



B. ARUNKUMAR & ASSOCIATES

Chartered Accountants

B. ARUNKUMAR B.Com., F.C.A., DISA., DITL., FAFD.,
Proprietor

10/08/2021

AUDITOR'S REPORT

We have audited the attached Balance sheet of "JEEVAKKAL SAMUGA NALA ILAIGNAR MANDRAM, THIRUTHANGAL, 272 K.K.Nagar, Thiruthangal - 626130, Sivakasi, Virudhunagar Dt., Tamilnadu, As at 31.03.2021 and the annexed the Receipt and Payments account and Income and Expenditure account for the year ended 31.03.2021 on that date annexed there to. These financial statements are the responsibility of the Society's Management. My responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted out audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any materials mismanagement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation. We believe that our audit provides a reasonable basis for our opinion.



For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
B. ARUNKUMAR (M.No.215181)
Sole Proprietor

235, GANDHI ROAD,
Near Mani Nagar Bus Stop, SIVAKASI - 626123
Reach me @ T: 04562 274411, M: 8870373273 / 9443324173
Email : rajaarunca@icai.org / ak77ca@gmail.com



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2. We report that

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account have been kept by the society, so far as appears from our examination of books.
- c) The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of Account.
- d) In our opinion, the Balance Sheet and Income and expenditure Account dealt with by this report comply with the accounting standards.
- e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with note and significant accounting policies give the information required by the law, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

i) In the case of Balance sheet, the state of affairs of the above **JEEVAKKAL SAMUGA NALA ILAIGNAR MANDRAM, THIRUTHANGAL** as on 31.03.2021

2) In the case of Income and Expenditure account, excess of Income over Expenditure for the year ended on the date.

Place : SIVAKASI

Date : 10/08/2021

UDIN :21215181AAAAFJ4127

For B. ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
B. Arunkumar
B. ARUNKUMAR (M.No.215181)
Sole Proprietor



JEEVAKKAL SAMUHA NALA ILAINGAR MANDRAM,

242 K.K.Nagar, Thiruthangal - 626130, Sivakasi,

Virudhunagar Dt., Tamilnadu,

Schedules forming part of the Balance Sheet and Income and expenditure account for the year ended 31st March 2021.

I) SIGNIFICANT ACCOUNTING POLICIES:

A) ACCOUNTING CONCEPTS:

- i) The financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- ii) The Society generally follows accrual system of accounting significant items of Income and Expenditure on Cash Basis.

B) FIXED ASSETS:

All the fixed assets are shown at cost.

C) DEPRECIATION:

Depreciation has not been provided on the written down value method at the rate prescribed under the Income Tax Act 1961.

II) NOTES ON ACCOUNTS

- a) Society is not registered under 12AA of the Income Tax Act.
- b) Grant receivables, Loans and Advances, TDS receivables are subject to confirmations.

Place : SIVAKASI

Date : 10/08/2021

UDIN : 21215181AAAAFJ4127

For B.ARUNKUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

B. ARUNKUMAR (M.No.215181)
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