and Advances:	
	Foreign Contribution Account	3,21,920.25		Fees Receivable (The Ark N & P School)	7,00,890.50
	Skill Training	9,002.50		Education Loan to Mrs. Nancy	14,000.00
		1,38,86,773.14		Advance to Sri CBML Motors	-
	Add: Excess of Income			Amount Recoverable from Mr. Billy	-
	The Ark Primary School	6,64,935.55		Deposits:	
	Local Account	19,800.45		Cell Phone Deposit	2,050.00
	Less: Asset Write off	1,45,71,509.13		Telephone Deposit	500.00
		31,690.42	1,45,39,818.72	Deposit for Diesel with IOC	26,108.01
	CURRENT LIABILITIES			EB Deposits	12,000.00
72,549.17	Staff Savings			Gas Deposits	1,450.00
3,000.00	Staff Quarters Rental Advance			Rental Deposits (Chennai Office)	75,000.00
19,698.00	EPF Payable			Cash and Bank Balance:	
1,610.00	ESI Payable			Cash on Hand	18,040.51
-	Professional Tax			Cash at Bank	14,53,517.74
41,513.00	Gratuity & LIC Payable to Staff			TOTAL	1,46,86,902.62
1,43,57,066.05	TOTAL	1,46,86,902.62	1,43,57,066.05		

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

John Ravindran



JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 230285668GXTQM3276

Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram
District - 602105

Schedule : Cash Balance

Value as on 31-Mar-22	PARTICULARS	Value as on 31-Mar-23
48,918.46	Foreign Contribution Account: Cash in Hand	16,052.46
19,462.55	Local Account: Cash in Hand	540.55
4,700.00	The Ark Primary School School: Cash in Hand	-
4,844.00	Petty Cash	607.00
4,202.00	Van Fund	725.00
165.50	Skill Training Project: Cash in Hand	115.50
82,292.51	TOTAL	18,040.51

Schedule : Bank Balance

Value as on 31-Mar-22	PARTICULARS	Value as on 31-Mar-23
99,504.76	Foreign Contribution Account: SBI New Delhi	91,396.40
5,51,810.92	Indian Overseas Bank	4,72,727.35
4,22,737.74	ICICI Bank	1,79,544.74
20,306.92	Local Account: ICICI Bank	67,489.92
1,05,840.72	The Ark Primary School School: Indian Overseas Bank	2,02,922.10
18,680.36	Indian Overseas Bank - PTA Account	11,059.96
4,563.87	RTE Scholarship Account	2,45,951.47
1,05,879.40	Skill Training Project: Axis Bank	96,926.90
72,549.70	Staff Savings Account: Indian Overseas Bank - Saving Account	85,498.90
14,01,874.39	TOTAL	14,53,517.74



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sripurumbudur Taluk, Kancheepuram District - 602105

SCHEDULE : FIXED DEPOSITS

Sl.	Name of the Bank	F.D. Receipt Number	Date of Investment	Date of Maturity	Value as at 31-Mar-22	FD Renewal Interest	Fixed Deposit Matured	Value as at 31-Mar-23
1	The Ark Primary School A/c Indian Overseas Bank	194004511500035	04-06-2020	04.06.2025	55,434.00	3,228.00		58,662.00
	TOTAL				55,434.00	3,228.00	-	58,662.00



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sripurumbudur Taluk, Kancheepuram District - 602105

Schedule of Property, Plant & Equipment

PARTICULARS	RATE	WDV as on 31-Mar-22	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31-Mar-23
			>182 Days	< 182 Days				
FC ACCOUNT								
SKILL DEVELOPMENT CENTRE:								
Computer and Printers:								
Printer	15%	14.34			14.34	-	-	-
Computer	40%	33.29				33.29	13.32	19.97
Laptop - DELL Latitude E6420	40%	8,970.00				8,970.00	3,588.00	5,382.00
Laptop - DELL Latitude E6440	40%	9,000.00				9,000.00	3,600.00	5,400.00
Laptop - Dell Latitude 2120	40%			6,000.00		6,000.00	1,200.00	4,800.00
Laptop - Dell Latitude E6430	40%			11,000.00		11,000.00	2,200.00	8,800.00
Furniture and Fittings:								
Furniture	10%	1,67,836.39				1,67,836.39	16,783.64	1,51,052.75
Furniture and Fittings	10%	18,946.14				18,946.14	1,894.61	17,051.53
Fan & Fittings	10%	27,828.86				27,828.86	2,782.89	25,045.98
Land and Building								
KCC Construction	5%	41,43,857.78				41,43,857.78	2,07,192.89	39,36,664.89
Rain Shed	5%	35,144.53				35,144.53	1,757.23	33,387.30
Renewal Energy:								
Solar System	15%	4,973.31				4,973.31	746.00	4,227.31
Office Equipments:								
Projector	15%	11,360.74				11,360.74	1,704.11	9,656.63
Net Gear Modem	15%	368.76			368.76	-	-	-
White Board	10%	1,649.39				1,649.39	164.94	1,484.45
Stabilizer	15%	6,191.71			6,191.71	-	-	-
Battery - Patchwork System	15%	84,048.72				84,048.72	12,607.31	71,441.41
Fire Extinguisher	15%	31,765.57				31,765.57	4,764.84	27,000.74
Portable Speakers	15%	4,935.49				4,935.49	740.32	4,195.17



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sripurumbudur Taluk, Kancheepuram District - 602105

