



## Independent Auditor's Report

To  
The Trustees of Legal Aid To Women Trust  
No: 11/1A, Sri Ramakrishna Paramahamsar Street,  
Velippalayam, Nagapattinam – 611 001  
FCRA Reg. No. 075960046 02/07/1987  
Darpan ID TN/2017/0167335

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the Financial Statements of Legal Aid To Women Trust, which comprises the Balance Sheet as at 31<sup>st</sup> March 2024, Income and Expenditure Account, Receipts and payments for the year ended, a summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements read together with the notes thereon give a true and fair view in accordance with accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

- (i) In the case of the balance sheet of the state of affairs of the trust as a 31<sup>st</sup> March 2024.
- (ii) In the case of the Income and Expenditure account of the excess of expenditure over Income for the year ended 31<sup>st</sup> Mar 2024.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the code of ethics issued by the ICAI of India together with ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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 the Management for the Financial Statements**

The management is responsible for the preparation and the fair presentation of the financial statements that give a true and fair view of the financial position and financial performance of the entity in accordance with the generally accepted accounting principles in India. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material statement, 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.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the 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.
- b) Obtain an understanding of internal control relevant to the audit 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 entity's internal control.





- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern. If we conclude that the material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide with the management a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For KNRSG & Associates**  
**Chartered Accountants**  
**FRN: 007236S**

**Raghuraman**  
**Partner**

**Place:** Pondicherry  
**Date:** 17<sup>th</sup> Sep 2024

**UDIN:** 24 206005 BKHXAN 7456

**Membership No. 206005**



LEGAL AID TO WOMEN TRUST : 11/1A, SRI RAMAKRISHNA  
PARAMAHMSAR STREET : VELLIPALAYAM : NAGAPATTINAM:  
TAMIL NADU - 611001.

Assessment Year : 2024-2025  
Year Ending : 31.03.2024  
Status : AOP (Trusts)  
PAN No. : AAATL0260H  
Date of Formation : 17.06.1986

TOTAL INCOME

Gross Receipts :	Foreign Contribution Received	8422773
	F.C -- Bank Interest	79062
	Local Donation	6000
		<u>8507835</u>
Less:	15% of the above	<u>1276175</u>
		7231660
Less:	Applied for Specific Purpose	7245648
	Administrative Expenses	82735
	Capital Expenditure	52250
	Short Application	<u>7380633</u>
		<u>-148973</u>

ACCUMULATED U/S. 11 (2)

EXCESS APPLICATION:

For the year ending	31.03.2021	238956
For the year ending	31.03.2022	13393
For the year ending	31.03.2023	13393
For the year ending	31.03.2024	135458
		<u>401200</u>
		<u>401200</u>

*A. G. d. k.*

Signature.



**LEGAL AID TO WOMEN TRUST,**  
11/1A, SRI RAMAKRISHNA PARAMAHAMSAAR STREET,  
VELIPPALAYAM, NAGAPATTINAM-611001.TAMILNADU

Amt ₹

**Consolidated Receipts and payments account for the year ended**

Receipts	31 Mar 24	31 Mar 23	Payments	31 Mar 24	31 Mar 23
Opening Cash & Bank Balance - Sch 1	16,50,201	32,28,241	Purchase of Assets - Sch 3	52,250	22,689
Bank Interest	79,706	95,395	Project FC Expenses - Sch 2	72,45,648	73,77,105
Project FC Receipts - Sch 2	84,22,773	57,88,801	General Interest - Sch 5	82,735	47,442
Local Donations	6,000	10,000	Project Advance paid in during the year - Sch 6		25,000
Project Advance settled (Repaid) Receipt	15,000	-	- Closing Cash & Bank Bal - Sch 7	27,93,047	16,50,201
<b>Total</b>	<b>1,01,73,680</b>	<b>91,22,437</b>	<b>Total</b>	<b>1,01,73,680</b>	<b>91,22,437</b>

