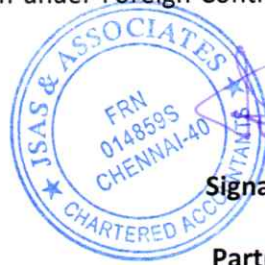


Certificate to be given by the Chartered Accountant

I/We have audited the accounts of **KRUPA**, 6/309, Farm Road, David Nagar, Padappai – 601 301, Tamil Nadu, **FCRA Registration Number. 075900792**, Dated: **29.10.2001**, **Trust Registration Number. 1047 of 1995**, Dated: **05.09.1995**, Sub Registrar office, Kodambakkam, Chennai, Tamil Nadu. (Name of the Association and its full address including State, District and Pin code, if registered society, its registration number and State of registration), for the financial year ending 31st March 2024 and examined all the relevant books and vouchers and certify that according to the audited accounts:

- (i) the brought forward foreign contribution at the beginning of the year **01-04-2023** was **Rs. 1,06,333.83**
- (ii) foreign contribution of / worth **Rs. 69,92,492.50** was received by the association during the year **2023-24**;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 2,393.00** was received by the association during the financial year **2023-24**;
- (iv) the balance of the unutilised foreign contribution with the Association at the end of the financial year **31-03-2024** was **Rs. 81,470.90***
- (v) Certified that the Association 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.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by me/us.
- (vii) The Association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).



Signature of Chartered Accountant

John Ravindran Moses

Partner (Membership No. 028566)

For J S A S & Associates

Chartered Accountants (FRN 014859S)

Old No-92/7, New No-46/7, T Block (T-92)

5th Main Road, Anna Nagar, Chennai – 600 040

UDIN: 24028566BKGRHK1117

Place: Chennai

Date: 15-11-2024

*** Note:**

Details of Closing Balance:

Cash on Hand		3,090.00
Cash at Bank - SBI (Designated Bank Account)		1,060.37
Cash at Bank - SBI - Utilisation Bank Account	1,961.00	
Cash at Bank - Indian Bank (Utilisation Bank Account)	<u>3,589.53</u>	5,550.53
Other Assets disclosed as Fixed Deposit in Form FC-4		
Rental Deposit	60,000.00	
TDS Receivable on FD	<u>11,770.00</u>	<u>71,770.00</u>
Total		81,470.90



3 (a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of Project / activity	Address/ Location	Previous Balance		Receipts during the year		Utilised		Balance	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
1	SOCIAL: CHILDREN HOME Bank Interest	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301.	1,217.13		20,38,062.09		20,41,542.00		130.22	
2	COMMUNITY COLLEGE & ARUNODAYA PROJECT				2,393.00					
3	DAY CARE CENTRE	Ponneri, Minjur, Kanniamman Nagar and Poonamallee in Thiruvallur Districts.	2,839.48		3,23,158.26		3,25,948.00		49.74	
4	KRUTI PROJECT	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301.	1,423.30		1,25,156.01		1,26,528.00		51.31	
5	LEPROSY PROJECT	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301.	259.21		4,33,195.50		4,33,419.00		35.71	
6	PRISON PROJECT	Central Prison, Puzhal, Chennai - 600 066; Subjail, Saidapet, Chennai - 600 015.	2,631.00		73,173.00		75,780.00		24.00	
7	TUITION CENTRE	Thiruvallur, Kancheepuram, Madurai & Sivagangai Districts.	638.50		22,64,792.50		22,58,707.00		6,724.00	
8	GENERAL PROGRAMME AND ADMINISTRATION	No. 7/8 - Aspiran Garden 1st street, Kilpauk, Chennai - 600 010.	106.36		4,34,020.00		4,34,085.00		41.36	
9	ODISHA PROJECT	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301.	22,805.22		13,00,935.14		13,23,739.43		0.93	
			57,704.26						57,704.26	



For KRUPA

 Founder Trustee



3 (a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of Project / activity	Address/ Location	Previous Balance		Receipts during the year		Utilised		Balance	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
10	GYPSY PROJECT	Ponneri and Minjur in Thiruvallur Districts	14,627.29						14,627.29	
11	NAVALUR PROGRAMME	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301.	2,082.08						2,082.08	
	Total		1,06,333.83	-	69,94,885.50	-	70,19,748.43	-	81,470.90	-

Details of Closing Balance:

Cash on Hand		3,090.00
Cash at Bank - SBI New Delhi - Designated Bank Account		1,060.37
Cash at Bank - SBI - Utilisation Bank Account	1,961.00	
Cash at Bank - Indian Bank - Utilisation Bank Account	3,589.53	5,550.53
Other Assets disclosed as Fixed Deposit in Form FC-4		
Rental Deposit	60,000.00	
TDS Receivable on FD	11,770.00	71,770.00
Total		81,470.90

-0.00



For KRUPA

Founder Trustee

Donor-wise detail of Foreign Contribution received:

Sl. No.	Name of Donor(s)	Institutional/Individual	Details of the donor: official address; e-mail address; website address;	Purpose(s) for which received (Social, Cultural, Educational, Economic, Religious)	Specific Activity / Project	Date and month of Receipt	Amount
1	International Needs Australia	Institutional	PO Box 121, Mitcham Vic Australia, 3132.	Social	Prison Project Prison Project Prison Project Prison Project Prison Project Prison Project Prison Project Prison Project Prison Project Prison Project	22-05-2023 12-06-2023 20-07-2023 11-08-2023 14-09-2023 13-10-2023 16-11-2023 15-12-2023 12-01-2024 13-02-2024	4,08,240.00 1,61,253.00 1,77,136.00 1,76,646.00 1,99,329.00 1,67,306.00 1,61,437.00 1,79,411.00 1,84,954.00 1,71,930.00
						Sub Total	19,87,642.00
2	Mercy Forward	Institutional	4815, NE 139th Street, Vancouver, WA 98686, USA	Social	General Programme Leprosy Project Kruti Project General Programme Tuition Centre Leprosy Project General Programme Children Home General Programme General Programme General Programme General Programme General Programme General Programme Prison Project Children Home Tuition Centre General Programme General Programme Children Home	06-04-2023 27-04-2023 27-04-2023 27-04-2023 08-05-2023 07-06-2023 07-06-2023 07-07-2023 07-07-2023 21-07-2023 06-09-2023 06-10-2023 12-10-2023 07-11-2023 11-12-2023 15-12-2023 08-01-2024 08-01-2024 12-02-2024 15-03-2024	61,298.00 53,411.00 1,900.00 13,100.00 1,34,865.00 19,762.00 1,100.00 11,285.00 9,600.00 72,737.00 63,759.00 22,679.00 72,118.00 22,682.00 22,723.00 5,74,740.00 1,97,663.00 22,650.00 22,627.00 3,62,913.00
						Sub Total	17,63,612.00

For KRUPA

Founder Trustee



Donor-wise detail of Foreign Contribution received:

Sl. No.	Name of Donor(s)	Institutional/Individual	Details of the donor: official address; e-mail address; website address;	Purpose(s) for which received (Social, Cultural, Educational, Economic, Religious)	Specific Activity / Project	Date and month of Receipt	Amount
3	India Gospel League North America	Institutional	571, Boston Mills Road Hudson, Ohio, USA	Social	Children Home Children Home Children Home	19-04-2023	1,61,073.00
						26-06-2023	1,52,788.00
						18-08-2023	1,46,458.00
						Sub Total	4,60,319.00
4	Friends of Freedom Project	Institutional	Southern Cross Campus, Auckland New Zealand.	Social	Kruti Project Tuition Centre Tuition Centre Children Home	29-04-2023	48,757.50
						30-06-2023	38,749.50
						31-08-2023	38,354.50
						30-01-2024	39,539.50
						Sub Total	1,65,401.00
5	Reformed Presbytaian Church of Buckland Beach	Institutional	228 Bucklands Beach Road Bucklands Beach, Auckland 2012 New Zealand	Social	Children Home Children Home General Programme Children Home	17-05-2023	1,85,910.64
						26-07-2023	1,85,089.16
						04-10-2023	1,81,912.54
						17-01-2024	1,88,265.79
						Sub Total	7,41,178.13
6	Tamil Christian Congregation of Western Australia, Perth	Institutional	PO Box 597, Willetton Perth, Western Australia 6955	Social	Kruti Project	04-10-2023	1,36,240.00
						Sub Total	1,36,240.00
7	Rotary Australia World Community Service Ltd.	Institutional	Sydney, Australia	Social	General Programme Tuition Centre	22-05-23	17,793.60
						16-10-2023	24,388.00
						Sub Total	42,181.60