Schedule of Property, Plant & Equipment

PARTICULARS	RATE	WDV as on 31-Mar-22	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31-Mar-23
			>182 Days	< 182 Days				
LCD Projector, Screen and Fittings Projector - Simple Bearer	15% 15%	11,263.03		6,000.00		11,263.03 6,000.00	1,689.45 450.00	9,573.57 5,550.00
THE ARK PRIMARY SCHOOL :								
Land and Building								
TAPS Building Construction	5%	27,67,510.63				27,67,510.63	1,38,375.53	26,29,135.09
TAPS Building Construction	5%	31,50,805.87				31,50,805.87	1,57,540.29	29,93,265.58
Vehicle:								
TAPS School Mahindra van	15%	5,88,942.63				5,88,942.63	88,341.39	5,00,601.23
TAPS School Mahindra van	15%	1,74,270.26				1,74,270.26	26,140.54	1,48,129.72
Furniture and Fittings:								
Furniture and Fittings	10%	1,48,785.81				1,48,785.81	14,878.58	1,33,907.23
Notice Board	10%	406.70				406.70	40.67	366.03
Writing Board	10%	7,599.56				7,599.56	759.96	6,839.60
Office Equipments:								
PA System	15%	10,434.34				10,434.34	1,565.15	8,869.19
Canon Copier	15%	15,159.33			15,159.33	-	-	-
Lamination Machine	15%	1,398.21				1,398.21	209.73	1,188.48
Fire Extinguisher	15%	41,979.92				41,979.92	6,296.99	35,682.93
Television	15%	3,769.40				3,769.40	565.41	3,203.99
Stabilizer	15%	256.03				256.03	38.40	217.62
Fridge	15%	4,802.00				4,802.00	720.30	4,081.70
Microwave	15%	5,324.47				5,324.47	798.67	4,525.80
Epson Projector	15%	19,541.46				19,541.46	2,931.22	16,610.24
Mobile phone - Samsung	15%	6,014.78				6,014.78	902.22	5,112.56
Ahuja Mixer	15%	3,717.92				3,717.92	557.69	3,160.23
Panasonic Mobile	15%	2,974.92				-	-	-
Gas Stove	15%	2,387.31			2,974.92	2,387.31	358.10	2,029.21



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sripurumbudur Taluk, Kancheepuram District - 602105

Schedule of Property, Plant & Equipment

PARTICULARS	RATE	WDV as on 31-Mar-22	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31-Mar-23
			>182 Days	< 182 Days				
Rocker	15%	1,537.34				1,537.34	230.60	1,306.74
CCTV Camera - Campus	15%	48,221.50				48,221.50	7,233.23	40,988.28
CCTV Camera - Van	15%	66,011.20				66,011.20	9,901.68	56,109.52
Computer and Printer:								
Lenovo Laptop	40%	7,948.80				7,948.80	3,179.52	4,769.28
ASUS Laptop	40%	7,066.08				7,066.08	2,826.43	4,239.65
TRUST:								
Computer and Printer:								
Laptop	40%	13.45			13.45	-	-	-
HP Laser Jet M1136 MFP	15%	1,909.69				1,909.69	286.45	1,623.23
Computer	40%	0.77				0.77	0.31	0.46
Printer	15%	3,780.26			3,780.26	-	-	-
HDD	40%	26.38				26.38	10.55	15.83
Windows 8.1	40%	70.93			70.93	-	-	-
Monitor	40%	2,673.94				2,673.94	1,069.58	1,604.37
Computer	40%	531.35				531.35	212.54	318.81
HP Laptop	40%	1,440.00				1,440.00	576.00	864.00
Computer - Max Core PC	40%	3,380.40				3,380.40	1,352.16	2,028.24
Lenovo Laptop	40%	7,948.80				7,948.80	3,179.52	4,769.28
Lenovo Laptop Ideapad S145 - 2 Nos	40%	19,468.80				19,468.80	7,787.52	11,681.28
Vehicle:								
Scorpio Vehicle	15%	1,24,890.54			1,24,890.54	-	-	-
KIA Vehicle	15%		10,59,490.00			10,59,490.00	1,58,923.50	9,00,566.50
Furniture and Fittings								
Ceiling Fan	10%	1,014.35				1,014.35	101.43	912.91
Fan & Fittings	10%	2,923.05				2,923.05	292.30	2,630.74
Table	10%	1,115.59				1,115.59	111.56	1,004.03



KARUNAKARYA TRUST

No.1, Church Road, Erailyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule of Property, Plant & Equipment

PARTICULARS	RATE	WDV as on 31-Mar-22	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31-Mar-23
			>182 Days	< 182 Days				
Innowin Office Chair	10%	7,421.40				7,421.40	742.14	6,679.26
Cupboard - 2 Nos	10%	3,191.45				3,191.45	319.15	2,872.31
Steel Table	10%	1,433.46				1,433.46	143.35	1,290.11
Furniture & Fixture	10%	17,155.91				17,155.91	1,715.59	15,440.32
Computer Table	10%	2,697.30				2,697.30	269.73	2,427.57
Buero	10%	3,847.50				3,847.50	384.75	3,462.75
Storage Rack	10%	2,308.50				2,308.50	230.85	2,077.65
Office Equipments:								
Fire Extinguisher	15%	3,257.30				3,257.30	488.60	2,768.71
Modem	15%	702.84				702.84	105.43	597.41
Panasonic Camera	15%	1,922.19			1,922.19	-	-	-
Samsung Mobile	15%	7,363.36				7,363.36	1,104.50	6,258.86
UPS	15%	4,479.50				4,479.50	671.93	3,807.58
Erailyur								
Furniture and Fittings:								
Staff Quarters Cupboard	10%	9,206.90				9,206.90	920.69	8,286.21
Innowin Office Chair	10%	22,264.20				22,264.20	2,226.42	20,037.78
Computer and Printer								
Computer	40%	1,418.65				1,418.65	567.46	851.19
Printer	15%	2,085.42				2,085.42	312.81	1,772.60
Brother-DCP-L2541 DW_Printer	15%			24,389.00		24,389.00	1,829.18	22,559.83
HP Laser Jet Printer	15%	47,251.50				47,251.50	7,087.73	40,163.78
Office Equipments:								
Inverter	15%	8,696.27				8,696.27	1,304.44	7,391.83
Fire Extinguisher	15%	16,414.84				16,414.84	2,462.23	13,952.62



