

## **GENERAL 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, 2025 (Period from 01.04.2024 to 31.03.2025), 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.

These financial statements are the responsibility of the Society **WOMEN'S ASSOCIATION FOR LIBERATION TRANSFORMATION AND COMMUNITY HEALTH (WATCH)'s** Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards in India. These standard require that we plan and perform, the audit to obtain reasonable assistance. whether the financial statements are prepared in all materials respects. In accordance with an identified financial reporting frame work and are free of material misstatements.

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 :-



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**A. AKHILESH & Co.,**

Chartered Accountants.

No. 10-67, Gandhi Road,  
CHITTOOR - 517 001. (A.P.)

Tel. No. : 08572 - 356130

Mobile : A Akhilesh : 9533521909

Email : kgmgupta@gmail.com

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- (i) in the case of balance sheet, of the state of the affairs of the Society as at **31<sup>st</sup> March, 2025** 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 : 28.08.2025

UDIN: 25237313BMJLHM3236

For A. AKHILESH & Co.,  
Chartered Accountants  
*Akhilesh*  
Proprietor  
CA AKHILESH. A - M. No. 237313



**AUDIT REPORT & NOTES ON ACCOUNTS**

We have examined the attached consolidated 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, 2025**, consolidated Receipts and Payments account and the Consolidated Income and Expenditure account for the year ended on that date, annexed hereto.

We certify that the consolidated Receipts & Payment Account, consolidated Income and Expenditure account and the consolidated Balance sheet which 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 :-

**Receipts**

Opening Balance of Cash on hand and at Banks	2,70,823.91
Grants received from various funding agencies	12,24,923.00
Donations in kind and other receipts	17,26,700.00
Members annual subscription	15,000.00
Bank Interest	2,559.00
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	32,40,005.91



**A. AKHILESH & Co.,**

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	32,40,005.91
<u>Less: Expenditures</u>	
Programme Expenditure &	
Other Administrative Expenses	30,13,529.86
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Closing Balance (Cash on hand and at Banks)	2,26,476.05
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PLACE : CHITTOOR

DATE : 28.08.2025

UDIN : 25237313BMJLHM3236

For A. AKHILESH & Co.,  
Chartered Accountants  
*Akhilesh*  
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 , Han Yong Gir , Benneivity & Online Giving Foundation , India - A/C**  
 IT Consolidated - Receipts & Payments Statement for the period from 01-04-2024 TO 31-03-2025

Receipts	Amount RS. P	Amount RS. P	Payments	Amount Rs.P	Amount Rs.p
<b>To Opening Balance</b>			<b>By EBMI Program Expenses:</b>		
Cash on Hand:			Provisions for children (Food Maintenance, Toiletries)	334580.00	
<b>Cash at Bank:</b>			Books & School Supplies	59768.00	
Canara Bank - 0852101018543	2,54,575.31		New dress for children	28456.00	
State Bank of India, New Delhi - 40074091449	14309.60		Medical care for children expenses	12189.00	
Canara Bank - 0852101036064	1,939.00	270823.91	Recreation & Gifts	7200.00	
<b>To Grant Received :</b>			Care Taker/ Warden salary	192000.00	
Grant received from EBMI, Germany	874895.00		Staff festival gifts	5820.00	
Grant received from HAN YONG GIR	299802.00		Honorarium to Cook	96000.00	
Grant received from Benneivity	43428.00		Energy Charges	15767.00	
Grant received from Online Giving Foundation , INDIA	6798.00	1224923.00	Fire Wood	34,850.00	
<b>To Donation in Kind :</b>			Miscellaneous Expenses	13,102.00	799732.00
To Feeding Program for poor & needy children - Feeding India		170000.00	<b>By Administration :</b>		
Wheel Chairs		850000.00	Watchman Salary	120000.00	120000.00
Sarees, Dresses and Bedsheets		306000.00	<b>By Dry Ration distributed to the poor people</b>		299802.00
Food Packets		400700.00	By awareness program expenses -Benneivity		43428.00
To Members annual subscription fees		15000.00	By food distributed to poor children through feeding India program		170000.00
<b>To Bank Interest from :</b>			By Board members meeting expenses		15000.00
State Bank of India, New Delhi - 40074091449	2420.00		By Distributed wheel chairs to differently abled people and Children		850000.00
Canara Bank, Chittoor - 0852101036064	139.00	2559.00	By distributed sarees, dresses and bed sheets to the poor women, Widows and children		306000.00
			By distributed food packets to the old people, Widows and children		400700.00
			<b>By Bank Charges :</b>		
			Canara Bank,Chittoor - 0852101018543	1539.00	
			State Bank of India,New Delhi - 40074091449	7328.86	8867.86
			<b>By Closing Balance:</b>		
			Cash on hand		
			<b>Cash at Bank :</b>		
			Canara Bank,Chittoor - 0852101018543	2,08,199.28	
			State Bank of India, New Delhi - 40074091449	9400.77	
			Canara Bank,Chittoor - 08521010136064	8,876.00	226476.05
<b>Total</b>		<b>3240005.91</b>	<b>Total</b>		<b>3240005.91</b>

