



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 2022, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2022 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 2022 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 J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)



John Ravindran Moses
John Ravindran Moses
Partner
(Membership Number. 028566)
UDIN:22028566AOVKMY4579

Place: Chennai
Date: 11.08.2022

NAME	METRO MISSIONS
ADDRESS	G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088
PAN	AABTM4821C
PREVIOUS YEAR ENDED	31.03.2022
REGISTRATION U/S 12AB	AABTM4821CE20092 dated 31.08.2021
DATE OF FORMATION	31.12.2004
ASSESSMENT YEAR	2022-2023
ASSESSING OFFICER	Income Tax Officer, Exemptions, Chennai

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Income as per Income and Expenditure Account		
Voluntary Contributions - FC Account	8,24,350	
Voluntary Contributions - General Account	34,90,571	
Bank interest - FC Account	3,346	
Bank interest - General Account	4,647	43,22,914
<hr/>		
LESS : Application of Income u/s 11		
Expenditure as per Income and Expenditure Accounts		
FC Account	7,44,573	
General Account	32,36,322	
Capital Expenditure	-	
	<hr/>	
	39,80,894	
Less: Met out of accumulated funds	<hr/>	
	39,80,894	
Disallowed u/s 11(1) Expln.(3) r.w.s 40A (3)	<hr/>	
	-	
	<hr/>	
	39,80,894	
Disallowed u/s 11(1) Expln.(3) r.w.s 40a (ia) @ 30%	<hr/>	
	-	
	<hr/>	
	39,80,894	
15% of Income accumulated	<hr/>	46,29,331
	6,48,437	
Gross Total Income		<hr/>
		(3,06,417)
Less: Deduction under chapter VI-A		<hr/>
		-
Total Income		<hr/>
		(3,06,417)
Taxable Income		<hr/>
		Nil

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

John Ravindran Moses
Partner (Membership Number: 028566)
UDIN : 22028566AOVKMY4579



For METRO MISSIONS

Pamela Anand

Managing Trustee



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 2022

Receipts	Amount	Payments	Amount
Opening Balance:		Children Development Programs:	
Cash in Hand	23,075.02	Salary For Children Prog.Staff	3,30,944.00
Cash at Bank - HDFC Bank A/c No.44899	8,533.21	Children Volunteer Conveyance & Honorarium	2,79,000.00
Foreign Contribution Received	8,24,350.00	Skill Training Volunteer Expenses	52,258.00
Bank Interest	3,346.00	Children Meeting Expenses	29,571.00
		Children Poor Feeding	7,434.00
		Children Christmas Programme	13,100.00
		Programme Staff Conveyance	12,403.00
		Tution Project	15,961.00
		Administration Expenses	
		Bank Charges	3,901.50
		Closing Balance:	
		Cash in Hand	1,928.02
		Cash at Bank - SBI A/c No.40092046427	98,202.00
		Cash at Bank - SBI A/c No.40254660378	5,206.50
		Cash at Bank - HDFC Bank A/c No.44899	9,395.21
Total	8,59,304.23	Total	8,59,304.23

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

John Ravindran Moses
John Ravindran Moses
Partner (Membership Number: 028566)
UDIN : 22028566AOVKMY4579



For METRO MISSIONS

Pamela Anand

Managing Trustee



Place: Chennai
Date: 11.08.2022

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 2022**

Expenditure	Amount	Income	Amount
Children Development Programs:		Foreign Contribution Received	8,24,350.00
Salary For Children Prog.Staff	3,30,944.00	Bank Interest	3,346.00
Children Volunteer Conveyance & Honorarium	2,79,000.00		
Skill Training Volunteer Expenses	52,258.00		
Children Meeting Expenses	29,571.00		
Children Poor Feeding	7,434.00		
Children Christmas Programme	13,100.00		
Programme Staff Conveyance	12,403.00		
Tution Project	15,961.00		
Administration Expenses			
Bank Charges	3,901.50		
Depreciation	14,002.80		
Excess of Income over Expenditure	69,120.70		
Total	8,27,696.00	Total	8,27,696.00

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)



John Ravindran Moses

Partner (Membership Number: 028566)

UDIN : 22028566AOVKMY4579



For METRO MISSIONS



Managing Trustee



Place: Chennai

Date: 11.08.2022

METRO MISSIONS

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

LOCAL ACCOUNT

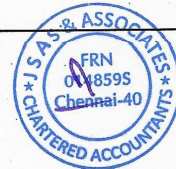
Receipts and payments Account for the year ended 31st March 2022

