



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To,

The Members of
M/s. METRO MISSIONS

Report on the Financial Statements:

We have audited the accompanying financial statements of **METRO MISSIONS** G-6,Block,B-3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai -600 088. ("the Trust"), which comprise the Balance Sheet as at March 31, 2017 and the Statement of Income and Expenditure for the year then ended and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements:

Management is responsible for 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. This responsibility includes the design, implementation and maintenance of internal controls 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 conducted our audit in accordance with the Standards on Auditing issued 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 misstatements.

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



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

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Trust as at March 31,2017, and
- (b) In the case of the Statement of Income and Expenditure, of the Excess of Income over Expenditure for the year ended on that date.

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of accounts have been kept by the Trust so far as appears from the examination of those books.
- c. The Balance Sheet and the statement of Income and Expenditure dealt with by this report are in agreement with the books of accounts.



John Ravindran
M. John Ravindran
Chartered Accountant
M. No. 028566

Place: Chennai
Date: 27.10.2017

1
FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
Charitable or religious trusts or institutions**

*I/We have examined the balance sheet of

METRO MISSIONS

As 31ST MARCH 2017
at

[name of the trust or institution]

and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

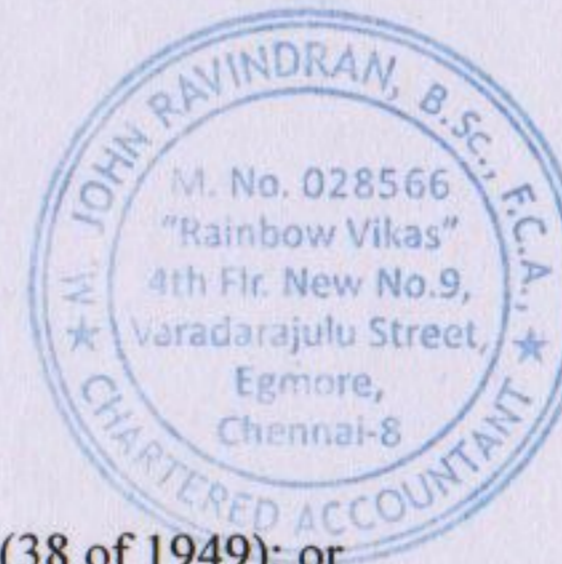
*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit. In *my/our opinion, proper books of account have been kept by the head office and the branches of the above-named *trust/institution by *me/us so far as appears from *my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below:

NIL

In *my/our opinion and to the best of *my/our information, and according to information given to *me/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/institution as at 31ST MARCH 2017 and
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31ST MARCH 2017
The prescribed particulars are annexed hereto.

Place CHENNAI
Date 27.10.2017



For **JOHN RAVINDRAN & CO.**
Chartered Accountants
John Ravindran
Signed **Proprietor**
Accountant!

Notes:

1. *Strike out whichever is not applicable.
2. !This Report has to be given by--
 - i. a chartered accountant within the meaning of the chartered Accountants Act, 1949 (38 of 1949); or
 - ii. any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 to 1956), entitled to be appointed to act as an auditor of the company registered in that State.
3. Where any of the matters stated in this Report is answered in the negative, or with a qualification the report shall state the reasons for the same.

**ANNEXURE
STATEMENT OF PARTICULARS**

I Application of income for charitable or religious purposes.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.	Rs.30,78,464/-
2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NO
3. Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly*/in part only for such purposes.	Rs. 4,56,153/-
4. Amount of income eligible for exemption under section 11(1)(c) [Give details]	NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6. Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NO
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NO
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -	NO
a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NO
b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	NO
c. has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	NO



II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the *trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any.	NO
3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6. Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
			NIL		
Total					