**Consolidated Income and Expenditure account for the year ended**

Expenditure	31 Mar 24	31 Mar 23	Income	31 Mar 24	31 Mar 23
General Interest - Sch 5	82,735	47,442	Interest received from Bank	79,706	95,395
Depreciation	1,21,632	1,30,879	Local Donations	6,000	10,000
	-	-	- Excess of Expenditure over Income	1,18,661	72,925
<b>Total</b>	<b>2,04,367</b>	<b>1,78,320</b>	<b>Total</b>	<b>2,04,367</b>	<b>1,78,320</b>

**Consolidated Balance Sheet as at**

Liabilities	31 Mar 24	31 Mar 23	Assets	31 Mar 24	31 Mar 23
Capital Fund - Sch 8	11,95,325	12,61,736	Fixed Assets as per - Sch FA	11,12,457	11,81,837
Un Utilised Project FC Funds - Sch 2	27,40,977	16,16,103	Loan and Advances - Sch 10	30,000	45,000
			Deposits - Phone Deposit	800	800
			Cash and Cash Equivalents - Sch 7	27,93,047	16,50,201
<b>Total</b>	<b>39,36,303</b>	<b>28,77,838</b>	<b>Total</b>	<b>39,36,303</b>	<b>28,77,838</b>

To be read with notes on accounts and audit report of even date

For Legal Aid to Women Trust

*A. G. ...*

Trustee (s)



Place: Nagapattinam / Puducherry

Date : 17 Sep 24

As per our report of even date

For KNRSG & Associates

Chartered Accountants

Firm Reg No. 007236S

*R. Raghuraman*

R Raghuraman

Partner

Member No. 206005

UDIN: 24206005BKHXAN7456



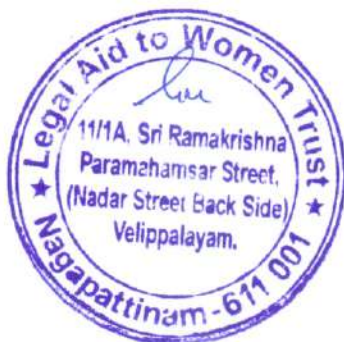
**LEGAL AID TO WOMEN TRUST,**  
11/1A, SRI RAMAKRISHNA PARAMAHAMSAR STREET,  
VELIPPALAYAM, NAGAPATTINAM-611001.TAMILNADU

Schedules to Consolidated Financial Statements	31 Mar 24	31 Mar 23
<b>Opening Cash &amp; Bank Balance - Sch 1</b>		
Cash	14,428	17,237
Bank Balance	16,35,773	32,11,004
<b>Total</b>	16,50,201	32,28,241
<b>Project FC Receipts - Sch 2 Project FC Expenses - Sch 2 Un Utilised Project FC Funds - Sch 2</b>		
<b>Opening balance of Un Utilised Specific Project FC funds</b>		
Christian World Service	12,33,511	19,86,128
Sustainable Development Foundation	54,635	12,18,279
Tomburine project	3,27,957	-
<b>Add: Donation / Grant received FC during the year</b>		
Christian World Service	36,63,000	40,32,000
Sustainable Development Foundation	37,94,137	11,06,801
Sustainable Development Foundation (Reimbursement)	75,267	-
Tomburine project	8,90,369	6,50,000
<b>Less: Utilisation for projects during the year</b>		
Christian World Service	39,00,121	47,84,617
Sustainable Development	27,59,945	22,70,445
Tomburine project	5,85,582	3,22,043
Utilised for Capex (Trs to Corpus)	52,250	-
<b>Closing balance of Un Utilised Project FC funds</b>		
Christian World Service	9,96,390	12,33,511
Sustainable Development	11,11,844	54,635
Tomburine project	6,32,744	3,27,957
<b>TOTAL (Un Utilised Fund)</b>	27,40,977	16,16,103
<b>Donation / Contribution (Local Fund)</b>	6,000	10,000
<b>Purchase of Assets - Sch 3</b>		
Battery	36,450	-
Computer	15,800	-
Mobile	-	12,089
Printer	-	10,600
<b>Total</b>	52,250	22,689