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule of Property, Plant & Equipment

PARTICULARS	RATE	WDV as on 31-Mar-22	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31-Mar-23
			>182 Days	< 182 Days				
Printer and Xerox	15%	1,194.54			1,194.54			
Air Conditioner	15%	11,535.89				11,535.89	1,730.38	9,805.51
AC Stabilizer	15%	2,218.53				2,218.53	332.78	1,885.75
Mobile - Galaxy A6 Plus Samsung	15%	11,478.92				11,478.92	1,721.84	9,757.08
Camera - NIKON DX AF-S Nikkor 35mm	15%			7,000.00		7,000.00	525.00	6,475.00
TOTAL		1,20,15,789.15	10,59,490.00	54,389.00	1,56,580.96	1,29,73,087.19	9,29,372.22	1,20,43,714.98
LOCAL ACCOUNT								
Furniture	10%	600.65				600.65	60.07	540.59
Furniture - TAPS	10%	2,423.24				2,423.24	242.32	2,180.92
Furniture	10%	1,553.36				1,553.36	155.34	1,398.03
Equipments:								
TVS Star	15%	3,977.29				3,977.29	596.59	3,380.70
Land and Buildings:								
Land @ Eraiyur		2,40,000.00				2,40,000.00	-	2,40,000.00
Vehicle:								
TAPS Mahindra VAN Balance	15%	39,374.88				39,374.88	5,906.23	33,468.65
TOTAL		2,87,929.43	-	-	-	2,87,929.43	6,960.55	2,80,968.88
GRANT TOTAL		1,23,03,718.58	10,59,490.00	54,389.00	1,56,580.96	1,32,61,016.62	9,36,332.77	1,23,24,683.86



KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

SKILL TRAINING PROJECT

Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		Programme Expenses	
Cash In Hand	165.50	Salaries - LED and Bead Product	7,448.00
Cash at Bank - Axis Bank	1,05,879.40	Tailoring Machine Repair & Maintenance	700.00
Income from Textile, LED and Bead Work	650.00	Administration Expenses	
		Bank Charges	1,504.50
		Closing Balance	
		Cash in Hand	115.50
		Cash at Bank - Axis Bank	96,926.90
TOTAL	1,06,694.90	TOTAL	1,06,694.90

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

SKILL TRAINING PROJECT

Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses		Income from Textile, LED and Bead Work	650.00
Salaries - LED and Bead Product	7,448.00	Excess of Expenditure over Income	9,002.50
Tailoring Machine Repair & Maintenance	700.00		
Administration Expenses			
Bank Charges	1,504.50		
TOTAL	9,652.50	TOTAL	9,652.50

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

LOCAL ACCOUNT**Receipts and Payments Account for the year ended 31st March 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		Programme Expenses	
Cash in Hand	19,462.55	SDC Crash Course Expenses	7,200.00
ICICI Bank	20,306.92	Eye Camp Expenses	4,600.00
		Medical Camp Expenses	12,363.00
ELC Field Trip - Income	14,450.00	Community Outreach Program	15,953.00
Eye Camp Contribution	4,600.00	ELC Field Trip Expenses	15,016.00
SDC Crash Course Fees	9,610.00	Management Contribution	10,000.00
Trust - Donations Received	26,870.00	Administration Expenses	
Staff Quarters Rent	42,000.00	Computer Repairs and Maintenance	4,099.00
Sale of scrap	1,040.00	Two Wheeler Repairs and Maintenance	3,910.00
Bank Interest	1,332.00	Closing Balance	
Loans & Advances		Cash in Hand	540.55
Staff Quarters Rental Advance	1,500.00	ICICI Bank	67,489.92
TOTAL	1,41,171.47	TOTAL	1,41,171.47

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Erailur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

LOCAL ACCOUNT

Income and Expenditure Account for the Year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses		ELC Field Trip - Income	14,450.00
SDC Crash Course Expenses	7,200.00	Eye Camp Contribution	4,600.00
Eye Camp Expenses	4,600.00	SDC Crash Course Fees	9,610.00
Medical Camp Expenses	12,363.00	Trust - Donations Received	26,870.00
Community Outreach Program	15,953.00	Staff Quaters Rent	42,000.00
ELC Field Trip Expenses	15,016.00	Sale of scrab	1,040.00
Management Contribution	10,000.00	Bank Interest	1,332.00
Administration Expenses			
Computer Repairs and Maintenance	4,099.00		
Two Wheeler Repairs and Maintenance	3,910.00		
Depreciation	6,960.55		
Excess of Income over Expenditure	19,800.45		
TOTAL	99,902.00	TOTAL	99,902.00

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

STAFF SAVING ACCOUNT

Receipts and Payments Account for the year ended 31st March 2023			
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance			
IOB - Saving Account	72,549.70		
Loans & Advances:		Closing Balance	
Staffs Savings Deposit	12,949.20	IOB - Saving Account	85,498.90
TOTAL	85,498.90	TOTAL	85,498.90

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Erailyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