Place CHENNAI
Date 27.10.2017



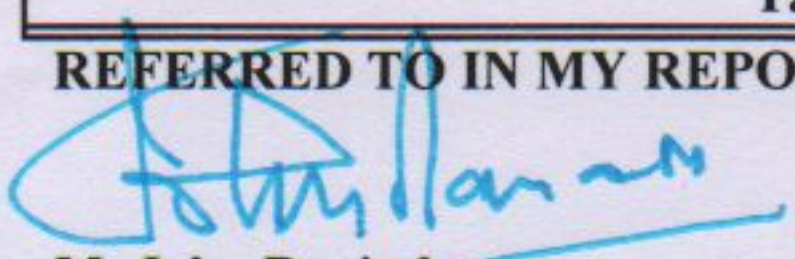
For **JOHN RAVINDRAN & CO.**
Chartered Accountants
John Ravindran
Proprietor
Signed
Accountant

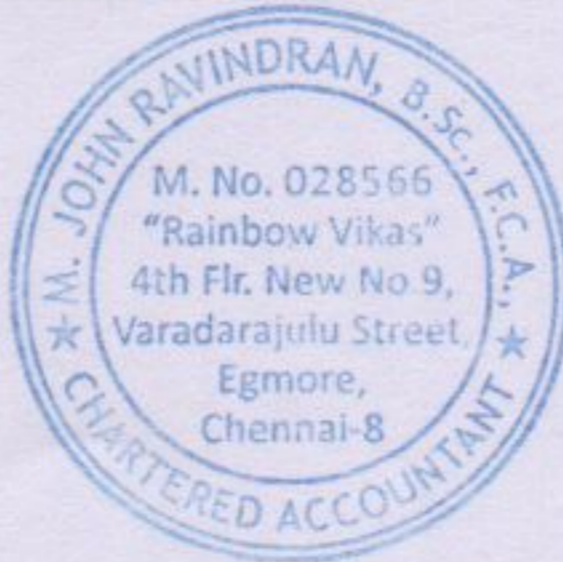
NAME	METRO MISSIONS
ADDRESS	G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088
PAN	AABTM4821C
PREVIOUS YEAR ENDED	31.03.2017
REGISTRATION U/S 12AA	DIT (E) No.2(1506) 08-09 dated 18.0.9.2009
DATE OF FORMATION	31.12.2004
ASSESSMENT YEAR	2017-2018
ASSESSING OFFICER	ADIT(E), Chennai

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Income as per Income and Expenditure Account		
Voluntary Contributions - General Account	18,95,530	
Voluntary Contributions - FC Account	11,41,020	
Bank interest - FC Account	3,489	
Bank interest - General Account	<u>981</u>	30,41,020
LESS : Application of Income u/s 11		
Expenditure as per Income and Expenditure Accounts		
General Account	18,92,632	
FC Account	10,08,951	
Capital Expenditure	<u>1,76,880</u>	
	30,78,464	
15% of Income accumulated	<u>4,56,153</u>	35,34,617
Gross Total Income		(4,93,597)
Less: Deduction under chapter VI-A		-
Total Income		(4,93,597)
Taxable Income		Nil

REFERRED TO IN MY REPORT OF EVEN DATE


M. John Ravindran
Chartered Accountant
Mem No : 028566



Place : Chennai
Date: 27.10.2017

METRO MISSIONS

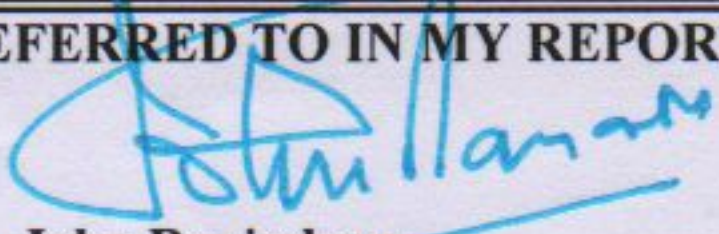
G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

