



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
M/s. METRO MISSIONS

Report on the Financial Statements:

We have audited the Financial Statements **M/s. METRO MISSIONS**, G-6, Block, B-3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai -600 088 ("the Trust"), which comprise of Balance Sheet as at 31st March 2021, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2021 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of **METRO MISSIONS** give a true and fair view of the financial position of the Trust as at 31st March 2021 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

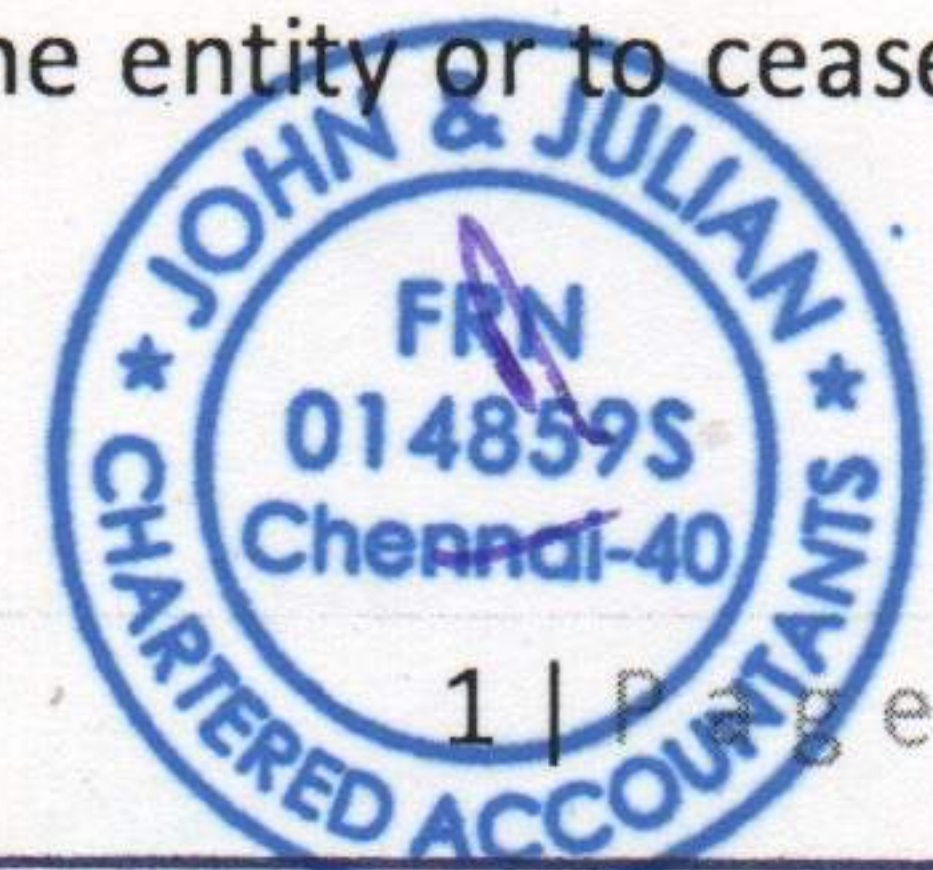
Basis for Opinion:

We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the "METRO MISSIONS, Chennai" in accordance with the Code of Ethics issued by the ICAI, and have full filled our other ethical responsibilities in accordance with 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 Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and are free from material misstatement, 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.



Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement:

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (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 scepticism throughout the audit. Identify and assess the risks of material misstatement of these 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.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.



Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements 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 the entity's internal control. 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 these financial statements.

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

For John & Julian
Chartered Accountants
(Firm Registration Number. 014859S)



M. John Ravindran
Partner
(Membership Number. 028566)
UDIN: 21028566AAAAKC9886

Place: Chennai
Date: 16-10-2021

NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

Significant Accounting Policies:

a. Basis of accounting and Preparation of Financial Statement :

The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.

b. Revenue Recognition:

Income is recognized on cash basis.