THE ARK PRIMARY SCHOOL ACCOUNT - LOCAL ACCOUNT

Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Account - I : Salary, Allowances, Welfare Scheme and other Welfare Activities		TAPS School Income	
Salary and Allowances		Tuition Fees	13,80,140.00
Principal	1,22,468.00	Books & Notebooks	2,22,340.00
Teaching staff	3,93,279.00	Admission Fees	1,05,000.00
Non-teaching staff	1,04,431.00	PTA	8,300.00
E.P.F. Contribution	69,624.00	Application Form	19,600.00
E.S.I	24,433.00	Transfer Certificate	2,400.00
Other Schemes and Benefits for the Staff		School Material	1,90,260.00
Medical Insurance for staff	6,538.00	School Van Fees	5,39,500.00
Occasional Festival Gifts	3,000.00	Fees - 2021 - 2022	2,41,137.00
Sponsorship for Staff Children	35,770.00	TAPS Food Festival Program Income	2,618.00
Account II - Administration		TAPS Student Group Photo Fees	4,050.00
Postage	496.00	Management Contribution	10,000.00
Printing (Admin)	8,893.00	Scrap Old Item Sale	720.00
Examination Expenses	4,322.00	Students Field Trip Income	7,200.00
Sports and Games	68,764.00	Bank Interest	11,710.60
Staff Training Program Expenses	2,388.00	FD Interest	3,228.00
Recognition Exp. & other Statutory Exp.	20,884.00		
Admin Travel & Vehicle Expenses	14,200.00		
Hospitality	57,123.00		
Functions and Celebrations	27,693.00		
Advertisement (Teacher Recruitment)	13,520.00		
Bank Charges	342.23		
Account III - Expenses on Specific Purposes			
Educational Tour only for students	1,710.00		
Medical Expenses	6,993.00		
Co-Curricular Activities for all	72,244.00		
Account IV - Maintenance			
Campus Maintenance			
Gardening	200.00		
Sweeping and Cleaning	1,60,000.00		
Sanitation	63,390.50		
Equipment Maintenance			
Annual Maintenance Charges	500.00		
Building Maintenance			
Repairs and Renovation	1,910.00		
Account V - Infrastructure			
Suggestion Box	797.00		
Other Expenses			
Co-Curricular text books	66,475.00		
Samacheer Book	25,184.00		



KARUNAKARYA TRUST

No.1, Church Road, Erailyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

THE ARK PRIMARY SCHOOL ACCOUNT - LOCAL ACCOUNT

Income and Expenditure Account for the year ended 31st March 2023

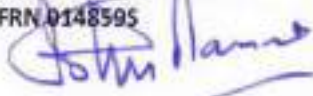
EXPENDITURE	AMOUNT	INCOME	AMOUNT
Students Uniform	1,40,338.00		
Salaries & Allowances of Driver	1,85,308.00		
Van Attenders Salaries	69,381.00		
Van Repairs & Maintenance	1,19,031.32		
Van Hiring Charges	64,085.00		
Student Group Photo	4,580.00		
Fee Concession	47,885.00		
Other Project Expenses			
Evening Learning Centre Expenses	30,208.00		
Skill Development Center (Educational Fo	10,800.00		
Skill Training Expenses	34,080.00		
Excess of Income over Expenditure	6,64,935.55		
TOTAL	27,48,203.60	TOTAL	27,48,203.60

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595



JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276



Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

THE ARK PRIMARY SCHOOL ACCOUNT - LOCAL ACCOUNT

Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Account - I : Salary, Allowances, Welfare Scheme and other Welfare Activities	
Cash in Hand	4,700.00	Salary and Allowances	
Petty Cash	4,844.00	Principal	1,22,468.00
Van Fund	4,202.00	Teaching staff	3,93,279.00
IOB Bank	1,05,840.72	Non-teaching staff	1,04,431.00
IOB PTA Account	18,680.36	E.P.F. Contribution	69,624.00
RTE Scholarship Account	4,563.87	E.S.I	24,433.00
		Other Schemes and Benefits for the Staff	
TAPS School Income		Medical insurance for staff	6,538.00
Tuition Fees	13,80,140.00	Occasional Festival Gifts	3,000.00
Books & Notebooks	2,22,340.00	Sponsorship for Staff Children	35,770.00
Admission Fees	1,05,000.00	Account II - Administration	
PTA	8,300.00	Postage	496.00
Application Form	19,600.00	Printing (Admin)	8,893.00
Transfer Certificate	2,400.00	Examination Expenses	4,322.00
School Material	1,90,260.00	Sports and Games	68,764.00
School Van Fees	5,39,500.00	Staff Training Program Expenses	2,388.00
Fees - 2021 - 2022	2,41,137.00	Recognition Exp. & other Statutory Exp.	20,884.00
TAPS Food Festival Program Income	2,618.00	Admin Travel & Vehicle Expenses	14,200.00
TAPS Student Group Photo Fees	4,050.00	Hospitality	57,123.00
Management Contribution	10,000.00	Functions and Celebrations	27,693.00
Scrap Old Item Sale	720.00	Advertisement (Teacher Recruitment)	13,520.00
Students Field Trip Income	7,200.00	Bank Charges	342.23
Bank Interest	11,710.60	Account III - Expenses on Specific Purposes	
FD Interest	3,228.00	Educational Tour only for students	1,710.00
		Medical Expenses	6,993.00
Loans & Advances		Co-Curricular Activities for all	72,244.00
EPF Deducted	99,577.00	Account IV - Maintenance	
ESI Deducted	5,450.00	Campus Maintenance	
Professional Tax Deducted	11,156.50	Gardening	200.00
TDS Deducted	890.00	Sweeping and Cleaning	1,60,000.00
		Sanitation	63,390.50
		Equipment Maintenance	
		Annual Maintenance Charges	500.00
		Building Maintenance	
		Repairs and Renovation	1,910.00
		Account V - Infrastructure	
		Suggestion Box	797.00
		Other Expenses	
		Co-Curricular text books	66,475.00
		Samacheer Book	25,184.00
		Students Uniform	1,40,338.00
		Salaries & Allowances of Driver	1,85,308.00
		Van Attenders Salaries	69,381.00