Receipts	Amount	Payments	Amount
Opening Balance		Children Development Programs:	
Cash in Hand	15,758.97	Salary For Children Prog.Staff	10,79,417.00
Cash at Bank - ICICI bank A/c No.33460	4,227.25	Children Volunteer Conveyance & Honororo	3,25,500.00
Cash at Bank - Indian Bank A/c No.72442	73,211.46	Flood Relief Work	2,55,000.00
Cash at Bank - HDFC Bank A/c No.52994	62,139.72	Children Chritmas Program	2,67,156.20
Cash at Bank - Union Bank A/c No.01379	2,164.00	Children Educational Aid	33,214.00
Donation Received	34,90,571.00	Children Medical Expenses	3,676.00
Bank Interest	4,647.00	Children Meeting Expenses	91,003.65
Loans & Advances		Children Poor Feeding	18,275.00
EPF Payable	2,90,098.00	Children Seminar Expenses	27,995.83
ESIC Payable	59,867.00	Children Staff Welfare Expenses	19,520.00
EPF Employee Contribution Receivable	1,37,130.00	Programme Children Printing	4,975.00
ESIC Employee Contribution Receivable	11,064.00	Programme Staff Conveyance	2,08,924.40
TDS Deducted	8,289.00	Programme Staff Medical	26,385.00
		Programme Staff Meeting	34,193.48
		Programme Staff Telephone	37,680.84
		Programme Staff Vehicle Maintenance	12,358.00
		Programme Staff Christmas Gift	26,240.00
		Programme Staff Computer Maintenance	42,967.52
		Skill Training Volunteer Expenses	15,405.50
		Trainers Training Meeting	1,180.00
		Training Camp & Hall Maintenance	12,923.00
		Tuition Centre Rent	40,000.00
		Tution Project	28,592.00
		Administrative Expenses	
		Office Rent	1,95,000.00
		EPF Employers Contribution	1,48,007.00
		ESIC Employers Contribution	48,609.00
		Office Maintenance	79,623.26
		Electricity Charge	26,865.00
		Audit Fees	29,500.00
		PF Consultant Charges	24,000.00
		12AB Revalidation Consulting Charges	11,800.00
		EPF Admin Charges	6,228.00
		FC4 E Filling & IT E Filling	10,360.00
		FCRA Consulting Charges	14,160.00
		FCRA Renewal Fees	5,000.00
		PF Damage	7,116.00
		Web Domain & Design	3,354.32
		Telephone Charges	6,758.82
		Postage	3,540.00
		Bank Charges	3,817.96
		Loans & Advances	
		EPF Payable	2,94,475.00
		ESIC Payable	60,762.00
		EPF Employee Contribution Receivable	1,59,083.00
		ESIC Employee Contribution Receivable	12,688.00
		Rental Deposit - Tuition Rent	60,000.00
		Loan Repaid	27,140.00
		TDS Remitted	8,000.00

For METRO MISSIONS

Pamela Anand

Managing Trustee



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 2022

Receipts	Amount	Payments	Amount
		Closing Balance	
		Cash in Hand	9,478.61
		Cash at Bank - ICICI bank A/c No.33460	64,073.85
		Cash at Bank - Indian Bank A/c No.72442	1,38,569.99
		Cash at Bank - HDFC Bank A/c No.52994	88,575.17
Total	41,59,167.40	Total	41,59,167.40

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number: 014859S)

John Ravindran Moses

Partner (Membership Number: 028566)

UDIN : 22028566AOVKMY4579



For METRO MISSIONS

Pamela Anand
Managing Trustee



Place: Chennai

Date: 11.08.2022

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 2022

Expenditure	Amount	Income	Amount
Children Development Programs:		Donation Received	34,90,571.00
Salary For Children Prog.Staff	10,79,417.00	Bank Interest	4,647.00
Children Volunteer Conveyance & Honoro	3,25,500.00		
Flood Relief Work	2,55,000.00		
Children Chritmas Program	2,67,156.20		
Children Educational Aid	33,214.00		
Children Medical Expenses	3,676.00		
Children Meeting Expenses	91,003.65		
Children Poor Feeding	18,275.00		
Children Seminar Expenses	27,995.83		
Children Staff Welfare Expenses	19,520.00		
Programme Children Printing	4,975.00		
Programme Staff Conveyance	2,08,924.40		
Programme Staff Medical	26,385.00		
Programme Staff Meeting	34,193.48		
Programme Staff Telephone	37,680.84		
Programme Staff Vehicle Maintenance	12,358.00		
Programme Staff Christmas Gift	26,240.00		
Programme Staff Computer Maintenance	42,967.52		
Skill Training Volunteer Expenses	15,405.50		
Trainers Training Meeting	1,180.00		
Training Camp & Hall Maintenance	12,923.00		
Tuition Centre Rent	40,000.00		
Tution Project	28,592.00		
Administrative Expenses			
Office Rent	1,95,000.00		
EPF Employers Contribution	1,48,007.00		
ESIC Employers Contribution	48,609.00		
Office Maintenance	79,623.26		
Electricity Charge	26,865.00		
Audit Fees	29,500.00		
PF Consultant Charges	24,000.00		
12AB Revalidation Consulting Charges	11,800.00		
EPF Admin Charges	6,228.00		
FC4 E Filling & IT E Filling	10,360.00		
FCRA Consulting Charges	14,160.00		
FCRA Renewal Fees	5,000.00		
PF Damage	7,116.00		
Web Domain & Design	3,354.32		
Telephone Charges	6,758.82		
Postage	3,540.00		
Bank Charges	3,817.96		
Depreciation	30,527.44		
Excess of Income over Expenditure	2,28,368.78		
Total	34,95,218.00	Total	34,95,218.00

