

AUDIT REPORT

I/We have audited the account of NATIVE MEDICARE CHARITABLE TRUST, No.5/39, KALAPPANAICKENPALAYAM, SOMAYAM PALAYAM POST, COIMBATORE - 641 108 for the financial year ending the 31st March 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 2,58,986 /-
- (ii) foreign contribution of / worth Rs.1,02,91,371 /- was received by the Association during the financial year 2023-2024
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.40,317/- was received by the Association during the financial year 2023-2024
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2023-2024 was Rs. 10,94,128 /-
- (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 Receipt and Payment 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

Place: COIMBATORE

Date: 09.09.2024


(V .CHANDRAMOULI)

UDIN : 24021453BKCUZQ2409

V. CHANDRA MOULI, B.Sc., F.C.A.
Chartered Accountant
M.No.: 21453
339, Variety Hall Road
Coimbatore - 641 001

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
ACCOUNTS FOR THE YEAR ENDED 31.03.2024

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- a. The accounts are prepared on historical cost convention and complies with the mandatory accounting standards issued by the institute on Chartered Accounts of India.
- b. Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- a. Fixed Assets are stated at cost of acquisition or construction including directly attributable cost of bringing the asset to its working condition for intended use.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on accrual basis excluding Government-Grants, which are accounted on cash basis.

D. Foreign Currency Transactions

Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of realization.

As per my Report of Even date

V Chandramouli

Place: Coimbatore

Date: 09.09.2024

V. CHANDRA MOULI, B.Sc., F.C.A
Chartered Accountant
M.No.: 21453
339, Varisty Hall Road
Coimbatore - 641 001

Acknowledgement Number:502915750260924

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of NATIVE MEDICARE CHARITABLE TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In my opinion and to the best of my information, and according to information given to me, 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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant	VISVANATHAN CHANDRAMOULI
Membership Number	ARCA021453
Firm Registration Number	-
Address	339, VARIETY HALL ROAD, OPP TO CENTRAL BANK
IP Address	49.206.117.80
Place	COIMBATORE
Date	09-Sep-2024


NATIVE MEDICARE CHARITABLE TRUST
No.5/39, KALAPPANAICKENPALAYAM, SOMAYAMPALAYAM POST, COIMBATORE - 641 108.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024 (CONSOLIDATED)