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

THE ARK PRIMARY SCHOOL ACCOUNT - LOCAL ACCOUNT

Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Van Repairs & Maintenance	1,19,031.32
		Van Hiring Charges	64,085.00
		Student Group Photo	4,580.00
		Fee Concession	47,885.00
		Other Project Expenses	
		Evening Learning Centre Expenses	30,208.00
		Skill Development Center (Educational Former KCC)	10,800.00
		Skill Training Expenses	34,080.00
		Investments	
		FD Interest Re-invested	3,228.00
		Loans & Advances	
		Fees Receivable	3,48,754.97
		EPF Remitted	99,577.00
		ESI Remitted	5,450.00
		Professional Tax Remitted	5,674.50
		TDS Remitted	890.00
		Closing Balance	
		Petty Cash	607.00
		Van Fund	725.00
		IOB Bank	2,02,922.10
		IOB PTA Account	11,059.96
		RTE Scholarship Account	2,45,951.47
TOTAL	30,08,108.05	TOTAL	30,08,108.05

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595



JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276

Place: Chennai

Date: 07.07.2023

KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

FOREIGN CONTRIBUTION ACCOUNT

Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	Sch	AMOUNT
Opening Balance:		Educational Expenses		
Cash in Hand	48,918.46	Skill Development Center (Educational Former KCC)	I	6,26,414.02
SBI New Delhi	99,504.76	Educational Relief & Sponsorship Expenses	II	97,752.40
IOB Bank	5,51,810.92	The ARK Primary School Expenses	III	36,46,829.29
ICICI Bank	4,22,737.74	Evening Learning Centre	IV	17,32,060.00
		Social Expenses		
Foreign Contribution Received:		Awareness Camp, Seminar & Workshop	V	48,598.00
Donation - Educational Activities	91,07,538.00	Skill Training Expenses	VI	23,861.00
Donation - Social Activities	2,80,000.00	Socio Relief & Sponsorship Expenses	VII	2,93,915.00
Donation in Kind	30,000.00			
Sale of Scorpio Vehicle	2,80,000.00	General Programme Expenses:		
Bank Interest	67,363.50	Chennai General Programme	VIII	21,32,899.00
		Eraiyur General Programme	IX	15,44,109.28
Loans and advances:		Loans and advances:		
TDS Deducted	1,00,535.00	TDS Paid		1,00,535.00
EPF Deducted	2,00,057.00	EPF Paid		1,93,931.00
ESI Deducted	17,536.15	ESI Paid		15,985.15
Professional Tax Deducted	79,896.00	Professional Tax Paid		58,278.00
Educational Loan Recovered from Staff	14,000.00	Deposit for Diesel with IOC		1,490.44
Room Rent Advance	4,000.00	Gratuity & LIC Paid to Staff		41,513.00
Amount Recoverable from Mr. Billy	8,994.00			
Advance to Sri CBML Motors	5,000.00			
		Closing Balances:		
		Cash in Hand		16,052.46
		SBI New Delhi		91,396.40
		IOB Bank		4,72,727.35
		ICICI Bank		1,79,544.74
TOTAL	1,13,17,891.53	TOTAL		1,13,17,891.53

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595

JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276

Place: Chennai

Date: 07.07.2023



KARUNAKARYA TRUST

No.1, Church Road, Erailur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule I: Skill Development Center (Educational Former KCC)

Programme Expenses:		
Salaries - Co Ordinator	1,90,688.00	
Consultant Payment	82,174.00	
EPF Employer	8,900.00	
Travel Expenses	525.00	
Consultant/Staff Gifts	1,000.00	
Staff Training Program	1,500.00	
Travel / Petrol Reimbursement	13,988.00	
Annual Day Program Expenses	17,753.00	
International Youth Day Expenses	7,610.00	
Sports Activity Expenses	1,620.00	
Crash Course Expenses	55,073.00	
Exam Preparation Course	3,560.00	
Talent Contest Program	12,581.00	
Teen & Youth Leadership Program	375.00	
Teens Outing	17,135.00	
Teen & Youth Weekly Program	2,823.00	4,17,305.00
Life Skills & Career Guidance Program		
Life Skill and Career Guidance Program	1,000.00	
Talent Building Workshop	21,294.00	22,294.00
Administration Expenses		
Advertisement Expenses	11,600.00	
Solar System Repairs & Maintenance	75,479.00	
Repairs & Maintenance	7,776.00	
Computer/Laptop Repairs & Maintenance	10,499.00	
Telephone & Internet Charges	25,274.02	
Staff Refreshments Expenses	465.00	
Stationary & Printing	1,860.00	
Property Tax	6,633.00	
Auditor Fees	17,700.00	
C.C. Property & Asset Ins.	6,529.00	1,63,815.02
Property, Plant and Equipment:		
Laptop - Dell Latitude 2120	6,000.00	
Laptop - Dell Latitude E6430	11,000.00	
Projector - Simple Beam	6,000.00	23,000.00
TOTAL	6,03,414.02	6,26,414.02