Place:Chittoor  
Date:28.08.2025

Examined and Found Correct

For Women's Association for Liberation  
Transformation and Community Health:

*[Signature]*  
**PRESIDENT**



**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 , Han Yong Gir , Benneivity & Online Giving Foundation , India - A/C**

**IT -Consolidated-Income & Expenditure Statement for the period from 01-04-2024 TO 31-03-2025**

EXPENDITURE	Amount Rs.P	Amount Rs.P	INCOME	Amount RS. P	Amount RS. P
<b>To EBMI Program Expenses:</b>			<b>By Grant Received :</b>		
Provisions for children (Food Maintenance, Toiletries)	334580.00		Grant received from EBMI, Germany	874895.00	
Books & School Supplies	59768.00		Grant received from HAN YONG GIR	299802.00	
New dress for children	28456.00		Grant received from Benneivity	43428.00	
Medical care for children expenses	12189.00		Grant received from Online Giving Foundation , INDIA	6798.00	1224923.00
Recreation & Gifts	7200.00		<b>Unspent grant O/B</b>		214037.00
Care Taker/ Warden salary	192000.00		<b>By Donation in Kind :</b>		
Staff festival gifts	5820.00		To Feeding Program for poor & needy children - Feeding India		170000.00
Honorarium to Cook	96000.00		Wheel Chairs		850000.00
Energy Charges	15767.00		Sarees, Dresses and Bedsheets		306000.00
Fire Wood	34,850.00		Food Packets		400700.00
Miscellaneous Expenses	13,102.00	799732.00	To Members Subscription fees		15000.00
<b>To Administration :</b>			<b>By Bank Interest from :</b>		
Watchman Salary	120000.00	120000.00	Canara Bank, Chittoor - 0852101018543	0.00	
<b>To Dry Ration distributed to the poor people</b>		299802.00	State Bank of India, New Delhi - 40074091449	2420.00	
To awareness program expenses -Benneivity		43428.00	Canara Bank, Chittoor - 0852101036064	139.00	2559.00
To food distributed to poor children through feeding India program		170000.00			
To Board members meeting expenses		15000.00			
To Distributed wheel chairs to differently abled people and Children		850000.00			
To distributed sarees, dresses and bed sheets to the poor women, Widows and children		306000.00			
To distributed food packets to the old people, Widows and children		400700.00			
<b>To Bank Charges :</b>					
Canara Bank,Chittoor - 0852101018543	1539.00				
State Bank of India,New Delhi - 40074091449	7328.86				
Canara Bank, Chittoor - 0852101036064	0.00	8867.86			
To Excess of income over expenditure		169689.14			
<b>Total</b>		<b>3183219.00</b>	<b>Total</b>		<b>3183219.00</b>

Place:Chittoor  
Date:28.08.2025

**Examined and Found Correct**

For Women's Association for Liberation  
Transformation and Community Health

*Sreedhar*  
**PRESIDENT**



**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 , Han Yong Gir , Benneivity & Online Giving Foundation , India - A/C**

IT Consolidated Balance Sheet as on 31-03-2025

LIABILITIES	Amount RS. P	Amount RS. P	ASSETS	Amount Rs.P	Amount Rs.p
<b>Capital Fund</b>			<b>CASH &amp; BANK BALANCES:</b>		
Capital Fund Opening Balance	3873111.91	4042801.05	Cash on hand		
Add: Excess of income over expenditure	169689.14		<b>Cash at Bank :</b>		
			Canara Bank,Chittoor - 0852101018543	2,08,199.28	
			State Bank of India, New Delhi - 40074091449	9400.77	
			Canara Bank,Chittoor - 08521010136064	8,876.00	226476.05
			<b>FIXED ASSETS:</b>		
			Cooking Utensils	18725	
			Gas Stove	1900	
			Emergency Light	1800	
			Truck Boxes	7500	
			Tumblers & Plates	1125	
			Building	3636515	
			<b>Sewing Machines</b>	15000	
			Computer	114560	
			Printer	19200	3816325.00
<b>Total</b>		<b>4042801.05</b>	<b>Total</b>		<b>4042801.05</b>

Place:Chittoor  
Date: 28.08.2025

**Examined and Found Correct**

For Women's Association for Liberation,  
Transformation and Community Health

*Sreenidhi*  
**PRESIDENT**



**For A. AKHILESH & Co.,**  
**Chartered Accountants**  
*Akhilesh*  
**Proprietor**  
**CA AKHILESH. A - M. No. 237313**