For KRUPA

Founder Trustee



Donor-wise detail of Foreign Contribution received:

Donor-wise detail of Foreign Contribution received:							
Sl. No.	Name of Donor(s)	Institutional/Individual	Details of the donor: official address; e-mail address; website address;	Purpose(s) for which received (Social, Cultural, Educational, Economic, Religious)	Specific Activity / Project	Date and month of Receipt	Amount
8	Krupa Ministries inc	Institutional	3,Grevillea Court, Bangholme VIC 3175, Melbourne, Australia.	Social	Community College Prison Project	16-06-2023	1,17,177.94
						18-12-2023	1,57,195.50
						Sub Total	2,74,373.44
9	New Beginnings Chrisitian Fellowship Anaheim,California	Institutional	Anaheim, California	Social	Day Care Centre General Programme	09-05-2023	1,20,025.00
						09-05-2023	2,000.00
						Sub Total	1,22,025.00
10	Project Partner Inc.,	Institutional	4601 East Douglas Avenue STE 150,	Social	General Programme Prison Project General Programme Kruti Project	03-07-2023	2,82,228.00
						06-11-2023	97,232.00
						01-01-2024	4,10,501.00
						22-02-2024	1,46,298.00
						Sub Total	9,36,259.00
		TOTAL (A)			66,29,231.17		



For KRUPA

Founder Trustee

Donor-wise detail of Foreign Contribution received:

Sl. No.	Name of Donor(s)	Institutional/Individual	Details of the donor: official address; e-mail address; website address;	Purpose(s) for which received (Social, Cultural, Educational, Economic, Religious)	Specific Activity / Project	Date and month of Receipt	Amount
(ii) Individual Donors above Rs. One lakh							
1	Dayalan Clarke	Individual	9, Ward Grove, Warwick, CV346QL, UK	Social	Kruti Project	31-Aug-23	1,00,000.00
						Sub Total	1,00,000.00
2	Tissa & Pooshana Jehorathnam	Individual	19, Reynel Close, Upper Kedron old	Social	Community College General Programme Community College	23-10-2023 23-10-2023 05-02-2024	93,797.00 7,150.00 51,112.20
						Sub Total	1,52,059.20
			TOTAL (B)				2,52,059.20
(iii) Individual Donors below Rs. One lakh (only column 4 & 6 need to be filled)							
1	Raj Dawson	Individual	Head of Department of Commerce Southern Cross Campus Auckland, New Zealand	Social	Community College Community College Community College General Programme Children Home Children Home	05-04-2023 08-06-2023 07-09-2023 06-10-2023 08-12-2023 09-02-2024	12,000.00 12,000.00 15,000.00 15,000.00 15,000.00 15,000.00
						Sub Total	84,000.00
2	Rev. Christopher Moroney	Individual	68, Lucas Avenue, Moore Bank 2170, Australia	Social	Community College	02-01-2024	22,071.12
						Sub Total	22,071.12
3	Gunan Indraya	Individual	360 Virtual Solutions, Wollongong, New South Wales, Australia	Social	Day Care Centre	12-02-2024	5,131.01
						Sub Total	5,131.01
			TOTAL (C)				1,11,202.13
			TOTAL (A+B+C)				69,92,492.50



For KRUPA

 Founder Trustee

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Receipts and Payments Account for the year ended 31st March 2024

Receipts	Amount	Payments	Amount
Opening Balance:		Project Expenses:	
Cash in Hand	2,732.50	Krupa Children Home	18,31,693.00
Cash at Bank - IB A/c No.6400503347	27,363.77	Krupa Community College	3,25,948.00
Cash at Bank - SBI A/c No.40126914389	2,746.73	Kruti Expenses	4,33,419.00
Cash at Bank - SBI A/c No.108859333784	2,220.83	Leprosy Colony Expenses	75,780.00
		Prison Expenses	22,58,707.00
Foreign Contribution Received	69,92,492.50	Tuition Center - Madurai	4,34,085.00
Bank Interest	2,393.00	Day Care Center	1,26,528.00
		Administration Expenses	13,23,739.43
Duties & Taxes		Property, Plant & Equipment:	
TDS Deducted	12,362.00	Computer-KCH	1,99,999.00
		Musicals- Drum Set	9,850.00
		Loans and Advances	
		TDS Remitted	12,362.00
		Wrong Credit Paid Back	500.00
		Closing Balance:	
		Cash in Hand	3,090.00
		Cash at Bank - IB A/c No.6400503347	3,589.53
		Cash at Bank - SBI A/c No.40126914389	1,060.37
		Cash at Bank - SBI A/c No.108859333784	1,961.00
TOTAL	70,42,311.33	TOTAL	70,42,311.33