1. Donations are recognized as income and accounted on receipt of collection.

c. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

d. Property, Plant & Equipment:

Property, Plant & Equipment is stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.

e. Depreciation:

Depreciation is provided on written down basis at the rates specified in Schedule of Fixed Assets attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Fixed Assets if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

f. Employee Benefits:

Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.



Pamela Anand

NAME	METRO MISSIONS
ADDRESS	G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088
PAN	AABTM4821C
PREVIOUS YEAR ENDED	31.03.2021
REGISTRATION U/S 12AA	DIT (E) No.2(1506) 08-09 dated 18.09.2009
DATE OF FORMATION	31.12.2004
ASSESSMENT YEAR	2021-2022
ASSESSING OFFICER	ADIT(E), Chennai

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Income as per Income and Expenditure Account		
Voluntary Contributions - FC Account	18,24,654	
Voluntary Contributions - General Account	23,27,410	
Bank interest - FC Account	9,951	
Bank interest - General Account	3,248	
	<hr/>	41,65,263
LESS : Application of Income u/s 11		
Expenditure as per Income and Expenditure Accounts		
FC Account	18,16,199	
General Account	21,17,427	
Capital Expenditure	64,900	
	39,98,526	
Less: Met out of accumulated funds	-	
	39,98,526	
Disallowed u/s 11(1) Expln.(3) r.w.s 40A (3)	-	
	39,98,526	
Disallowed u/s 11(1) Expln.(3) r.w.s 40a (ia) @ 30%	-	
	39,98,526	
15% of Income accumulated	6,24,789	
	<hr/>	46,23,316
Gross Total Income		(4,58,053)
Less: Deduction under chapter VI-A		-
Total Income		(4,58,053)
Taxable Income		Nil

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian
Chartered Accountants
(Firm Registration Number. 014859S)