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

John Ravindran Moses

Partner (Membership Number: 028566)

UDIN : 22028566AOVKMY4579



For METRO MISSIONS

Pamela Anand

Managing Trustee



Place: Chennai

Date: 11.08.2022

METRO MISSIONS
G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088
BALANCE SHEET AS AT 31ST MARCH 2022

Value as at 31-Mar-21	Liabilities	Value as at 31-Mar-22	Assets	Value as at 31-Mar-22
1,000.00	CORPUS FUND	1,000.00	Property, Plant & Equipment	21.23,299.97
24,66,145.54	TRUST FUND		As Per Schedule	
	Add: Excess of Income - LC	24,66,145.54	CURRENT ASSETS:	
		2,28,368.78	Loans and Advances:	
	Add: Excess of Income - FC	26,94,514.32	Rental Advance	1,60,000.00
		69,120.70	EPF Employee Contribution Receivable - LC	91,986.70
	LOANS (LIABILITY)		ESIC Employee Contribution Receivable - LC	1,519.00
27,140.00	Unsecured Loan		Sundry Creditors	-
			Cash and Bank Balances:	
27,297.00	CURRENT LIABILITIES		Foreign Contribution Account:	
5,575.00	EPF Payable	22,920.00	Cash in Hand	1,928.02
105.00	ESIC Payable	4,680.00	Cash at Bank - SBI New Delhi Bank	98,202.00
	ESIC Employee Contribution Receivable - LC		Cash at Bank - SBI Bank	5,206.50
			Cash at Bank - HDFC Bank	9,395.21
			Local Account:	
			Cash in Hand	9,478.61
			Cash at Bank - ICICI bank	64,073.85
			Cash at Bank - Indian Bank	1,38,569.99
			Cash at Bank - HDFC Bank	88,575.17
			Cash at Bank - Union Bank	-
25,27,262.54	TOTAL	27,92,235.02	TOTAL	27,92,235.02

REFERRED TO IN MY REPORT OF EVEN DATE

For J S S & Associates

Chartered Accountants

(Firm Registration Number: 0148595)

John Ravindran Moses

John Ravindran Moses

Partner (Membership Number: 028566)

UDIN : 22028566AOVKMY4579

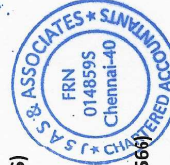
Place: Chennai

Date: 11.08.2022

For METRO MISSIONS

Panda Anand

Managing Trustee



METRO MISSIONS

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

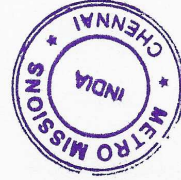
**SCHEDULE : PROPERTY, PLANT & EQUIPMENT
FOREIGN CONTRIBUTION ACCOUNT:**

Sl. No.	Particulars	Rate	WDV as on 31-Mar-21	Additions		Total	Depreciation	WDV as on 31-Mar-22
				> 182 Days	< 182 Days			
1	Hero Honda	15%	66,754.59			66,754.59	10,013.19	56,741.40
2	TVS Motor	15%	11,048.13			11,048.13	1,657.22	9,390.91
3	Computer	40%	549.09			549.09	219.64	329.45
4	Training & Camp Centre Hall Construction	WIP	14,65,184.49			14,65,184.49	-	14,65,184.49
5	Tally Software	40%	4,104.00			4,104.00	1,641.60	2,462.40
6	Fan	15%	3,141.07			3,141.07	471.16	2,669.91
	TOTAL		15,50,781.37	-	-	15,50,781.37	14,002.80	15,36,778.57

LOCAL ACCOUNT:

Sl. No.	Particulars	Rate	WDV as on 31-Mar-21	Additions		Total	Depreciation	WDV as on 31-Mar-22
				> 182 Days	< 182 Days			
1	Bajaj Caliber	15%	1,088.15			1,088.15	163.22	924.93
2	Computer	40%	51,920.21			51,920.21	20,768.08	31,152.13
3	Printer	15%	10,692.87			10,692.87	1,603.93	9,088.94
4	Land	0%	4,32,000.00			4,32,000.00	-	4,32,000.00
5	Furniture	10%	1,129.72			1,129.72	112.97	1,016.75
6	Biometric Machine	15%	5,566.65			5,566.65	835.00	4,731.65
7	Hero Honda	15%	40,748.92			40,748.92	6,112.34	34,636.58
8	LCD Projector	15%	6,212.62			6,212.62	931.89	5,280.73
9	Training & Camp Centre Hall Construction	WIP	67,689.70			67,689.70	-	67,689.70
	TOTAL		6,17,048.84	-	-	6,17,048.84	30,527.44	5,86,521.40
	GRAND TOTAL		21,67,830.21	-	-	21,67,830.21	44,530.24	21,23,299.97

For METRO MISSIONS



Pamela Anand
Managing Trustee

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.