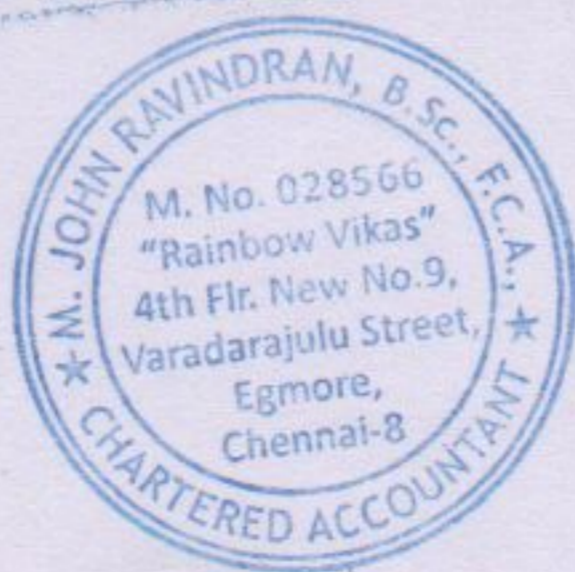
FOREIGN CONTRIBUTION ACCOUNT

Receipts and payments Account for the year ended 31st march 2017

Receipts	Amount	Payments	Amount
Opening Balance:		Children Programme Expenses	
Cash in hand	2,006.14	Support For Children Programme Staff	5,82,392.00
Cash at Bank	7,048.71	Children's Educational Aid Expenses	67,135.00
Foreign Contribution Received	11,41,020.00	Programme Children Poor Feeding	11,000.00
Bank Interest	3,489.00	Volunteer Conveyance & Honorarium	88,700.00
Loans and Advances:		Children's Christmas Programme	29,103.00
Provident Fund Deduction	18,528.00	Children's Teaching Aid	5,640.00
		Tution Project Expenses	1,749.00
		Vacational Bible School	38,170.00
		Programme Children Printing	10,176.00
		Programme Staff Conveyance	31,850.00
		Programme Staff Prayer & Meeting	54,643.00
		Programme Staff Telephone Exp.	3,666.00
		Programme Staff Vehicle Maintenance	10,607.00
		Programme General Expenses	
		Honorarium	6,000.00
		Rent	15,000.00
		Repair & Maintenance	5,000.00
		Administration Expenses	
		Computer Maintenance	2,870.00
		Electricity	1,405.00
		Audit Fee	21,850.00
		PF Consulting Charges	17,000.00
		Printing & Xerox	1,275.00
		Web Domain & Designing	1,092.50
		Bank Charges	2,627.67
		Fixed Assets:	
		Training & Camp Centre Hall Construction	1,60,048.00
		Closing Balance:	
		Cash in Hand	1,625.14
		Cash at Bank	1,467.54
Total	11,72,091.85	Total	11,72,091.85

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M. John Ravindran
 Chartered Accountant
 (Membership Number : 028566)



Place: Chennai
 Date: 27.10.2017

METRO MISSIONS

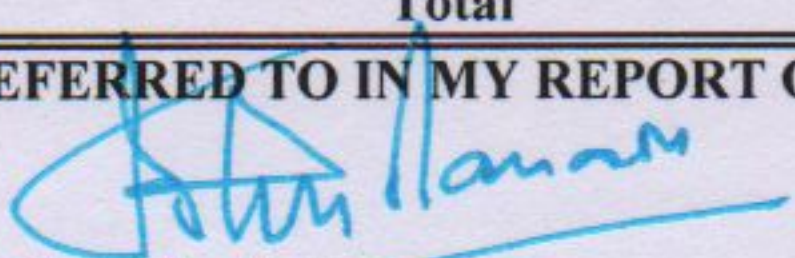
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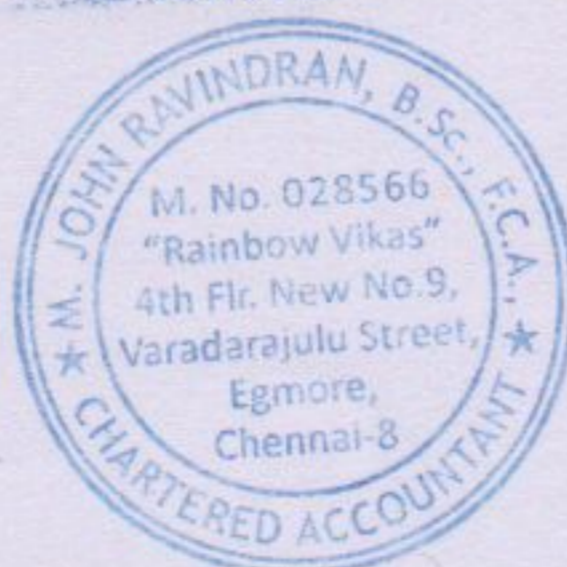
FOREIGN CONTRIBUTION ACCOUNT