John Ravindran

M. John Ravindran
Partner (Membership Number: 028566)
UDIN : 21028566AAAAC9886



Pamela Anand



Place: Chennai
Date: 16-10-2021

METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

FOREIGN CONTRIBUTION ACCOUNT

Receipts and payments Account for the year ended 31st March 2021

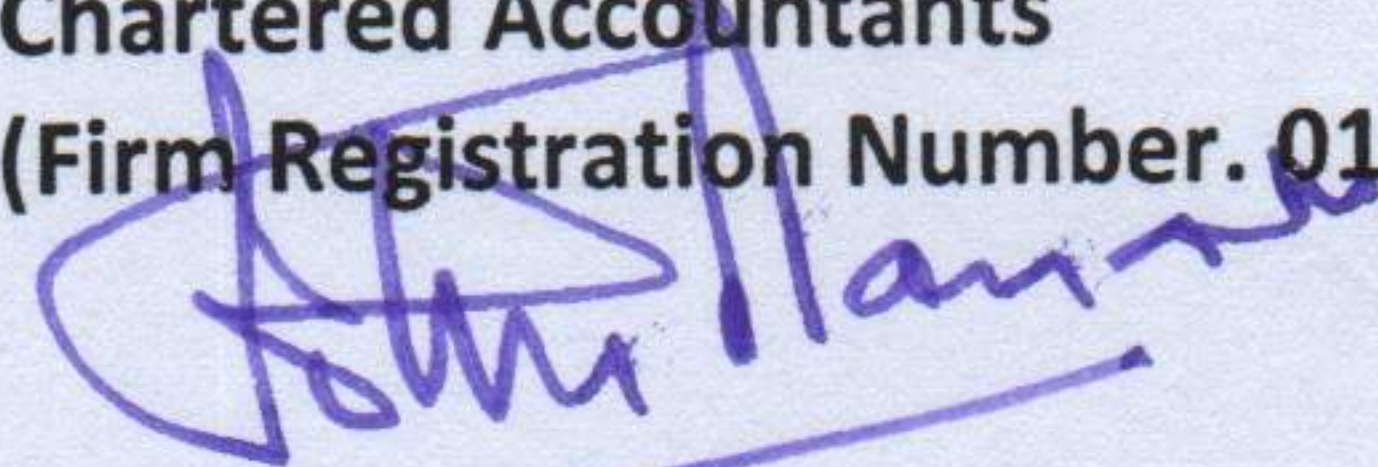
Receipts	Amount	Payments	Amount
Opening Balance:		Children Program Expenses	
Cash in Hand	11,783.52	Salary For Children Prog.Staff	10,42,893.00
Cash at Bank - HDFC Bank	1,419.05	Children Volunteer Conveyance & Honorarium	2,57,000.00
Foreign Contribution Received	18,24,654.00	Covid19 Relief Work	93,503.00
Bank Interest	9,951.00	Programme Staff Conveyance	92,210.00
Loans & Advances		Children Christmas Programme	74,852.00
EPF Payable	1,85,725.00	Children Meeting Expenses	11,998.00
ESIC Payable	37,697.00	Children Seminar Expenses	11,615.00
TDS Payable	5,613.00	Programme Staff Medical	10,000.00
		Children Poor Feeding	6,930.64
		Programme Staff Meeting	6,286.50
		Programme Staff Vehicle Maintenance	3,770.00
		Computer Maintenance	600.00
		Administration Expenses	
		EPF Employers Contribution	94,412.00
		ESIC Employers Contribution	30,607.00
		Audit Fees	29,500.00
		PF Consultant Charges	26,000.00
		TDS Returns Consulting Charges	4,765.00
		FC4 E-Filing Fees	4,720.00
		EPF Admin Charges	4,321.00
		Bank Charges	2,755.70
		IT E-Filing Fees	2,360.00
		Staff Training Expenses	2,360.00
		Electricity Charges	2,346.00
		Postage	244.00
		TDS Return E-Filing Fees	150.00
		Rounding Off	0.50
		Loans & Advances	
		EPF Payable	1,85,725.00
		ESIC Payable	37,697.00
		TDS Payable	5,613.00
		Closing Balance:	
		Cash in Hand	23,075.02
		Cash at Bank - HDFC Bank	8,533.21
Total	20,76,842.57	Total	20,76,842.57

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration Number. 014859S)



M. John Ravindran

Partner (Membership Number: 028566)

UDIN : 21028566AAAAKC9886



Pamela Anand



Place: Chennai

Date: 16-10-2021

METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

FOREIGN CONTRIBUTION ACCOUNT

Income and Expenditure Account for the year ended 31st March 2021

Expenditure	Amount	Income	Amount
Children Program Expenses		Foreign Contribution Received	18,24,654.00
Salary For Children Prog.Staff ✓	10,42,893.00	Bank Interest	9,951.00
Children Volunteer Conveyance & Honorarium ✓	2,57,000.00		
Covid19 Relief Work ✓	93,503.00		
Programme Staff Conveyance ✓	92,210.00		
Children Christmas Programme ✓	74,852.00		
Children Meeting Expenses ✓	11,998.00		
Children Seminar Expenses ✓	11,615.00		
Programme Staff Medical ✓	10,000.00		
Children Poor Feeding ✓	6,930.64		
Programme Staff Meeting	6,286.50		
Programme Staff Vehicle Maintenance	3,770.00		
Computer Maintenance	600.00		
Administration Expenses			
EPF Employers Contribution	94,412.00		
ESIC Employers Contribution	30,607.00		
Audit Fees	29,500.00		
PF Consultant Charges	26,000.00		
TDS Returns Consulting Charges	4,765.00		
FC4 E-Filing Fees	4,720.00		
EPF Admin Charges	4,321.00		
Bank Charges	2,755.70		
IT E-Filing Fees	2,360.00		
Staff Training Expenses	2,360.00		
Electricity Charges	2,346.00		
Postage	244.00		
TDS Return E-Filing Fees	150.00		
Rounding Off	0.50		
Depreciation	17,386.26		
Excess of Income over Expenditure	1,019.40		
Total	18,34,605.00	Total	18,34,605.00