Schedule II: Educational Relief and Sponsorship

Educational Sponsorship		
Scholarship - Staff Children	23,000.00	
Scholarship - Educational Material	11,717.00	
Sponsorship - College Fees - Ranjana	63,035.40	97,752.40
TOTAL	97,752.40	97,752.40



KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule III: The ARK Primary School

Account - I : Salary, Allowances, Welfare Scheme and other Welfare Activities		
Salary and Allowances		
Principal	1,97,470.00	
Teaching staff	9,49,244.15	
Non-teaching staff	5,30,366.00	
E.P.F. Contribution	1,30,106.00	
E.S.I	44,096.85	
Other Schemes and Benefits for the Staff		
Management Contribution to LIC	1,00,000.00	
Medical Insurance for staff	14,481.00	
Staff Gifts	36,286.00	
Sponsorship for Staff Children	7,000.00	20,09,050.00
Account II - Administration		
Electricity Charges	23,874.50	
Property Taxes	6,633.00	
Telephone & Mobile Phone (Administrative Purpose)	5,219.74	
Internet and SMS Services (Administrative Purpose)	20,749.00	
Printing (Printing of Cash Book, Ledgers, Fee Receipts, School Magazine)	5,270.00	
Sports and Games	72,000.00	
Special Training and Workshop for the skill development of the Staff	2,620.00	
Recognition Expenses and any other Statutory Payments	6,735.00	
Professional Fee (legal, Audit and Accounting)	30,444.00	
Functions and Celebrations	38,983.00	2,12,528.24
Account III - Expenses on Specific Purposes		
Educational Tour only for students	4,000.00	
Medical Expenses	942.00	
Co-Curricular Activities	1,87,996.00	1,92,938.00
Account IV - Maintenance		
Campus Maintenance		
Gardening	17,880.00	
Sanitation	73,776.00	
Equipment Maintenance		
Annual Maintenance Charges	11,082.05	
Maintenance Expenditures Electrical and other Machines		
Solar System Repair	72,479.00	
Building Maintenance		
Repairs and Renovation	5,210.00	1,80,427.05
Account V - Infrastructure		
Burgulary Insurance	497.00	
School Bell	3,499.00	
TAPS Property & Asset Ins.	6,528.00	10,524.00
Other Expenses		
Salaries & Allowances of Driver	1,67,926.00	
Van Attenders Salaries	1,33,077.00	
Van Repairs & Maintenance	1,27,542.00	
Van Insurance	1,02,200.00	
Fuel Expenses	4,33,332.00	
Van Hiring Charges	4,700.00	
Co-Curricular text books	40,665.00	
Students - Diary	31,920.00	10,41,362.00
TOTAL	36,46,829.29	36,46,829.29



KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule IV: Evening Learning Centre:

Eralyur Evening Learning Centre:		
Programme Expenses		
Parent Teacher Meeting Expenses	106.00	
Field Trip Expenses	5,298.00	
Republic Day Program Expenses	150.00	
Annual Day Expenses	10,154.00	
Child Parliament Expenses	5,983.00	
Consultant Session Payment	52,758.00	
Summer Camp Expenses	12,009.00	
Exgratia Session Payment	2,784.00	
Facilitator Meeting Expenses	766.00	
Independence Day Expenses	362.00	
Pongal Celebration Expenses	1,696.00	
Medical Expenses	2,984.00	
Teaching Material	447.00	
Travel Expenses	294.00	95,791.00
Administration Expenses		
Repair & Maintenance	2,551.00	
Stationery & Printing	1,029.93	3,580.93
Gunduperumbedu Evening Learning Centre:		
Programme Expenses		
Annual Day Expenses	6,594.00	
Child Parliament Expenses	686.00	
Class Room Accessories	1,099.00	
Classroom Maintenance	7,000.00	
Consultant - Gift	1,000.00	
Consultant Session Payment	37,456.00	
Facilitator Meeting Expenses	866.00	
Field Trip Expenses	4,128.00	
Teaching Material	1,154.20	
Independence Day	362.00	
Parent Teacher Meeting Expenses	106.00	
Pongal Celebration Expenses	2,448.00	
Travel Expenses	146.00	
Republic Day Expenses	150.00	63,195.20
Administration Expenses		
Repair & maintenance	2,917.00	
Stationary & Printing Expenses	544.33	3,461.33
Kuzhangalacherry Evening Learning Centre:		
Annual Day Expenses	5,271.00	
Child Parliament Expenses	487.00	
Consultant - Gift	4,000.00	
Consultant Session Payment	49,630.00	
Facilitator Meeting Expenses	567.00	
Field Trip Expenses	4,117.00	
Pongal Celebration Expenses	1,739.00	
Class Room Renovation Expenses	28,082.00	
Teaching Material	1,153.60	