Income and Expenditure Account for the year ended 31st March 2017

Expenditure	Amount	Income	Amount
Children Programme Expenses		Foreign Contribution Received	11,41,020.00
Support For Children Programme Staff	5,82,392.00	Bank Interest	3,489.00
Children's Educational Aid Expenses	67,135.00		
Programme Children Poor Feeding	11,000.00		
Volunteer Conveyance & Honorarium	88,700.00		
Children's Christmas Programme	29,103.00		
Children's Teaching Aid	5,640.00		
Tuition Project Expenses	1,749.00		
Vacational Bible School	38,170.00		
Programme Children Printing	10,176.00		
Programme Staff Conveyance	31,850.00		
Programme Staff Prayer & Meeting	54,643.00		
Programme Staff Telephone Exp.	3,666.00		
Programme Staff Vehicle Maintenance	10,607.00		
Programme General Expenses			
Honorarium	6,000.00		
Rent	15,000.00		
Repair & Maintenance	5,000.00		
Administration Expenses			
Computer Maintenance	2,870.00		
Electricity	1,405.00		
Audit Fee	21,850.00		
PF Consulting Charges	17,000.00		
Printing & Xerox	1,275.00		
Web Domain & Designing	1,092.50		
Bank Charges	2,627.67		
Depreciation	32,657.36		
Excess of Income Over Expenditure	1,02,900.47		
Total	11,44,509.00	Total	11,44,509.00

REFERRED TO IN MY REPORT OF EVEN DATE


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Chartered Accountant
(Membership Number : 028566)



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Date: 27.10.2017

METRO MISSIONS

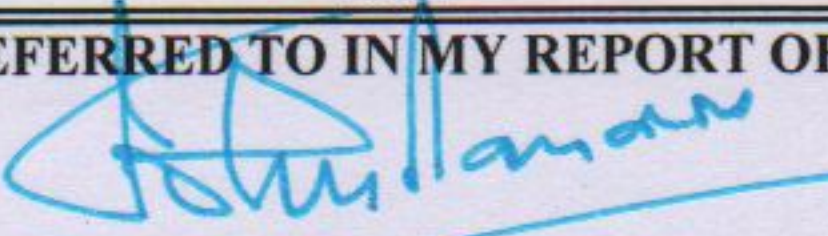
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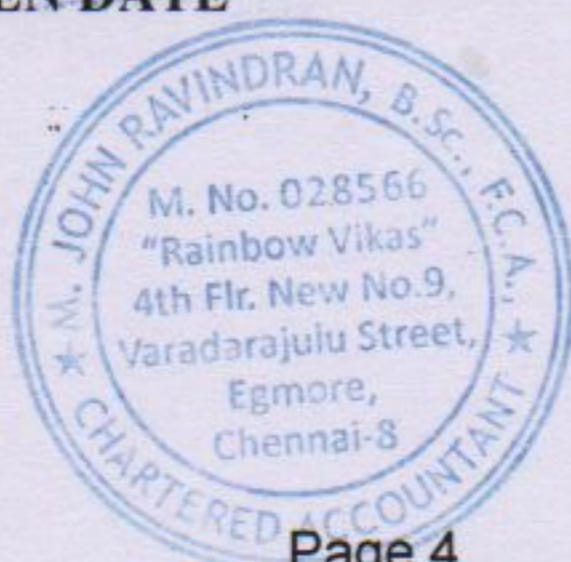
LOCAL ACCOUNT