REFERRED TO IN MY REPORT OF EVEN

For John & Julian

Chartered Accountants

(Firm Registration Number. 014859S)

M. John Ravindran

Partner (Membership Number: 028566)

UDIN : 21028566AAAAKC9886

Place: Chennai

Date: 16-10-2021



Pamela Anand



METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

LOCAL ACCOUNT

Receipts and payments Account for the year ended 31st March 2021

Receipts	Amount	Payments	Amount
Opening Balance		Children Program Expenses	
Cash in Hand	13,291.07	Salary For Children Prog.Staff	8,25,963.70
Cash at Bank - ICICI bank	13,375.65	Children Volunteer Conveyance & Honorarium	3,44,000.00
Cash at Bank - Indian Bank	4,989.51	Programme Staff Conveyance	96,828.00
Cash at Bank - HDFC Bank	391.86	Covid19 Relief Work	85,190.00
Cash at Bank - Union Bank	2,098.00	Children Educational Aid	82,250.00
Donation Received	23,27,410.00	Children Christmas Programme	68,325.00
Bank Interest	3,248.00	Children Meeting Expenses	61,346.00
Loans & Advances		Children Staff Welfare Expenses	53,280.36
EPF Payable	88,897.00	Programme Staff Telephone	39,782.94
ESIC Payable	29,836.00	Programme Staff Meeting	31,848.09
EPF Employee Contribution Receivable	63,160.30	Programme Staff Vehicle Maintenance	29,175.00
ESIC Employee Contribution Receivable	6,287.00	Tution Project	15,831.00
TDS Payable	1,649.00	Programme Staff Medical	12,300.00
		Children Seminar Expenses	10,000.00
		Trainers Training Meeting	6,086.00
		Children Poor Feeding	5,425.00
		Honorarium	4,000.00
		Programme Children Printing	1,920.00
		Programme Children Stationaries	1,879.00
		Children Medical Expenses	1,400.00
		Administrative Expenses	
		Office Rent	1,80,000.00
		EPF Employers Contribution	45,959.00
		ESIC Employers Contribution	24,222.00
		Office Maintenance	21,579.00
		PF Consultant Charges	14,000.00
		Electricity Charges	13,151.00
		Bank Charges	7,096.46
		Computer Maintenance	5,645.40
		TDS Returns Consulting Charges	5,025.00
		Donation	5,000.00
		Web Domain & Design	4,709.04
		EPF Admin Charges	3,688.00
		FCRA Consulting Charges	2,950.00
		Repairs & Maintenance	2,800.00
		Postage	2,629.00
		Telephone Charges	1,943.00
		TDS Returns E-Filing Fees	200.00
		Loans & Advances	
		EPF Payable	1,18,696.00
		ESIC Payable	24,261.00
		EPF Employee Contribution Receivable	63,728.00
		ESIC Employee Contribution Receivable	6,182.00
		TDS Payable	1,649.00
		John & Julian	289.00



Pamela Anand



METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

LOCAL ACCOUNT

Receipts and payments Account for the year ended 31st March 2021

Receipts	Amount	Payments	Amount
		Fixed Asset Computer	64,900.00
		Closing Balance	
		Cash in Hand	15,758.97
		Cash at Bank - ICICI bank	4,227.25
		Cash at Bank - Indian Bank	73,211.46
		Cash at Bank - HDFC Bank	62,139.72
		Cash at Bank - Union Bank	2,164.00
Total	25,54,633.39	Total	25,54,633.39

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration Number. 014859S)

M. John Ravindran

Partner (Membership Number: 028566)

UDIN : 21028566AAAAKC9886



Pamela Anand



Place: Chennai

Date: 16-10-2021

METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

LOCAL ACCOUNT**Income and Expenditure Account for the year ended 31st March 2021**