KARUNAKARYA TRUST

No.1, Church Road, Erarayur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Independence Day	362.00	
Parent Teacher Meeting Expenses	105.00	
Medical Expenses	377.00	
Travel Reimbursement	9,176.00	
Republic Day Expenses	100.00	1,05,166.60
Administration Expenses		
Repair & maintenance	2,886.00	
Stationary & Printing Expenses	1,043.33	3,929.33
Natarasanpattu Evening Learning Centre:		
Programme Expenses		
Republic Day Program Expenses	100.00	
Pongal Celebration Expenses	3,528.00	
Annual Day Expenses	6,997.00	
Classroom Maintenance	8,500.00	
Child Parliament Expenses	687.00	
Consultant Gift	1,000.00	
Independence Day Expenses	362.00	
Consultant Session Payment	54,648.00	
Facilitator Meeting Expenses	2,616.00	
Field Trip Expenses	4,079.00	
Teaching Material	1,155.50	
Parent Teacher Meeting Expenses	105.00	83,777.50
Administration Expenses		
Stationary & Printing	1,033.33	
Repairs & Maintenance	3,696.00	4,729.33
Navalur Evening Learning Centre - I:		
Programme Expenses		
Consultant Gift	1,500.00	
Annual Day Expenses	7,545.00	
Child Parliament Expenses	814.00	
Consultant Session Payment	64,229.00	
Facilitator Meeting Expenses	1,922.00	
Field Trip Expenses	4,165.00	
Independence Day	362.00	
Parent Teacher Meeting Expenses	105.00	
Pongal Celebration Expenses	1,235.50	
Travel Expenses	450.00	
Teaching Material	1,154.60	
Republic Day Program Expenses	210.00	83,692.10
Administration Expenses		
Repairs & Maintenance	4,017.00	
Stationary & Printing Expenses	278.33	4,295.33
Navalur Evening Learning Centre - II:		
Programme Expenses		
Republic Day Program Expenses	215.00	
Pongal Celebration Expenses	1,191.50	
Consultant Session Payment	31,345.00	
Annual Day Expenses	6,737.00	
Child Parliament Expenses	812.00	



KARUNAKARYA TRUST

No.1, Church Road, Eraliyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Facilitator Meeting Expenses	1,644.00	
Field Trip Expenses	4,152.00	
Independence Day	362.00	
Parent Teacher Meeting Expenses	106.00	
Teaching Material	1,753.50	
Travel Expenses	450.00	48,768.00
Administration Expenses		
Repairs & Maintenance	2,720.00	
Stationary & Printing	278.33	2,998.33
Ottankarani Evening Learning Centre:		
Programme Expenses		
Classroom Maintenance	17,500.00	
Independence Day Expenses	363.00	
Republic Day Program Expenses	125.00	
Annual Day Expenses	3,088.00	
Child Parliament Expenses	687.00	
Classroom Accessories	1,898.00	
Teaching Material	1,154.00	
Consultant Session Payment	28,939.00	
Facilitator Meeting Expenses	767.00	
Field Trip Expenses	4,082.00	
Parent Teacher Meeting Expenses	106.00	
Pongal Celebration Expenses	2,375.00	
Staff Gift	1,000.00	
Travel Expenses	598.00	62,682.00
Administration Expenses		
Repairs & Maintenance	3,185.00	
Stationary & Printing Expenses	1,033.33	4,218.33
Siruvanjur Evening Learning Centre:		
Programme Expenses		
Independence Day Expenses	363.00	
Republic Day Program Expenses	150.00	
Pongal Celebration Expenses	1,740.00	
Annual Day Expenses	8,966.00	
Child Parliament Expenses	687.00	
Classroom Accessories	1,898.00	
Consultant Gift	2,000.00	
Consultant Session Payment	78,210.00	
Facilitator Meeting Expenses	2,818.00	
Field Trip Expenses	4,154.00	
Teaching Material	6,311.00	
Travel Expenses	800.00	1,08,097.00
Administration Expenses		
Repairs & Maintenance	4,086.00	
Stationary & Printing Expenses	1,033.33	5,119.33
Vattambakkam Evening Learning Centre:		
Programme Expenses		
Republic Day Program Expenses	100.00	
Annual Day Expenses	3,753.00	



KARUNAKARYA TRUST

No.1, Church Road, Erarayur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Child Parliament Expenses	656.00	
Pongal Celebration Expenses	738.00	
Consultant Gift	1,000.00	
Consultant Session Paymnet	59,003.00	
Facilitator Meeting Expenses	1,234.00	
Field Trip Expenses	4,090.00	
Independence Day	362.00	
Parent Teacher Meeting Expenses	211.00	
Teaching Material	1,155.00	
Travel Expenses	1,220.00	73,522.00
Administration Expenses		
Repairs and Maintenance	3,186.00	
Stationary & Printing Expenses	1,033.36	4,219.36
Evening Learning Centre - Project of Community Development:		
Programme Expenses		
Salary - Program Manager	3,59,674.00	
Salary - Project Director	2,73,200.00	
Salary - Social Worker	96,440.00	
Salary - Teaching Assistant	81,193.00	
Community Development_ Counsellor	24,250.00	
Interns Expenses	23,046.00	
EPF Employer	32,782.00	
ESI Employer	3,917.00	
Staff Gift	6,583.00	
Travel Petrol \ Reimbursement	35,718.00	
Staff Health Insurance	12,314.00	9,49,117.00
Administration Expenses		
Auditor Fees	17,700.00	
Computer Repaire & Maintence	4,000.00	21,700.00
TOTAL	17,32,060.00	17,32,060.00

Schedule V: Awareness Camp, Seminar & Workshop Expenses

Programme Expenses		
Community Outreach	3,190.00	
Eye Camp	18,428.00	
Posco Act Training	5,570.00	
Women's Day Program	21,410.00	48,598.00
TOTAL	48,598.00	48,598.00

Schedule VI: Skills Training Expenses

Programme Expenses		
Salary - Bead Production	506.00	
ESI Employer	321.00	
EPF Employer	684.00	
Consultant Textile Work	16,000.00	
Beads Production Material	6,350.00	23,861.00
TOTAL	23,861.00	23,861.00



KARUNAKARYA TRUST

No.1, Church Road, Eralyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule VII: Socio Relief and Sponsorship

