

**AUDIT REPORT**

We have examined the attached balance sheet of **WOMEN'S ASSOCIATION FOR LIBERATION TRANSFORMATION AND COMMUNITY HEALTH (WATCH), 1-53, Shanthi Nagar Colony, Bangarupalyam, Chittoor Dist. - 517 416.** as at **31<sup>st</sup> March, 2024**, Receipts and Payments account and the Income and Expenditure account for the year ended on that date, annexed hereto.

We certify that the Receipts & Payment Account, Income and Expenditure account and the Balance sheet are in agreement with the books of account produced.

We have obtained all the information's and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

In our opinion, proper books of account have been kept so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, give a true and fair view :-

- (i) in the case of balance sheet, of the state of the affairs of the Society as at **31<sup>st</sup> March, 2024** and
- (ii) in the case of the Income and Expenditure account of the **SURPLUS** of the Society for the year ended on that date.



PLACE : CHITTOOR  
DATE : 15.07.2024  
UDIN: 24237313BKCFNH1328

**For A. AKHILESH & Co.,**  
Chartered Accountants

  
Proprietor  
CA AKHILESH. A - M. No. 237313

**WATCH - WOMENS ASSOCIATION FOR LIBERATION TRANSFORMATION AND COMMUNITY HEALTH**

**Bangarupalyam, Chittoor District (A.P)- 517416**

**EBMI GERMANY Karunya Children's Residential Home & Sign of Hope , Germany A/C**

**IT Consolidated - Receipts & Payments Statement for the period from 01-04-2023 TO 31-03-2024**

| Receipts                                     | Amount<br>RS. P | Amount<br>RS. P   | Payments   | Amount<br>Rs.P | Amount<br>Rs.p    |
|--|-----------------|-------------------|--|----------------|-------------------|
| <b>To Opening Balance</b>                    |                 |                   | <b>By EBMI Program Expenses:</b>                   |                |                   |
| Cash on Hand:                                |                 |                   | Provisions for children                            | 304273.00      |                   |
| <b>Cash at Bank:</b>                         |                 |                   | (Food Maintenance, Toiletries)                     | 26500.00       |                   |
| Canara Bank - 0852101018543                  | 214037.31       |                   | Books & School Supplies                            | 19250.00       |                   |
| State Bank of India, New Delhi - 40074091449 | 7285.72         |                   | New dress for children                             | 12250.00       |                   |
| Canara Bank - 0852101036064                  | 1884.00         | 223207.03         | Medical care for children expenses                 | 26200.00       |                   |
| <b>To Grant Received :</b>                   |                 |                   | Recreation & Gifts                                 | 168000.00      |                   |
| Grant received from EBMI, Germany            | 856907.00       |                   | Care Taker/ Warden salary                          | 7300.00        |                   |
| Grant received from Sign of Hope, Germany    | 890087.00       | 1746994.00        | Staff festival gifts                               | 96000.00       |                   |
|  |                 |                   | Honorarium to Cook                                 | 13560.00       |                   |
| <b>To Bank Interest from :</b>               |                 |                   | <b>Energy Charges</b>                              |                |                   |
| Canara Bank, Chittoor - 0852101018543        | 4139.00         |                   | Fire Wood  | 51,000.00      | 724333.00         |
| State Bank of India, New Delhi - 40074091449 | 617.00          |                   | <b>By Administration :</b>                         |                |                   |
| Canara Bank -0852101036064                   | 55.00           | 4811.00           | Staff salaries                                     |                |                   |
| To Members Annual Subscription fees          |                 | 15000.00          | Watchman Salary                                    | 84000.00       | 84000.00          |
|  |                 |                   | <b>By Sign of Hope Program Expenses:</b>           |                |                   |
|  |                 |                   | Food Items (Rice, Sugar, Dhal, Oil )               | 647150.00      |                   |
|  |                 |                   | Stationery ( Note Books )                          | 15000.00       |                   |
|  |                 |                   | Hygiene kits( Biodegradable Sanitary napkin, soap) | 33800.00       |                   |
|  |                 |                   | New color dress for Children & Mats                | 163200.00      |                   |
|  |                 |                   | Travel Expenses ( Transportation ) and             |                |                   |
|  |                 |                   | Logistics Arrangements                             | 30937.00       | 890087.00         |
|  |                 |                   | By office Maintainance expenses                    |                | 15000.00          |
|  |                 |                   | <b>By Bank Charges :</b>                           |                |                   |
|  |                 |                   | Canara Bank,Chittoor - 0852101018543               | 268.00         |                   |
|  |                 |                   | State Bank of India,New Delhi - 40074091449        | 5500.12        |                   |
|  |                 |                   | Canara Bank - 0852101036064                        | 0.00           | 5768.12           |
|  |                 |                   | <b>By Closing Balance:</b>                         |                |                   |
|  |                 |                   | Cash on hand                                       |                |                   |
|  |                 |                   | <b>Cash at Bank :</b>                              |                |                   |
|  |                 |                   | Canara Bank,Chittoor - 0852101018543               | 2,54,575.31    |                   |
|  |                 |                   | State Bank of India, New Delhi - 40074091449       | 14309.60       |                   |
|  |                 |                   | Canara Bank,Chittoor - 08521010136064              | 1,939.00       | 270823.91         |
| <b>Total</b>                                 |                 | <b>1990012.03</b> | <b>Total</b>                                       |                | <b>1990012.03</b> |