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

FRN : 0148595

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 24028566BKGRHK1117

Place: Chennai

Date : 15-11-2024



For KRUPA

Founder Trustee

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Schedule I:

Krupa Children Home		
Staff Salary	6,19,057.00	
Food Expenses	2,77,123.00	
Children Home Maintenance	4,62,895.00	
Children Welfare	1,78,666.00	
Electricity Charges	80,244.00	
Travelling and Conveyance	69,229.00	
Special Programme	5,040.00	
Staff Welfare	72,454.00	
Telephone and Internet Charges	20,545.00	
Medical Expenses	11,565.00	
Printing and Stationery	12,658.00	
Festival Gift	7,000.00	
Hospitality	3,138.00	
Postage and Courier Charges	150.00	
Vehicle Insurance	11,929.00	18,31,693.00
Krupa Community College		
Staff Salary	1,83,503.00	
Maintenance	21,300.00	
Festival Gift	3,750.00	
Staff Welfare	1,000.00	
Arunodaya KCC		
Travelling and Conveyance	1,01,800.00	
Staff Salary	10,500.00	
Printing and Stationery	230.00	
Children Welfare	2,600.00	
Relief Work	1,265.00	3,25,948.00
Kruti Expenses		
Staff Salary	3,95,277.00	
Raw Material	18,020.00	
Maintenance	13,311.00	
Festival Gift	3,000.00	
Electricity Charges	1,547.00	
Travelling and Conveyance	1,050.00	
Medical Expense	1,214.00	4,33,419.00
Leprosy Colony Expenses		
Relief Work	37,320.00	
Travelling and Conveyance	18,010.00	
Patient's Welfare	10,000.00	
Special Programme-Leprosy	10,450.00	75,780.00
Prison Expenses		
Staff Salary	16,94,907.00	
Skill Training	1,89,670.00	
Travelling and Conveyance	1,37,559.00	
Training Programme	60,445.00	
Special Programme	925.00	

**For KRUPA****Founder Trustee**

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Schedule I:

Hospitality	13,397.00	
Accommodation	4,465.00	
Staff Welfare	4,200.00	
Honorarium	17,500.00	
Telephone and Internet Charges	20,542.00	
Prisoner Welfare	34,530.00	
Festival Gift	7,500.00	
Medical Camp Expenses	16,601.00	
Relief work	22,581.00	
Staff Training	28,000.00	
Printing and Stationery	4,975.00	
Postage and Courier Charges	910.00	22,58,707.00
Tuition Center - Madurai		
Staff Salary	3,97,180.00	
Special Programme	16,033.00	
Travelling and Conveyance	2,830.00	
Festival Gift	15,000.00	
Staff Welfare	1,937.00	
Printing & Stationery	1,105.00	4,34,085.00
Day Care Center		
Staff Salary	1,11,523.00	
Travelling and Conveyance	9,000.00	
Printing and Stationery	1,505.00	
Festival Gift	1,500.00	
Staff Welfare	3,000.00	1,26,528.00
Administration Expenses		
Staff Salary	8,72,934.00	
Travelling and Conveyance-Admin	92,919.00	
Audit Fee	70,800.00	
Office Rent	61,000.00	
Maintenance-Admin	10,568.00	
Hospitality-Admin	19,979.00	
Accounting Charges	16,000.00	
Professional & Consultancy Charges	60,970.00	
Festival Gift-Admin	10,000.00	
Staff Welfare-Admin	9,176.00	
Printing and Stationery-Admin	11,791.00	
Bank Charges	36,962.93	
Telephone and Internet Charges-Admin	1,177.00	
Postage and Courier Charges-Admin	202.50	
Interest on TDS	10.00	
Special Program	11,300.00	
Honorarium	5,000.00	
Vehicle Maintenance	32,950.00	13,23,739.43
Total		68,09,899.43

**For KRUPA****Founder Trustee**

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Income and Expenditure Account for the year ended 31st March 2024