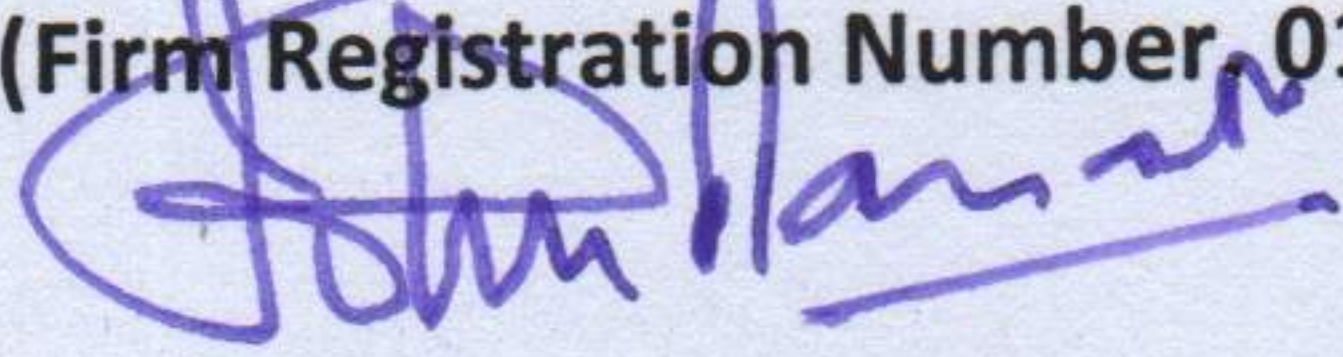
Expenditure	Amount	Income	Amount
Children Program Expenses		Donation Received	23,27,410.00
Salary For Children Prog.Staff	8,25,963.70	Bank Interest	3,248.00
Children Volunteer Conveyance & Honoro	3,44,000.00		
Programme Staff Conveyance	96,828.00		
Covid19 Relief Work	85,190.00		
Children Educational Aid	82,250.00		
Children Christmas Programme	68,325.00		
Children Meeting Expenses	61,346.00		
Children Staff Welfare Expenses	53,280.36		
Programme Staff Telephone	39,782.94		
Programme Staff Meeting	31,848.09		
Programme Staff Vehicle Maintenance	29,175.00		
Tution Project	15,831.00		
Programme Staff Medical	12,300.00		
Children Seminar Expenses	10,000.00		
Trainers Training Meeting	6,086.00		
Children Poor Feeding	5,425.00		
Honorarium	4,000.00		
Programme Children Printing	1,920.00		
Programme Children Stationaries	1,879.00		
Children Medical Expenses	1,400.00		
Administrative Expenses			
Office Rent	1,80,000.00		
EPF Employers Contribution	45,959.00		
ESIC Employers Contribution	24,222.00		
Office Maintenance	21,579.00		
PF Consultant Charges	14,000.00		
Electricity Charges	13,151.00		
Bank Charges	7,096.46		
Computer Maintenance	5,645.40		
TDS Returns Consulting Charges	5,025.00		
Donation	5,000.00		
Web Domain & Design	4,709.04		
EPF Admin Charges	3,688.00		
FCRA Consulting Charges	2,950.00		
Repairs & Maintenance	2,800.00		
Postage	2,629.00		
Telephone Charges	1,943.00		
TDS Returns E-Filing Fees	200.00		
Depreciation	24,454.35		
Excess of Income over Expenditure	1,88,776.66		
Total	23,30,658.00	Total	23,30,658.00