Place:Chittoor  
Date:15-07-2024



**For A. AKHILESH & Co.,**  
Chartered Accountants

*(Signature)*  
**Proprietor**  
**CA AKHILESH. A - M. No. 237313**

**Examined and Found Correct**

**WATCH - WOMENS ASSOCIATION FOR LIBERATION TRANSFORMATION AND COMMUNITY HEALTH**

**Bangarupalyam, Chittoor District (A.P)- 517416**

**EBMI GERMANY Karunya Children's Residential Home & Gilbert Foundation , South Korea A/C**

**IT -Consolidated-Income & Expenditure Statement for the period from 01-04-2023 TO 31-03-2024**

| EXPENDITURE  | Amount<br>Rs.P | Amount<br>Rs.P    | INCOME                                       | Amount<br>RS. P | Amount<br>RS. P   |
|--|----------------|-------------------|--|-----------------|-------------------|
| <b>To EBMI Program Expenses:</b>                                 |                |                   | <b>By Grant Received :</b>                   |                 |                   |
| Provisions for children<br>(Food Maintenance, Toiletries)        | 304273.00      |                   | Grant received from EBMI, Germany            | 856907.00       |                   |
| Books & School Supplies  | 26500.00       |                   | Grant received from Sign of Hope, Germany    | 890087.00       | 1746994.00        |
| New dress for children   | 19250.00       |                   | <b>By Bank Interest from :</b>               |                 |                   |
| Medical care for children expenses                               | 12250.00       |                   | Canara Bank, Chittoor - 0852101018543        | 4139.00         |                   |
| Recreation & Gifts   | 26200.00       |                   | State Bank of India, New Delhi - 40074091449 | 617.00          |                   |
| Care Taker/ Warden salary  | 168000.00      |                   | Canara Bank -0852101036064                   | 55.00           | 4811.00           |
| Staff festival gifts   | 7300.00        |                   | <b>By Members Annual Subscription fees</b>   |                 | 15000.00          |
| Honorarium to Cook   | 96000.00       | 724333.00         |  |                 |                   |
| Energy Charges   | 13560.00       |                   |  |                 |                   |
| Fire Wood  | 51000.00       |                   |  |                 |                   |
| <b>To Administration :</b>                                       |                |                   |  |                 |                   |
| Staff salaries   |                | 84000.00          |  |                 |                   |
| Watchman Salary  |                |                   |  |                 |                   |
| <b>To Sign of Hope Program Expenses:</b>                         |                |                   |  |                 |                   |
| Food Items (Rice, Sugar, Dhal, Oil )                             | 647150.00      |                   |  |                 |                   |
| Stationery ( Note Books )  | 15000.00       |                   |  |                 |                   |
| Hygiene kits(Biodegradable Sanitary napkin,soap)                 | 33800.00       |                   |  |                 |                   |
| New color dress for Children & Mats                              | 163200.00      |                   |  |                 |                   |
| Travel Expenses ( Transportation ) and<br>Logistics Arrangements | 30937.00       | 890087.00         |  |                 |                   |
| By office Maintenance expenses                                   |                | 15000.00          |  |                 |                   |
| <b>To Bank Charges :</b>   |                |                   |  |                 |                   |
| Canara Bank,Chittoor - 0852101018543                             | 268.00         |                   |  |                 |                   |
| State Bank of India,New Delhi - 40074091449                      | 5500.12        | 5768.12           |  |                 |                   |
| To excess of income over expenditure                             |                | 47616.88          |  |                 |                   |
| <b>Total</b>   |                | <b>1766805.00</b> | <b>Total</b>                                 |                 | <b>1766805.00</b> |