Receipts and payments Account for the year ended 31st march 2017

Receipts	Amount	Payments	Amount
Opening Balance		Children Programme Expenses	
Cash in Hand	164.44	Support For Children Programme Staff	8,36,826.00
ICIC Bank	459.95	Children Christmas Programme	9,898.00
Indian Bank	47,456.51	Children Educational Aid	46,978.00
Kotak Mahindra	0.79	Children Meeting Expenses	1,50,981.00
Union Bank	141.00	Children Seminar & Meetings	2,520.00
		Volunteer Conveyance & Honorarium	1,45,336.00
		Vocational Bible School	75,573.00
Donation	18,95,529.76	Programme Children Printing	25,146.00
Bank Interest	981.00	Programme Children Stationaries	6,374.00
Loans and Advances:		Tution Project Expenses	3,845.00
Provident Fund Deduction	29,232.00	Programme Staff Medical Expenses	20,974.00
		Programme Staff Conveyance	73,105.00
		Programme Staff Telephone Expenses	27,678.75
		Programme Staff Training Expenses	85,859.00
		Programme Staff Vehicle Maintenance	7,026.00
		Children's Staff Welfare Expenses	10,243.00
		Programme Tours & Travels	10,970.00
		Programme General Expenses	
		Honorarium	6,000.00
		Rent	2,05,000.00
		Repair & Maintenance	28,900.00
		Vehicle Maintenance	17,172.00
		Contribution	3,000.00
		Administrative Expenses	
		EPF Employers Contribution	46,900.00
		EPF Admin Charges	3,789.00
		Computer Maintenance	2,898.00
		Electricity Charges	1,872.00
		Postage & Telegram	2,482.00
		Printing & Xerox	4,223.00
		Stationaries	4,911.00
		Telephone Charges	19,748.65
		Travelling and Conveyance	1,199.00
		Accounting Charges	3,000.00
		Web Domain & Design	1,500.00
		Bank Charges	705.00
		Fixed Assets:	
		Training & Camp Centre Hall Constructions	16,832.00
		Closing Balance	
		Cash in Hand	2,160.44
		ICIC Bank	3,558.95
		Indian Bank	57,916.87
		Kotak Mahindra	0.79
		Union Bank	864.00
Total	19,73,965.45	Total	19,73,965.45

REFERRED TO IN MY REPORT OF EVEN DATE


M. John Ravindran
 Chartered Accountant
 (Membership Number : 028566)



Place : Chennai
 Date: 27.10.2017

METRO MISSIONS

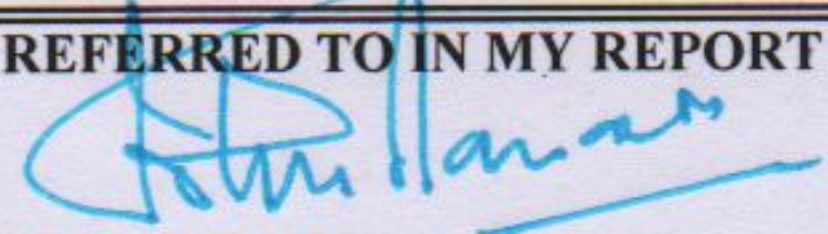
G6 Block, B3, Sri Mahalakshmi Apartments, Secretariat Colony Main Road, Adambakkam, Chennai - 600 088