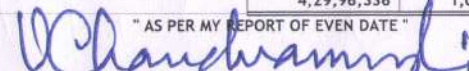
EXPENDITURE	LOCAL	FOREIGN	Rs. P.	INCOME	LOCAL	FOREIGN	Rs. P.
				By FUNDS RECEIVED FROM			
To PROJECT IMPLEMENTATION EXPENSES							
To TI Migrants Intervention (SCH I)	48,18,356		48,18,356	By Donation	40,94,562	6,67,061	47,61,623
To Promotion of stigma and discrimination free life with sustainable access to antiretroviral for PLHIV/CLHIV Tirupur District (SCH II)	277	50,01,910	50,02,187	By Karl Kuebel Stiftung , Germany		85,82,230	85,82,230
To Happy School Project (SCH III)	27,51,567		27,51,567	By M/s Boehringer Ingelheim Corporate Centre GmbH		10,42,080	10,42,080
To Provide a caring , supportive and protective environment through the Abhaya Shelter Home (SCH IV)	1,17,790		1,17,790	By Eicher Group Foundation	1,14,73,225		1,14,73,225
To Improving Infrastructure Facility in Selected tourist destination at ECR Pondicherry (SCH V)	26,24,641		26,24,641	By AMM Foundation	16,60,000		16,60,000
To Improving Waste Management System at Masinakudi Project (SCH VI)	31,17,955		31,17,955	By Interglobe Aviation Ltd	25,00,000		25,00,000
To Operation in Ambulance and Outwach Program at AMM Arunachalam Hospital , Nellikuppam , Cuddalore Dsit (SCH VII)	14,33,202		14,33,202	By BOSCH Global Software Technologies Pvt Ltd	11,05,170		11,05,170
To Enhancing Livelihood Opportunities for Transgenders Project (SCH VIII)	15,25,246		15,25,246	By Amazon	3,66,750		3,66,750
To Responsible Travel Project Coimbatore Zone (SCH IX)	56,91,285		56,91,285	By Usha International Limited	5,79,393		5,79,393
To Ensuring conducting environment among govt school children in SS Kulam block (SCH X)	3,66,750		3,66,750	By NTT DATA Information Processing Services Private Limited	32,99,850		32,99,850
To Organisation Expenses (SCH XI)	63,24,173	6,97,296	70,21,469	By Walkaroo Foundation	12,07,000		12,07,000
To Awareness Raising and to Improve the WASH Infrastructure (Drinking Water / Toilet) at Schools (SCH XII)	1,61,949	20,04,952	21,66,901	By NABARD	34,88,295		34,88,295
To Munnetram 360* a Corporate Social Responsibility (CSR) (SCH XIII)	12,00,000		12,00,000	By CIRCOR Flow Technologies India P Ltd	27,98,497		27,98,497
To Integrated Tribal Development Programme (SCH XIV)	19,10,124		19,10,124	By Tamil Nadu State AIDS Control Society	48,18,596		48,18,596
To Support the construction of toilet blocks with hand wash and safe drinking water facilities in two government schools in Chennai. It includes mural painting (SCH XV)	16,03,000		16,03,000	By SIDBI	2,09,450		2,09,450
To Support Higher Education Scholarship for 16 students belonging to HIV Infected families from Coimbatore (SCH XVI)	5,63,850		5,63,850	By Visteon Technical Service	9,79,106		9,79,106
To Support the construction of toilet blocks with hand wash and safe drinking water facilities in Idigarai Government School, Coimbatore. It includes mural painting (SCH XVII)	9,68,000		9,68,000	By Give India	12,41,554		12,41,554
To 300 school bags for Coimbatore (SCH XVIII)	1,65,000		1,65,000	By Ford Motor Private Limited	27,41,414		27,41,414
To Youth Empoverment at Keeranatham Housing Board (SCH XIX)	25,36,580		25,36,580	By Beneficiary Contribution	98,800		98,800
To CIRCOR Construction of Toilet and New Hand Wash (SCH XX)	28,80,071		28,80,071	By Interest	3,34,674	40,317	3,74,991
To Abhaya Students Shelter (SCH XXI)		13,60,615	13,60,615				
To KKS Education Support (SCH XXII)		24,536	24,536				
To Depreciation	6,86,858	7,50,092	14,36,949				
To Excess of Income Over Expenditure	15,49,663	4,92,288	20,41,950				
	4,29,96,336	1,03,31,688	5,33,28,025		4,29,96,336	1,03,31,688	5,33,28,025

PLACE : COIMBATORE
DATE : 09/09/2024

For Native Medicare Charitable Trust


Managing Trustee

" AS PER MY REPORT OF EVEN DATE "


V. CHANDRA MOULI, B.Sc., F.C.A.

Chartered Accountant

M.No.: 21453

339, Variety Hall Road

Coimbatore - 641 001

NATIVE MEDICARE CHARITABLE TRUST

No.5/39, KALAPPANAICKENPALAYAM, SOMAYAMPALAYAM POST, COIMBATORE - 641 108.

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	LOCAL	FOREIGN	Rs. P.	ASSETS	LOCAL	FOREIGN	Rs. P.
CORPUS FUND:	5,95,845		5,95,845	FIXED ASSETS:			
				As per Schedule	51,05,566	42,67,407	93,72,973
INCOME & EXPENDITURE ACCOUNT:				INVESTMENT			
As per Last Balance Sheet	99,40,853	52,76,485	1,52,17,338	Endowment in IOB	1,31,486		1,31,486
Prior Year Provision Transferred			-	Fixed Deposit	6,20,251	4,07,237	10,27,488
Deficit/Surplus as per Income & Expenditure Account	15,49,663	4,92,288	20,41,950				
				CURRENT ASSETS, LOANS & ADVANCES:			
	1,14,90,516	57,68,772	1,72,59,288	A. CURRENT ASSETS:			
CURRENT LIABILITIES:				Cash on Hand	24,438	2,150	26,588
Audit Fees Payable	1,88,800		1,88,800	Cash at Bank	58,74,503	10,91,978	69,66,481
				B. LOANS , ADVANCES & DEPOSITS:			
				Tax Deducted at Source	1,28,950	-	1,28,950
				Rent Advance	3,89,967		3,89,967
	1,22,75,161	57,68,772	1,80,43,933				
					1,22,75,161	57,68,772	1,80,43,933
PLACE : COIMBATORE				" AS PER MY REPORT OF EVEN DATE "			
DATE : 09/09/2024							

For Native Medicare Charitable Trust


Managing Trustee



V. CHANDRA MOULI, B.Sc., F.C.A
Chartered Accountant
M.No.: 21453
339, Variety Hall Road
Coimbatore - 641 001