**Examined and Found Correct**

Place:Chittoor  
Date:15-07-2024



**For A. AKHILESH & Co.,**  
Chartered Accountants

*(Signature)*  
**Proprietor**  
**CA AKHILESH. A - M. No. 237313**

**WATCH - WOMENS ASSOCIATION FOR LIBERATION TRANSFORMATION AND COMMUNITY HEALTH**

**Bangarupalyam,Chittoor District (A.P)- 517416**

**EBMI GERMANY Karunya Children's Residential Home & Gilbert Foundation , South Korea A/C**

**IT Consolidated Balance Sheet as on 31-03-2024**

| <b>LIABILITIES</b>                     | <b>Amount<br/>RS. P</b> | <b>Amount<br/>RS. P</b> | <b>ASSETS</b>                                   | <b>Amount<br/>Rs.P</b> | <b>Amount<br/>Rs.p</b> |
|--|-------------------------|-------------------------|---|------------------------|------------------------|
| <b>General Fund</b>                    |                         |                         | <b>CASH &amp; BANK BALANCES:</b>                |                        |                        |
| Capital Fund Opening Balance           | 3825495.03              |                         | Cash on hand                                    |                        |                        |
| Add: Excess of income over expenditure | 47616.88                | 3873111.91              | <b>Cash at Bank :</b>                           |                        |                        |
| Grant received in advance              |                         | 214037.00               | Canara Bank,Chittoor - 0852101018543            | 254575.31              |                        |
|  |                         |                         | State Bank of India, New Delhi -<br>40074091449 | 14309.60               |                        |
|  |                         |                         | Canara Bank,Chittoor - 08521010136064           | 1939.00                | 270823.91              |
|  |                         |                         | <b>FIXED ASSETS:</b>                            |                        |                        |
|  |                         |                         | Cooking Utensils                                | 18725.00               |                        |
|  |                         |                         | Gas Stove                                       | 1900.00                |                        |
|  |                         |                         | Emergency Light                                 | 1800.00                |                        |
|  |                         |                         | Truck Boxes                                     | 7500.00                |                        |
|  |                         |                         | Tumblers & Plates                               | 1125.00                |                        |
|  |                         |                         | Building  | 3636515.00             |                        |
|  |                         |                         | <b>Sewing Machines</b>                          | 15000.00               |                        |
|  |                         |                         | Computer  | 114560.00              |                        |
|  |                         |                         | Printer   | 19200.00               | 3816325.00             |
| <b>Total</b>                           |                         | <b>4087148.91</b>       | <b>Total</b>                                    |                        | <b>4087148.91</b>      |

Place:Chittoor

Date: 15-07-2024

**Examined and Found Correct**



**For A. AKHILESH & Co.,**  
Chartered Accountants

**Proprietor**  
**CA AKHILESH. A - M. No. 237313**