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

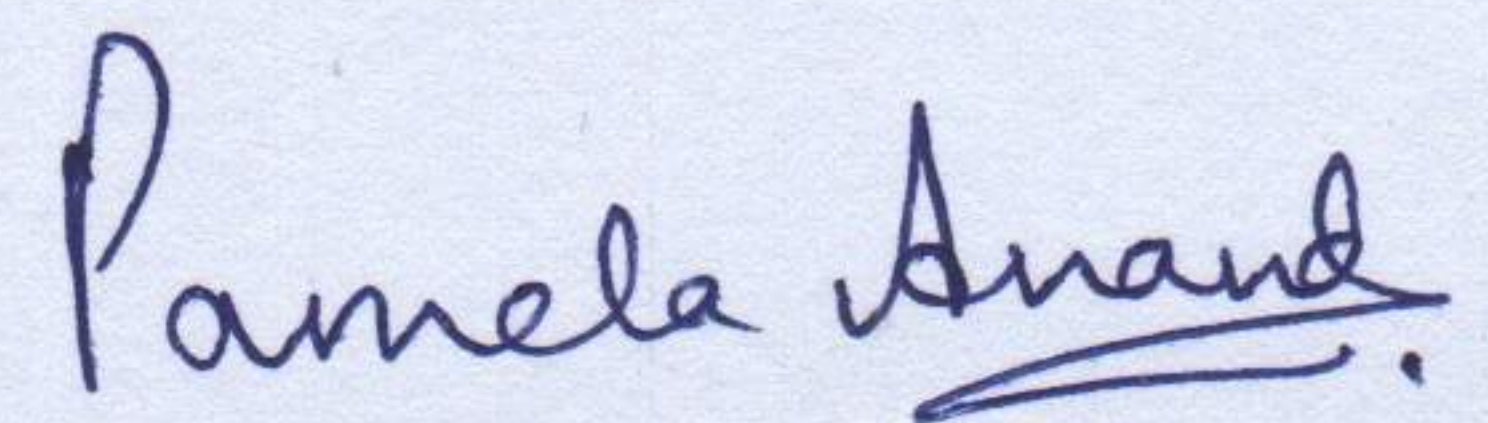
(Firm Registration Number, 014859S)




M. John Ravindran

Partner (Membership Number: 028566)

UDIN : 21028566AAAAC9886




Place: Chennai

Date: 16-10-2021

METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

BALANCE SHEET AS AT 31ST MARCH 2021

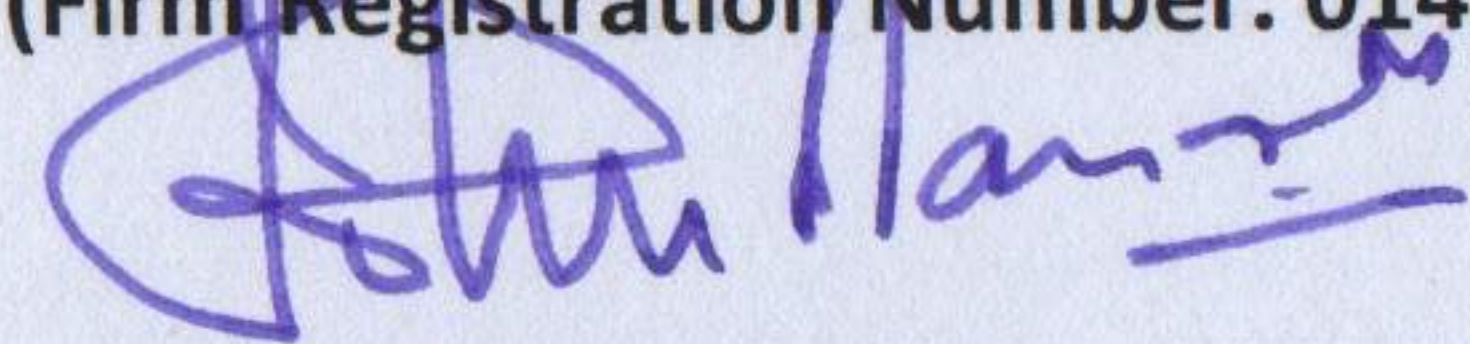
Value as at 31-Mar-20	Liabilities	Value as at 31-Mar-21	Value as at 31-Mar-20	Assets	Value as at 31-Mar-21
22,77,349.48	TRUST FUND	22,77,349.48		Property, Plant & Equipment	
	Add: Excess of Income - LC	1,88,776.66		As Per Schedule	21,67,830.21
		24,66,126.14			
	Add: Excess of Income - FC	1,019.40	24,67,145.54	CURRENT ASSETS:	
				Loans and Advances:	
	LOANS (LIABILITY)		1,00,000.00	Rental Advance	1,00,000.00
27,140.00	Unsecured Loan	27,140.00	69,466.00	EPF Employee Contribution Receivable - LC	70,033.70
			-	Sundry Creditors	289.00
	CURRENT LIABILITIES			Cash and Bank Balances:	
57,096.00	EPF Payable	27,297.00		Foreign Contribution Account:	
-	ESIC Payable	5,575.00	11,783.52	Cash in Hand	23,075.02
-	ESIC Employee Contribution Receivable - LC	105.00	1,419.05	Cash at Bank - HDFC Bank	8,533.21
				Local Account:	
			13,291.07	Cash in Hand	15,758.97
			13,375.65	Cash at Bank - ICICI bank	4,227.25
			4,989.51	Cash at Bank - Indian Bank	73,211.46
			391.86	Cash at Bank - HDFC Bank	62,139.72
			2,098.00	Cash at Bank - Union Bank	2,164.00
23,61,585.48	TOTAL	25,27,262.54	23,61,585.48	TOTAL	25,27,262.54