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Schedules to Consolidated Financial Statements	31 Mar 24	31 Mar 23
<b>General Interest - Sch 5</b>		
<b>FC</b>		
Hospitality	30,999	1,936
Medical expenses	9,591	
Sundries	27,261	28,284
Bank Charge	1,369	2,956
<i>Sub Total FC General Interest</i>	69,220	33,176
<b>Local</b>		
Hospitality	3,000	13,475
Medical expenses		-
Sundries	9,860	-
Bank Charge	655	791
<i>Sub total Local General Interest</i>	13,515	14,266
<b>Total</b>	<b>82,735</b>	<b>47,442</b>
<b>Project Advance paid in during the year - Sch 6</b>		
Gandimathi		5,000
Sridhar		10,000
Rent Advance		10,000
<b>Total</b>	-	<b>25,000</b>
<b>Closing Cash &amp; Bank Bal - Sch 7</b>		
<b>Foreign Fund</b>		
Cash	8,282	14,221
Bank		
	27,29,608	16,01,881
<i>Sub Total Cash &amp; Bank Balance FC</i>	27,37,890	16,16,102
<b>Local Fund</b>		
Cash		
Bank Balance	347	207
	54,810	33,892
<i>Sub Total Cash &amp; Bank Balance Local Fund</i>	55,157	34,099
<b>Grand Total of Cash &amp; Bank Balance (FC &amp; Local)</b>	<b>27,93,047</b>	<b>16,50,201</b>
<b>Capital Fund - Sch 8</b>		
<b>Opening Balance in Corpus FC</b>		
FC Non Specific to project	11,92,637	12,62,331
Less: Excess of Income over Exp	-1,11,790	-72,925
Add: Purchase of Capex	52,250	
<b>Closing Balance of Corpus Fund FC</b>	<b>11,33,098</b>	<b>11,92,637</b>



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Schedules to Consolidated Financial Statements	31 Mar 24	31 Mar 23
<b>Opening Balance in Corpus Consolidated</b>		
FC Non Specific to project	12,61,736	13,34,661
Less: Excess of Income over Exp	-1,18,661	-72,925
Add: Purchase of Capex	52,250	
<b>Closing Balance of Corpus Fund Consolidated</b>	<b>11,95,325</b>	<b>12,61,736</b>
<b>Loan and Advances - Sch 10</b>		
Rent Advance TVR (FC)	10,000	10,000
Loans & Advance	-	15,000
Rent Advance	20,000	20,000
<b>Total</b>	<b>30,000</b>	<b>45,000</b>

**Significant Accounting Policies & Notes to Accounts for the year ended on 31st March 2024**

M/s Legal Aid for Women Trust is an entity engaged in development of livelihood of fishing communities and Coastal Ecology in the districts of Cuddalore, Nagapattinam etc. They are engaged in knowledge enhancement of fishing community and their welfare. The Trust is a non profit organisation, its existence is based on donor to support its cause and does not have any other sources / revenue of its own.

Trustees	Trustee Since	End Date
Gandimathi	28 Jul 01	N/A
Manohari Doss	18 Aug 22	N/A
Rohini	11 Jun 99	N/A
Ranjani Moorthy	18 May 00	N/A
Jesurethinam	17 Jul 86	N/A
Vanaja Mercima Soundarabai P	16 Jun 86	18 Aug 22

**1. Basis for the Preparation of Accounts**

The accounts are prepared under the **Cash Basis** unless otherwise stated. **Cash basis** of accounting is followed.

**2. Revenue Recognition Not applicable**

Receipts / Income is based on receipts of funds and Interest accounted based on credit in bank statement

**3. Fixed Assets and Depreciation**

3.1 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Written Down Value Method.

3.2 Depreciation is provided at the rate specified in Income Tax Act. For additions and deletions at 100% for assets put to use for more than 6 Months and 50% for less than six months during the year.