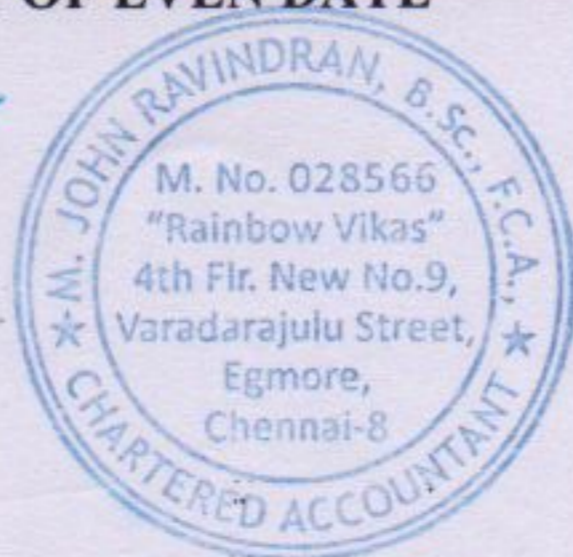
LOCAL ACCOUNT

Income and Expenditure Account for the year ended 31st March 2017

Expenditure	Amount	Income	Amount
Children Programme Expenses		Donation	18,95,529.76
Support For Children Programme Staff	8,36,826.00	Bank Interest	981.00
Children Christmas Programme	9,898.00	Excess of Expenditure over Income	14,811.83
Children Educational Aid	46,978.00		
Children Meeting Expenses	1,50,981.00		
Children Seminar & Meetings	2,520.00		
Volunteer Conveyance & Honorarium	1,45,336.00		
Vocational Bible School	75,573.00		
Programme Children Printing	25,146.00		
Programme Children Stationaries	6,374.00		
Tution Project Expenses	3,845.00		
Programme Staff Medical Expenses	20,974.00		
Programme Staff Conveyance	73,105.00		
Programme Staff Telephone Expenses	27,678.75		
Programme Staff Training Expenses	85,859.00		
Programme Staff Vehicle Maintenance	7,026.00		
Children's Staff Welfare Expenses	10,243.00		
Programme Tours & Travels	10,970.00		
Programme General Expenses			
Honorarium	6,000.00		
Rent	2,05,000.00		
Repair & Maintenance	28,900.00		
Vehicle Maintenance	17,172.00		
Contribution	3,000.00		
Administrative Expenses			
EPF Employers Contribution	46,900.00		
EPF Admin Charges	3,789.00		
Computer Maintenance	2,898.00		
Electricity Charges	1,872.00		
Postage & Telegram	2,482.00		
Printing & Xerox	4,223.00		
Stationaries	4,911.00		
Telephone Charges	19,748.65		
Travelling and Conveyance	1,199.00		
Accounting Charges	3,000.00		
Web Domain & Design	1,500.00		
Bank Charges	705.00		
Depreciation	18,690.19		
Total	19,11,322.59	Total	19,11,322.59

