



JAIN ANKIT KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NERALU SHADOW CHARITABLE TRUST" as at 31st March 2021 & also the attached Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust committee. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's responsibilities for the Standalone Financial Statements

Managements is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India including the Accounting Standards specified, to the extent applicable, issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records, safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the act and the rules made there under.

We conducted our audit in accordance with the standards on auditing specified by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor consider internal financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Mobile: 9739289314



Email: jainankit1010@gmail.com



JAIN ANKIT KUMAR & ASSOCIATES

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the act in the manner so required and give a true and fair view in conformity with the Accounting Principles generally accepted in India of the state of affairs of the Trust as at 31st March 2021, and its Statement of Income and Expenditure for the year ended on that date.

Report on other legal and regulatory requirements

- 1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, Proper books of accounts as required by law have been kept by the Trust so far as it appears from our examination of those books.
- 3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this report are in agreement with the books of account.
- 4) In our opinion, the aforesaid financial statements comply with the accounting standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For JAIN ANKIT KUMAR & ASSOCIATES



CA Ankit Kumar Jain
Partner
Firm No : 018639S
M.No : 244892

Place : Bangalore
Date : 16-June-2021

Mobile: 9739289314

Email: jainankit1010@gmail.com

Significant Accounting Policies

1. Basis of preparation of financial statements :
The financial statements of NERALU SHADOW CHARITABLE TRUST have been prepared under Accrual system of accounting policy.
2. Changes in Accounting Policy :
There is no significant change in Accounting Policy
3. Own Fixed Assets :
The fixed assets are stated at the cost of acquisition inclusive of duties, taxes, incidental expenses, installation expenses, etc. up to the date of asset is put to use. Depreciation on Fixed Assets is provided on Written Down Value as per Income Tax 1961 Individual assets costing less than Rs. 5,000 are depreciated in full in the year of purchase
4. Depreciation and Amortization :
The fixed assets are stated at the cost of acquisition inclusive of duties, taxes, incidental expenses, installation expenses, etc. up to the date of asset is put to use Depreciation on Fixed Assets is provided on Written Down Value as per Income Tax 1961. Individual assets costing less than Rs. 5,000 are depreciated in full in the year of purchase
5. Foreign Currency Transactions :
Particulars relating to foreign exchange inflow and outflow
1) Inflow - Rs Nil
it) Expenditure in foreign exchange-Rs. Nil

NERALU SHADOW CHARITABLE TRUST
 NO C-3 BLOCK-17 PRANAM KRISHNANAGAR
 APARTMENT ANNA SANDRA PALYA
 VIMANPURA POST BANGALORE - 560017

Balance Sheet as on 31-03-2021

Liabilities		Amount	Assets	Amount
Carpus Fund (trustee's Donation)			IDFC Bank	357,136
Tulasi Ram	120,000			
B Ramesh Babu	100,001			
Haricharan	100,001	320,002		
Income Over Expenditure	37,134	37,134		
Total		357,136	Total	357,136

For JAIN ANKIT KUMAR & ASSOCIATES
 Chartered Accountants

For NERALU SHADOW CHARITABLE TRUST



CA Ankit Kumar Jain
 M.No.244892
 Firm No :018639S
 Place : Bangalore
 Date : 16-June-2021
 UDIN: 21244892AAAAGA6489

Tulasi Ram
 Trustee
 Tulasi Ram

B Ramesh Babu
 Trustee
 B Ramesh Babu

Haricharan
 Trustee
 Haricharan



NERALU SHADOW CHARITABLE TRUST
NO C-3 BLOCK-17 PRANAM KRISHNANAGAR
APARTMENT ANNA SANDRA PALYA
VIMANPURA POST BANGALORE - 560017

Income and Expenditure Account for the year ending on 31-03-2021

Expenditure	Amount	Income	Amount
To Trust Registartion Expenses	6,400	By General Donations	58,715
To Stationery	820		
To Food Charges	379		
To T-Shirt Expenses	7,481		
To Donation to Kangam trust	3,000		
To Other Expenses	3,500		
To Excess of Income Over Expenditure	37,134		
Total	58,715	Total	58,715

For JAIN ANKIT KUMAR & ASSOCIATES
Chartered Accountants



CA Ankit Kumar Jain
M.No.244892
Firm No :018639S
Place : Bangalore
Date : 16-June-2021
UDIN: 21244892AAAAGA6489

For NERALU SHADOW CHARITABLE TRUST

(Handwritten signature)
Trustee
B Ramesh Babu



(Handwritten signature)
Trustee
Haricharan

NERALU SHADOW CHARITABLE TRUST
 NO C-3 BLOCK-17 PRANAM KRISHNANAGAR
 APARTMENT ANNA SANDRA PALYA
 VIMANPURA POST BANGALORE - 560017

Receipts and Payments Account for the year ending on 31-03-2021

Receipts	Cash	Bank	Payments	Cash	Bank
To Carpus Fund (Trustees Donation)	-	320,002	By Trust Registartion Expenses	6,400	
To General Donations	21,580	37,134	By Stationery	820	
			By Food Charges	379	
			By T-Shirt Expenses	7,481	
			By Donation to Kangam trust	3,000	
			By Other Expenses	3,500	
			Closing Balance		
			IDFC Bank	-	357,136
			Cash	-	-
Total	21,580	357,136	Total	21,580	357,136

For JAIN ANKIT KUMAR & ASSOCIATES
 Chartered Accountants

For NERALU SHADOW CHARITABLE TRUST



CA Ankit Kumar jain
 M.No.244892
 Firm No :018639S
 Place : Bangalore
 Date : 16-June-2021
 UDIN: 21244892AAAAGA6489

(Handwritten signatures of Tulasi Ram, B Ramesh Babu, and Haricharan)

Trustee
 Tulasi Ram

Trustee
 B Ramesh Babu

Trustee
 Haricharan



Corpus Fund (trustee's Donation) as on 31-03-2021

	Date	Through	Cheque / Netf	Amount
Tulasi Ram	09.02.2021	Bank Transfer	Cheque : 000018 (Lakshmi Vilas Bank)	120,000
B Ramesh Babu	09.02.2021	Bank Transfer	Cheque : 000012 (Lakshmi Vilas Bank)	100,001
Haricharan	09.02.2021	Bank Transfer	Cheque : 480365 (Canara Bank)	100,001
Total				320,002



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