4. Intangible Assets : Patents and copyrights, E-Journals and Computer Software are grouped under Intangible Assets. Not Applicable

5. Retirement Benefits: i.e. pension, gratuity and leave encashment

5.1 **Pension:** The Trust contributes to Government EPF

**5.2 Gratuity:**

The Trust does not contribute towards Gratuity.

5.3 **Leave Encashment:** No provision for Leave Encashment is made in the books as the Trust follows Cash basis of accounting. Leave Encashment if any paid is accounted on cash basis.

6. **Investments:** The Trust does not have any investments in financial instruments

7. **Inventory Not Applicable.** The Trust does not deal with any inventory related transaction



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**8. Unutilised Foreign Funds as on 31st Mar 2024**

27,40,977

**Represented by**

Advances	23,729	
Cash on Hand	8,282	
Book Balance with Banks	27,29,608	<u>27,61,619</u>

**9. Expenditures**

10. Contingent Liabilities / Assets NIL

11. A List of Law Suits / Statutory Notice etc pertaining to Trust / Trustees NIL

12. Capital Commitments NIL

13. Foreign currency transactions

13.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

13.2 Current Assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue.

13 A. Foreign currency transactions

The detail of transaction incurred during the year under the following heads:

**Receipts**

(A) Sale of products / Services ₹ NIL (PY ₹ NIL)

(B) Contribution / Donation Received ₹ 8422773 (PY ₹ 57,88,801 )

(C) Grants received ₹ NIL (PY ₹ NIL)

**Expenses:**

(D) Travel Expenses ₹ NIL (PY ₹ NIL)

(E) Foreign drafts for import ₹ NIL (PY ₹ NIL)

(F) Others expenses ₹ NIL (PY ₹ NIL)

14 Related party Transaction

Name of the Person	Nature of transaction	Amt in ₹
Gandhimathi - Trustee	Salary	6,55,600
	Medical Allowance (As approved project budget)	54,000
<b>Sub Total Ms Gandhimathi Trustee</b>		<b>7,09,600</b>
Jesurathinem - Trustee	Salary	2,47,050
<b>Grand Total Related party Transaction</b>		<b>9,56,650</b>

15. Third party balance are subject to confirmation.

16. Previous year's figures have been reclassified, regrouped and rearranged wherever necessary.

17. Figures have been rounded off to the nearest rupee.

Note annexed to and form an integral part of the Balance Sheet at 31 March 2024 and the Income and Expenditure Account for the year ended on that date.

**For Legal Aid to Women Trust**

As per our report of even date

For KNRS& Associates

Chartered Accountants

Firm Reg No. 007236S

Trustee (s)



*R. Raghuraman*  
R Raghuraman

Partner

Member No. 206005

UDIN: 24206005BKHXAN7456



Place: Nagapattinam / Puducherry

Date : 17 Sep 24

**LEGAL AID TO WOMEN TRUST,**  
11/1A, SRI RAMAKRISHNA PARAMAHANSAR STREET,  
VELIPPALAYAM, NAGAPATTINAM-611001.TAMILNADU

Amt ₹

**Receipts and payments account for the year ended 31 Mar 24**

Receipts	Local	FC	Consolidated	Payments	Local	FC	Consolidated
Opening Cash & Bank Balance - Sch 1	34,099	16,16,102	16,50,201	Purchase of Assets - Sch 3	-	52,250	52,250
Bank Interest	644	79,062	79,706	Project FC Expenses - Sch 2	-	72,45,648	72,45,648
Project FC Receipts - Sch 2	-	84,22,773	84,22,773	General Interest - Sch 5	13,515	69,220	82,735
Local Donations	6,000		6,000	Advance for PF payments	-12,929	12,929	-
Project Advance Repaid	15,000		15,000	Closing Cash & Bank Bal - Sch 7	55,157	27,37,890	27,93,047
<b>Total</b>	<b>55,743</b>	<b>1,01,17,937</b>	<b>1,01,73,680</b>	<b>Total</b>	<b>55,743</b>	<b>1,01,17,937</b>	<b>1,01,73,680</b>