Expenditure	Amount	Income	Amount
Project Expenses:		Foreign Contribution Received	69,92,492.50
Krupa Children Home	18,31,693.00	Bank Interest	2,393.00
Krupa Community College	3,25,948.00		
Kruti Expenses	4,33,419.00		
Leprosy Colony Expenses	75,780.00		
Prison Expenses	22,58,707.00		
Tuition Center - Madurai	4,34,085.00		
Day Care Center	1,26,528.00		
Administration Expenses	13,23,739.43		
Depreciation	1,83,883.04		
Excess of Income over Expenditure	1,103.03		
TOTAL	69,94,885.50	TOTAL	69,94,885.50

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 24028566BKGRHK1117



Place: Chennai

Date : 15-11-2024

For KRUPA


Founder Trustee

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

BALANCE SHEET AS AT 31ST MARCH 2024

Value as at 31-03-2023	LIABILITIES	Value as at 31-03-2024	Value as at 31-03-2023	ASSETS	Value as at 31-03-2024
38,56,011.54	CORPUS FUND 38,56,011.54	38,57,114.57	37,49,677.75	PROPERTY, PLANT & EQUIPMENT	37,75,643.67
	Add : Excess of Income 1,103.03			(As per Schedule)	
500.00	CURRENT LIABILITIES	-	60,000.00	CURRENT ASSETS	
	Amount Wrongly Credited			Rental Deposit	60,000.00
				TDS Receivable	11,770.00
				Cash in Hand	3,090.00
				Cash at Bank - SBI New Delhi (Designated Bank)	1,060.37
				Cash at Bank - SBI (Utilisation Bank)	1,961.00
			27,363.77	Cash at Bank - Indian Bank (Utilisation Bank)	3,589.53
38,56,511.54	TOTAL	38,57,114.57	38,56,511.54	TOTAL	38,57,114.57

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 24028566BKGRHK1117



For KRUPA

Founder Trustee

Place: Chennai

Date : 15-11-2024

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

SCHDULE FOR PROPERTY, PLANT AND EQUIPMENT:

Particulars	Rate %	WDV as at 31-Mar-2023	Additions		Deletions	Total	Depreciation	WDV as at 31-Mar-2024
			> 182 Days	< 182 Days				
IMMOVABLE PROPERTY*								
Building -KCC	5%	20,04,929.40				20,04,929.40	1,00,246.47	19,04,682.93
Building Construction-KCC		14,04,488.00				14,04,488.00	-	14,04,488.00
Total (A)		34,09,417.40	-	-	-	34,09,417.40	1,00,246.47	33,09,170.93

*Note: Land purchased from Local contribution and Building is partly Constructed from Foreign Contribution.

MOVABLE PROPERTY								
Furniture and Fittings								
Furniture	10%	20,059.77				20,059.77	2,005.98	18,053.79
Sub Total (a)		20,059.77	-	-	-	20,059.77	2,005.98	18,053.79
Plant and Equipment								
Bread Slice Machine	15%	9,389.96				9,389.96	1,408.49	7,981.46
LPG Oven	15%	36,581.50				36,581.50	5,487.23	31,094.30
Planetary Mixer	15%	44,805.36				44,805.36	6,720.80	38,084.56
CCTV-KCC	15%	22,836.24				22,836.24	3,425.44	19,410.80
Music Instrument - Drum Set	15%	-	9,850.00			9,850.00	1,477.50	8,372.50
Mobile	15%	4,952.59				4,952.59	742.89	4,209.70
Sub Total (b)		1,18,565.65	9,850.00	-	-	1,28,415.65	19,262.35	1,09,153.32
Computer and Printer								
Computer	40%	-	1,99,999.00	-	-	1,99,999.00	29,999.85	1,69,999.15
Printer - Canon	40%	2,492.62				2,492.62	997.05	1,495.57
Printer - Epson	40%	6,000.00				6,000.00	2,400.00	3,600.00
Sub Total (c)		8,492.62	1,99,999.00	-	-	2,08,491.62	33,396.90	1,75,094.72
Vehicle								
ECO 5 Car	15%	1,93,142.31				1,93,142.31	28,971.35	1,64,170.91
Sub Total (d)		1,93,142.31	-	-	-	1,93,142.31	28,971.35	1,64,170.91
Total (B)		3,40,260.35	2,09,849.00	-	-	5,50,109.35	83,636.57	4,66,472.74
Grand Total (a+b)		37,49,677.75	2,09,849.00	-	-	39,59,526.75	1,83,883.04	37,75,643.67



For KRUPA

Founder Trustee