REFERRED TO IN MY REPORT OF EVEN DATE

For John & Julian

Chartered Accountants

(Firm Registration Number. 014859S)




M. John Ravindran

Partner (Membership Number: 028566)

UDIN : 21028566AAAAKC9886

Place: Chennai

Date: 16-10-2021

Pamela Anand



METRO MISSIONS

G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

**SCHEDULE : PROPERTY, PLANT & EQUIPMENT
FOREIGN CONTRIBUTION ACCOUNT:**

Sl. No.	Particulars	Rate	WDV as on 31-Mar-20	Additions		Total	Depreciation	WDV as on 31-Mar-21
				> 182 Days	< 182 Days			
1	Hero Honda	15%	78,534.82			78,534.82	11,780.22	66,754.59
2	TVS Motor	15%	12,997.80			12,997.80	1,949.67	11,048.13
3	Computer	40%	915.15			915.15	366.06	549.09
4	Training & Camp Centre Hall Construction	WIP	14,65,184.49			14,65,184.49	-	14,65,184.49
5	Tally Software	40%	6,840.00			6,840.00	2,736.00	4,104.00
6	Fan	15%	3,695.38			3,695.38	554.31	3,141.07
	TOTAL		15,68,167.63	-	-	15,68,167.63	17,386.26	15,50,781.37

LOCAL ACCOUNT:

Sl. No.	Particulars	Rate	WDV as on 31-Mar-20	Additions		Total	Depreciation	WDV as on 31-Mar-21
				> 182 Days	< 182 Days			
1	Bajaj Caliber	15%	1,280.18			1,280.18	192.03	1,088.15
2	Computer	40%	0.35		64,900.00	64,900.35	12,980.14	51,920.21
3	Printer	15%	12,579.85			12,579.85	1,886.98	10,692.87
4	Land	0%	4,32,000.00			4,32,000.00	-	4,32,000.00
5	Furniture	10%	1,255.24			1,255.24	125.52	1,129.72
6	Biometric Machine	15%	6,549.00			6,549.00	982.35	5,566.65
7	Hero Honda	15%	47,939.92			47,939.92	7,190.99	40,748.93
8	LCD Projector	15%	7,308.96			7,308.96	1,096.34	6,212.62
9	Training & Camp Centre Hall Construction	WIP	67,689.70			67,689.70	-	67,689.70
	TOTAL		5,76,603.19	-	64,900.00	6,41,503.19	24,454.35	6,17,048.84
	GRAND TOTAL		21,44,770.82	-	64,900.00	22,09,670.82	41,840.61	21,67,830.21



Pamela Anand