**Income and Expenditure account for the year ended 31 Mar 24**

Expenditure				Income			
General Interest - Sch 5	13,515	69,220	82,735	Interest received from Bank	644	79,062	79,706
Depreciation	-	1,21,632	1,21,632	Local Donations	6,000	-	6,000
		-	-	- Excess of Expenditure over Income	6,871	1,11,790	1,18,661
<b>Total</b>	<b>13,515</b>	<b>1,90,852</b>	<b>2,04,367</b>	<b>Total</b>	<b>13,515</b>	<b>1,90,852</b>	<b>2,04,367</b>



**LEGAL AID TO WOMEN TRUST,**  
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VELIPPALAYAM, NAGAPATTINAM-611001.TAMILNADU

**Balance Sheet as at 31 Mar 24**

Liabilities			Assets				
Capital Fund - Sch 8	62,228	11,33,098	11,95,325	Fixed Assets as per - Sch FA	-	11,12,457	11,12,457
Unutilized Project FC Funds - Sch 2	-	27,40,977	27,40,977	Loan and Advances - Sch 10	20,000	10,000	30,000
				- Deposits - Phone Deposit	-	800	800
				Advance for PF payments	-12,929	12,929	
				Cash and Cash Equivalents - Sch 7	55,157	27,37,890	27,93,047
<b>Total</b>	<b>62,227</b>	<b>38,74,075</b>	<b>39,36,303</b>	<b>Total</b>	<b>62,227</b>	<b>38,74,075</b>	<b>39,36,303</b>

To be read with notes on accounts and audit report of even date

For Legal Aid to Women Trust

*A G d L*

Trustee (s)

Place: Nagapattinam / Puducherry

Date : 17 Sep 24



As per our report of even date

For KNRSG & Associates

Chartered Accountants

Firm Reg No. 007236S

*R. Raghuraman*

R Raghuraman

Partner

Member No. 206005

UDIN: 24206005BKHXAN7456



## FIXED ASSETS CUM DEPRECIATION SCHEDULE FA - 2023 -2024 -- FC AS

Particulars	Rate	Wdv 1 Apr 23	Assets put into use		Total	Depn.
			More than 6 Months	Less than 6 Months		
Computer	40%	21,051	-	36,450	57,501	15,7
Battery Recharger	15%	49,910	15,800	-	65,710	9,8
Camera Accessories	15%	15,233	-	-	15,233	2,2
Sony Digital Camera	15%	2,006	-	-	2,006	3
Mega Fixel Camera	15%	4,670	-	-	4,670	7
Heater	15%	2,426	-	-	2,426	3
Mobile Phone	15%	27,853	-	-	27,853	4,1
Printer	15%	24,995	-	-	24,995	3,7
Tablet	15%	20,266	-	-	20,266	3,0
Laptap	15%	71,660	-	-	71,660	10,7
Project Slide Screen	15%	45,422	-	-	45,422	6,8
Xerox Machine	15%	7,461	-	-	7,461	1,1
Furniture & Fittings	10%	43,655	-	-	43,655	4,3
File Cabinet	10%	4,969	-	-	4,969	2
Law Trust Building	10%	5,70,261	-	-	5,70,261	57,0
Land (Site purchased)	0%	2,64,150	-	-	2,64,150	
Water plant	15%	5,849	-	-	5,849	8
<b>TOTAL Rs.</b>		<b>11,81,837</b>	<b>15,800</b>	<b>36,450</b>	<b>12,34,087</b>	<b>1,21,6</b>

Place: Nagapattinam

Date :

