

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

We have examined the balance sheet of **WOMENS LIVELIHOOD FEDERATION (WLF)** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) NIL

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named **Trust** as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

(1) NIL

The prescribed particulars are annexed hereto.



Place : THIRUVANNAMALAI
Date : 16.08.2024
UDIN :

For VIJAYKUMAR & SARAVANAN
Chartered Accountants
(Firm Regn No.: 0014314s)

(LOGANATHAN SARAVANAN)
PARTNER
Membership No: 231337

**ANNEXURE
Statement of particulars**

Basi C	1.	PAN of the auditee 01		AAATW6986B							
	2.	Name of the auditee		WOMENS LIVELIHOOD FEDERATION (WLF)							
B B C	3.	Assessment Year		2024-25							
	4.	Previous Year		1-APR-2023 to 31-MAR-2024							
Basi C	5.	Registered Address of the auditee		11,VAIYAPURI CHETTIYAR LANE , BYE PASS ROAD, KODUMUDI POST, ERODE DT-638151							
	6.	Other addresses, if applicable		No							
Legale	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Man age	9.	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percent age of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
Management		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		CHITRA W/O DURAIRAJ	Managing Trustee			AROPC0254H	PAN	Yes	No		11,VAIYAPURI CHETTIYAR LANE , BYE PASS ROAD, KODUMUDI POST, ERODE DT-638151
Man age		9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)									
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
Management		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Man age	10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No		
		(ii)	If yes in 10 (i) , date of commencement of activities								
		(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
		(iv)	If yes in 10(iii) above, the date of application for registration or approval.								
Man age	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?						Yes		
		(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?						Yes		
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained								
		(a)	Address of such place where the books are maintained								
	(b)	Date of decision by management to keep account at such place dd/mm/yyyy									
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA									
Man age	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >									
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year									
	14.	Donations not reported in Form No 10BD /Not required to file Form No. 10BD									
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]									
Man age	16.	Total foreign contribution out of the total voluntary contributions stated in 15									



17.	Voluntary Contribution forming part of corpus (which are included in 15)		0	
18.	Anonymous donations taxable @30% under section 115BBC		0	
19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.		0	
20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		300000	
21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		11	
22.	Income required to be applied in India by the auditee during the previous year [20+21]		300000	
23.	Application of Income (excluding application not eligible and reported under serial number 27)		300000	
(i)	Total amount applied for charitable or religious purposes in India during the previous year		300000	
(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]		0	
(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year		0	
(iv)	Total amount to be allowed as application [23(i)-(ii)+23(iii)]		300000	
(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		0	
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		0	
	Amount to be disallowed from application			
(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		0	
(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		0	
(A)		No	0	
(B)		No	0	
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus		0	
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects		0	
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		0	
(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0	
(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0	
(xiv)	Applied for any purpose beyond the objects of the auditee		0	
(xv)	Any other disallowance		0	
(xvi)	Total allowable application (23(iv)+23(v)+23(vi)-(23(vii) to 23(xv))		300000	
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0	
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0	
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		300000	
24.	Taxable Income 22-[23(xvi) to 23(xix)]		0	
25.	Income taxable under section 115BB		0	
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0	
27.	Application of income out of the following sources during the previous year		0	
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year			
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year			
(C)	Income of earlier previous years up to 15% accumulated or set apart			
(D)	(D). Corpus			
(E)	(E). Borrowed fund			
(F)	Any other			
28.	Details of specified person** as referred to in sub-section (3) of section 13			
	Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted
				If code 2 selected in column (1) specify the amount of contribution made to the auditee
	Managing Trustee	CHITRA W/O DURAIRAJ	AROPC0254H	
				11,VAIYAPURI CHETTIYAR LANE , BYE PASS ROAD, KODUMUDI POST, ERODE DT-638151
29.	Details of income/property referred to in section 13 (2)			



	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
30.		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		
		Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
31.		Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	YES	923
32.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No	



WOMENS LIVELIHOOD FEDERATION (WLF)

No 169,VAIYAPURI CHETTIYAR LANE, BYE PASS ROAD, KODUMUDI POST,ERODE DT-638151

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	Opening Balance		By	State Level Consolidation	36,756
"	Cash in Hand	1,795	"	ICC Community Members Awareness Pro	15,980
"	Trustee Contribution	2,25,000	"	ICC Member Organization	21,630
"	Members Contribution	75,000	"	Women Entrepreneurs Programme	23,714
"	bank Interest	11	"	Federation Enablement Programme	14,547
			"	Office Rent	42,000
			"	Salary	1,20,000
			"	Printing & Stationery Expense	1,975
			"	Electricity charges	2,240
			"	Telephone Charge	1,800
			"	Travelling Expenses	2,365
				<u>Closing Balance</u>	
			"	Cash in Hand	1,795
			"	Cash at bank	17,004
Total		3,01,806	Total		3,01,806

As Per Books & Information Furnished
For VIJAYAKUMAR & SARAVANAN
Chartered Accountants



L. Saravanan
(L.Saravanan B.Com., FCA)
Partner

WOMENS LIVELIHOOD FEDERATION (WLF)

No 169,VAIYAPURI CHETTIYAR LANE, BYE PASS ROAD, KODUMUDI POST,ERODE DT-638151

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	State Level Consolidation	36,756	By	Trustee Contribution	2,25,000
"	ICC Community Members Awareness P	15,980	"	Members Contribution	75,000
"	ICC Member Organization	21,630		bank Interest	11
"	Women Entrepreneurs Programme	23,714			
"	Federation Enablement Programme	14,547			
"	Office Rent	42,000			
"	Salary	1,20,000			
"	Printing & Stationery Expense	1,975			
"	Electricity charges	2,240			
"	Telephone Charge	1,800			
"	Travelling Expenses	2,365			
"	Depreciation	923			
"	Income Over Expenditure	16,081			
	Total	3,00,011		Total	3,00,011

As Per Books & Information Furnished
For VIJAYAKUMAR & SARAVANAN
Chartered Accountants



L. Saravanan
(L.Saravanan B.Com., FCA)
Partner

WOMENS LIVELIHOOD FEDERATION (WLF)

No 169,VAIYAPURI CHETTIYAR LANE, BYE PASS ROAD, KODUMUDI POST,ERODE DT-638151

BALANCE SHEET AS ON 31.03.2024

LIABILITIES		Rs.	ASSETS		Rs.
Capital Account:			Fixed Assets		
	Opening Balance	11,021	" Furniture	9,225	
			Less: Depreciation	923	8,303
Add:	Excess of Expenditure	16,081			
	Over Income Expenditure.	27,102	Closing Balance:-		
			" Cash in Hand	1,795	
			" Cash at bank	17,004	
	Total	27,102		Total	27,102

As Per Books & Information Furnished
For VIJAYAKUMAR & SARAVANAN
Chartered Accountants



L. Saravanan
(L.Saravanan B.Com., FCA)
Partner