Medical Assistance for Beneficiaries		
Sponsorship - Medical Treatment - Vetrivel	19,648.00	
Sponsorship - Medical Treatment - Amaravathi	6,630.00	
Sponsorship - Rehabilitation - Murugan	1,18,452.00	
Sponsorship - Medical Treatment - Shakthivel	95,978.00	2,40,708.00
Sponsorships - Relief (Material/Financial)		
Sponsorship for Financial / Material	48,207.00	
Sponsorship - Relief - Financial	5,000.00	53,207.00
TOTAL	2,93,915.00	2,93,915.00

Schedule VIII: General Programme**Chennai General Programme:**

Administration Expenses		
Salaries - Admin	5,21,100.00	
House Keeping Salary	27,479.00	
Travel Expenses	18,719.56	
EPF Employer	22,558.00	
ESIC Employer	15,018.00	
Consultant - Gift	6,500.00	
Health Insurance	14,816.00	
Computer Accessories, Repairs & Maintenance	23,129.00	
TDS Return Consulting	14,750.00	
Telephone & Internet Charges	33,685.96	
Annual Report Expenses	38,497.00	
Auditors Fees	30,090.00	
Bank Charges	9,934.48	
FCRA Consultation Charges	25,000.00	
Digital Signature Charges	1,700.00	
Cleaning Items	2,168.00	
Electricity Bill	999.00	
Refreshments for Staff & Visitors	9,719.00	
Office Rent (Vettuvankeni)	2,27,000.00	
Repairs & Maintenance	5,522.00	
News Letter	6,200.00	
Stationaries & Printing	8,916.00	
TDS - Interest	5.00	
Postage & Courier	5,655.00	
Tally Net Subscription Renewal & Upgrade Expense	4,248.00	10,73,409.00
Property, Plant and Equipment:		
KIA Vehicle	10,59,490.00	10,59,490.00
TOTAL	21,32,899.00	21,32,899.00



KARUNAKARYA TRUST

No.1, Church Road, Eraliyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

Schedule IX: Eraliyur General Programme:

Administration Expenses		
Salary - HR	2,58,989.00	
Project Manager Salary	4,83,800.00	
EPF Employer	10,200.00	
ESIC Employer	7,208.00	
EPF Admin Charges	16,545.00	
Staff Health Insurance	43,121.00	
Travel Expenses	1,09,076.16	
Repairs & Maintenance	1,14,232.80	
Telephone & Internet Charges	25,353.82	
Staff Training & Meeting Expense	8,204.00	
Office Records	415.00	
Vehicle Maintenance & Insurance	2,90,944.00	
Electricity Expenses	34,435.50	
Cleaning Items	6,300.00	
Computer & Laptop Repairs & Maintenance	44,237.00	
Staff Gift	2,770.00	
Staff Refreshment Expenses	47,885.00	
Stationary & Printing	7,584.00	
Mailing & Related Expenses	400.00	
Land Registration Permit & Tax	770.00	
Medical/First Aid Expenses	250.00	15,12,720.28
Property, Plant and Equipment:		
Brother-DCP-L2541 DW Printer	24,389.00	
Camera - NIKON DX AF-S Nikkor 35mm 1:1.8G	7,000.00	31,389.00
TOTAL	15,12,720.28	15,44,109.28



KARUNAKARYA TRUST

No.1, Church Road, Eraiyur Village, Mathur Post, Sriperumbudur Taluk, Kancheepuram District - 602105

FOREIGN CONTRIBUTION ACCOUNT**Income and Expenditure Account for the year ended 31st March 2023**

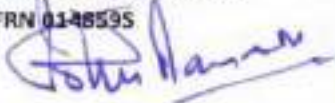
EXPENDITURE	AMOUNT	INCOME	AMOUNT
Educational Expenses		Foreign Contribution Received:	
Skill Development Center (Educational Former KCC)	6,03,414.02	Donation - Educational Activities	91,07,538.00
Educational Relief & Sponsorship Expenses	97,752.40	Donation - Social Activities	2,80,000.00
The ARK Primary School Expenses	36,46,829.29	Donation in Kind	30,000.00
Evening Learning Centre	17,32,060.00	Bank Interest	67,363.50
Social Expenses		Profit on Sale of Scorpio Vehicle	1,55,109.46
Awareness Camp, Seminar & Workshop	48,598.00	Excess of Expenditure over Income	3,21,920.25
Skill Training Expenses	23,861.00		
Socio Relief & Sponsorship Expenses	2,93,915.00		
General Programme Expenses:			
Chennai General Programme	10,73,409.00		
Eraiyur General Programme	15,12,720.28		
Depreciation	9,29,372.22		
TOTAL	99,61,931.21	TOTAL	99,61,931.21

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN 0148595




JOHN RAVINDRAN MOSES

Partner

M. No. 028566

UDIN: 23028566BGXTQM3276

Place: Chennai

Date: 07.07.2023

NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

Significant Accounting Policies:

a. Basis of accounting and Preparation of Financial Statement:

The Financial Statements are prepared under historical cost convention on accrual basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.

b. Revenue Recognition:

Income is recognized on accrual basis.

1. All donations and other Income is recognized on receipt
2. School fee including Special and term fee, Van fees, management fee etc., from students are recognized in accrual basis and not on receipt of fee from the students.

c. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

d. Property, Plant & Equipment:

Property, plant & equipment are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.

e. Depreciation:

Depreciation is provided on written down basis at the rates specified in Schedule of Property, Plant & Equipment attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Property, Plant & Equipment if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

f. Investments:

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments.

Long-term investments and current investments are stated at acquisition cost.

g. Employee Benefits:

Gratuity

Gratuity a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972 as determined by actuarial valuation as of the balance sheet date is contributed to the Life Insurance Corporation of India under "LIC's New Group Gratuity Cash Accumulation Plan".