LEGAL AID TO WOMEN TRUST,  
11/1A, SRI RAMAKRISHNA PARAMAHAMSA STREET,  
VELIPPALAYAM, NAGAPATTINAM-611001.TAMILNADU

Amt ₹

FC Receipts and payments account for the year ended					
Receipts	31 Mar 24	31 Mar 23	Payments	31 Mar 24	31 Mar 23
Opening Cash & Bank Balance - Sch 1	16,16,102	31,65,910	Purchase of Assets - Sch 3	52,250	22,689
Bank Interest	79,062	94,361	Project FC Expenses - Sch 2	72,45,648	73,77,105
Project FC Receipts - Sch 2	84,22,773	57,88,801	General Interest - Sch 5	69,220	33,176
			Advance for PF payments	12,929	
			Closing Cash & Bank Bal - Sch 7	27,37,890	16,16,102
<b>Total</b>	<b>1,01,17,937</b>	<b>90,49,072</b>	<b>Total</b>	<b>1,01,17,937</b>	<b>90,49,072</b>

FC Income and Expenditure account for the year ended					
Expenditure	31 Mar 24	31 Mar 23	Income	31 Mar 24	31 Mar 23
General Interest - Sch 5	69,220	33,176	Interest received from Bank	79,062	94,361
Depreciation	1,21,632	1,30,879			
	-	-	Excess of Expenditure over Income	1,11,790	69,694
	<b>1,90,852</b>	<b>1,64,055</b>		<b>1,90,852</b>	<b>1,64,055</b>

FC Balance Sheet as at					
Liabilities	31 Mar 24	31 Mar 23	Assets	31 Mar 24	31 Mar 23
Capital Fund - Sch 8	11,33,098	11,92,637	Fixed Assets as per - Sch FA	11,12,457	11,81,837
Unutilized Project FC Funds - Sch 2	27,40,977	16,16,103	Loan and Advances - Sch 10	10,000	10,000
			Deposits - Phone Deposit	800	800
			Advance for PF payments	12,929	
			Cash and Cash Equivalents - Sch 7	27,37,890	16,16,102
<b>Total</b>	<b>38,74,075</b>	<b>28,08,740</b>	<b>Total</b>	<b>38,74,075</b>	<b>28,08,740</b>

To be read with notes on accounts and audit report of even date

For Legal Aid to Women Trust

*A. G. d. k.*

Trustee (s)

Place: Nagapattinam / Puducherry

Date : 17 Sep 24

As per our report of even date

For KNRSG & Associates

Chartered Accountants

Firm Reg No. 007236S

*R. Raghuraman*

R Raghuraman

Partner

Member No. 206005

UDIN: 24206005BKHXAN3518






CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

We have audited the account of **Legal Aid to women Trust, 11/1A, Sri Ramakrishna Paramahamsar Street (Backside of Nadar Street), Velippalayam, Nagapattinam, FCRA Reg No. 075960046 dated 07<sup>th</sup> July 1987, Darpan ID TN/2017/0167335** for the year ending the 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the year (as of 1<sup>st</sup> Apr 2023) ₹. **16,26,903**.
- (ii) Foreign contribution of ₹. **84,22,773** was received by the Trust during the year **Apr 2023 – Mar 2024**;
- (iv) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹. **79,062** was received by the Trust during the financial year **Apr 2023 – Mar 2024**;
- (v) The balance of unutilized foreign contribution with the Trust at the end of the year (as of 31<sup>st</sup> Mar 2024) ₹. **27,48,690**.
- (vi) Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vii) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (viii) The trust has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Place: Pondicherry  
Date: 17<sup>th</sup> Sep 2024  
UDIN: 24206005BKHXAL3518

For KNRSG & Associates  
Chartered Accountants  
FRN: 007236S

  
Raghuraman  
Partner  
Membership No. 206005



## DECLARATION CERTIFICATE OF CHIEF FUNCTIONARY

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/order issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration / prior permission by the Central Government.

Place: Pondicherry

Date : 17.09.2024

*A. G. ...*

Signature of the Chief functionary

(Name of the Chief Functionary in block letters)

(Seal of the Association)