REFERRED TO IN MY REPORT OF EVEN DATE


M. John Ravindran
 Chartered Accountant
 (Membership Number : 028566)



Place : Chennai
 Date: 27.10.2017

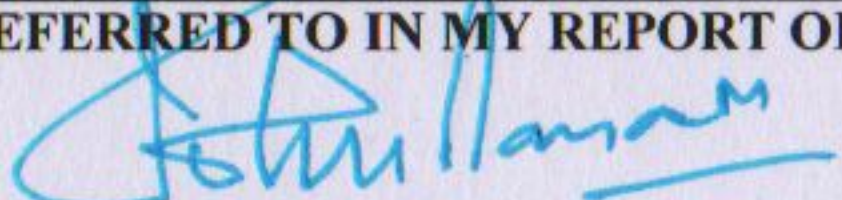
METRO MISSIONS

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

BALANCE SHEET AS AT 31ST MARCH 2017

Value as at 31-Mar-16	LIABILITIES		Value as at 31-Mar-17	Value as at 31-Mar-16	ASSETS	Value as at 31-Mar-17
21,28,658.63	TRUST FUND	21,28,658.63			FIXED ASSETS	
	Add: Excess of Income - FC	<u>1,02,900.47</u>		20,34,021.10	As Per Schedule	21,59,553.55
		22,31,559.10				
	Less: Excess of Expenses - LC	<u>14,811.83</u>	22,16,747.27		LOANS AND ADVANCES	
				1,00,000.00	Training & Camp Centre Hall Constructions	1,00,000.00
	LOANS AND ADVANCES			10,000.00	P.Vellaanganni	10,000.00
72,640.00	Unsecure Loan repaid		72,640.00			
	CURRENT LIABILITIES			164.44	CURRENT ASSETS:	
	Provident Fund Deduction		47,760.00	459.95	Cash in Hand	2,160.44
				47,456.51	ICICI Bank	3,558.95
				0.79	Indian Bank	57,916.87
				141.00	Kotak Mahindra	0.79
				2,006.14	Union Bank	864.00
				7,048.71	Cash in Hand - FC	1,625.14
					Cash at Bank - FC	1,467.54
22,01,298.63	TOTAL		23,37,147.27	22,01,298.63	TOTAL	23,37,147.27

REFERRED TO IN MY REPORT OF EVEN DATE


M. John Ravindran
 Chartered Accountant
 Mem No : 028566



Place : Chennai
 Date: 27.10.2017

METRO MISSIONS

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

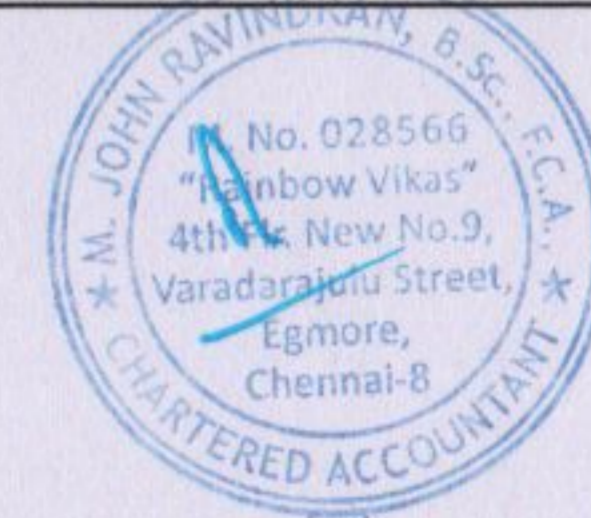
SCHEDULE : FIXED ASSETS

LOCAL ACCOUNT

SI. No.	Particulars	Rate	WDV as on 31-Mar-16	Additions		Total	Depreciation	WDV as on 31-Mar-17
				> 182 Days	< 182 Days			
1	Bajaj Caliber	15%	2,452.42			2,452.42	367.86	2,084.56
2	Computer	60%	4.04			4.04	2.42	1.62
3	Printer	15%	735.72			735.72	110.36	625.36
4	Land	0%	4,32,000.00			4,32,000.00	-	4,32,000.00
5	Furniture	10%	1,913.19			1,913.19	191.32	1,721.87
6	Hero Honda	15%	91,837.82			91,837.82	13,775.67	78,062.15
7	LCD Projector	15%	14,001.68	11,732.00	5,100.00	30,833.68	4,242.55	26,591.13
	TOTAL		5,42,944.87	11,732.00	5,100.00	5,59,776.87	18,690.19	5,41,086.68

FOREIGN CONTRIBUTION ACCOUNT

SI. No.	Particulars	Rate	WDV as on 31-Mar-16	Additions		Total	Depreciation	WDV as on 31-Mar-17
				> 182 Days	< 182 Days			
1	Hero Honda	15%	1,50,448.04			1,50,448.04	22,567.21	1,27,880.83
2	TVS Motor	15%	24,899.70			24,899.70	3,734.96	21,164.75
3	Computer	60%	10,592.00			10,592.00	6,355.20	4,236.80
4	Training & Camp Centre Hall Construction	WIP	13,05,136.49	1,07,634.00	52,414.00	14,65,184.49		14,65,184.49
	TOTAL		14,91,076.23	1,07,634.00	52,414.00	16,51,124.23	32,657.36	16,18,466.87
	GRAND TOTAL		20,34,021.10	1,19,366.00	57,514.00	22,10,901.10	51,347.55	21,59,553.55



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. Fixed Assets:

Fixed assets are 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.