

**AUDIT REPORT  
&  
FC STATEMENT OF ACCOUNTS**

**SCOPE INDIA**

R.S PURAM, DEVANDHANAPATTI

PERIYAKULAM TALUK,

THENI DISTRICT -625 602

**FY 2022- 2023**

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**Charles Fernando & Co.**  
***Chartered Accountants***

E-7, Varapradha "Vasudhara",  
78, TPK Road,  
Madurai-625 003.

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## INDEPENDENT AUDITOR'S REPORT

To

The Members of

SCOPE INDIA

THENI.

### Report on the Financial Statements

We have audited the accompanying **FOREIGN CONTRIBUTION ACCOUNT** of **SCOPE INDIA** which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### 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, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 misstatement.

We conducted our audit in accordance with the applicable Standards on Auditing. 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 on the financial statements



## 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 required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2023, and its Statement of Income and Expenditure for the year.

- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023;
- ii. In the case of the Income and Expenditure Account, Excess of Income over Expenditure for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

## Report on Other Legal & Statutory Requirements

- i. 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;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

Place: Madurai

Date: 02.08.2023

UDIN: 23026619BGUBBV8107



For Charles Fernando & Co  
Chartered Accountants

N. Charles Fernando  
Proprietor  
FRN: 0006045

SCOPE INDIA

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District



FOREIGN CONTRIBUTION ACCOUNT  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

(₹)

	RECEIPTS	Sch	31.03.2023	31.03.2022		PAYMENTS	Sch	31.03.2023	31.03.2022
To	Grant Received				By	Programme Expenses			
"	Railway Children, UK		-	50,36,890	"	Railway Children, UK	2	2,14,986	52,15,839
"	Social Security Administration - Retirement, Survivors & Disability Insurance -USA		9,10,186	8,49,259	"	Social Security Administration - Retirement, Survivors & Disability Insurance -USA	3	6,33,467	5,90,093
"	Bank Interest		43,322	54,132	"	Bank Charges		696	914
	<b>SUB TOTAL</b>		<b>9,53,508</b>	<b>59,40,281</b>		<b>SUB TOTAL</b>		<b>8,49,148</b>	<b>58,06,846</b>
"	Programme Advance Refund		2,34,247	2,58,128	"	Programme Advance Paid		2,57,190	2,60,938
"	Opening Balance	1			"	Closing Balance	1		
	Cash in Hand		223	81		Cash in Hand		223	223
	Cash at Bank		24,49,528	23,19,044		Cash at Bank		25,30,945	24,49,528
	<b>TOTAL</b>		<b>36,37,506</b>	<b>85,17,535</b>		<b>TOTAL</b>		<b>36,37,506</b>	<b>85,17,535</b>

"As per our report of even date"

PLACE: MADURAI

DATE : 02.08.2023

UDIN: 23026619BGUBBV8107

For Charles Fernando & Co  
Chartered Accountants



N. Charles Fernando  
Proprietor  
FRN: 0006045



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**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District



**FOREIGN CONTRIBUTION ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

(₹)

EXPENDITURE		Sch	31.03.2023	31.03.2022	INCOME		Sch	31.03.2023	31.03.2022
To	Program Expenses				By	Grant Received			
"	Railway Children, UK	2	2,14,986	52,15,839	"	Railway Children, UK		-	50,36,890
"	Social Security Administration - Retirement, Survivors & Disability Insurance -USA	3	6,33,467	5,90,093	"	Social Security Administration - Retirement, Survivors & Disability Insurance -USA		9,10,186	8,49,259
"	Bank Charges		696	914	"	Bank Interest		43,322	54,132
	<b>SUB TOTAL</b>		<b>8,49,148</b>	<b>58,06,846</b>		<b>SUB TOTAL</b>		<b>9,53,508</b>	<b>59,40,281</b>
"	Depreciation		33,197	40,127					
"	Excess of Income over Expenditure		71,163	93,309					
	<b>TOTAL</b>		<b>9,53,508</b>	<b>59,40,281</b>		<b>TOTAL</b>		<b>9,53,508</b>	<b>59,40,281</b>

PLACE: MADURAI

DATE : 02.08.2023

UDIN: 23026619BGUBBV8107

"As per our report of even date"

For Charles Fernando & Co  
Chartered Accountants



N.Charles Fernando  
Proprietor  
FRN: 0006045



**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District



**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS ON 31ST MARCH, 2023**

(₹)

LIABILITIES	SCH	31.03.2023	31.03.2022	ASSETS	SCH	31.03.2023	31.03.2022
General Fund	5	845	1,542	Fixed Assets	3		
Capital Fund	3	2,16,054	2,49,251	Other Project		5,090	5,722
Unutilised Project Fund				Railway Children Project - UK		2,10,964	2,43,529
Railway Children, UK	4	6,08,975	8,23,958				
Social Security Administration - Retirement, Survivors & Disability Insurance -USA		19,48,019	16,27,979				
				Closing Balance	1		
				Cash in Hand		223	223
				Cash at Bank		25,30,945	24,49,528
				Programme Advance		26,671	3,728
<b>TOTAL</b>		<b>27,73,893</b>	<b>27,02,730</b>	<b>TOTAL</b>		<b>27,73,893</b>	<b>27,02,730</b>

PLACE: MADURAI

"As per our report of even date"

DATE : 02.08.2023

UDIN: 23026619BGUBBV8107



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*For Charles Fernando & Co  
Chartered Accountants*

*N. Charles Fernando  
Proprietor  
FRN: 0006045*

**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District

**Schedule forming part of the Receipts & Payments Account and Balance Sheet  
for the year ended 31-03-2023**

(₹)

Schedule 1: Cash & Bank Balance	31.03.2023	31.03.2022
<b>Cash in Hand</b>		
Railway Children, UK	223	223
<b>Sub Total</b>	<b>223</b>	<b>223</b>
<b>Cash at Bank</b>		
<b>FCRA Main Account - SBI-87209</b>	90,800	2,14,081
<b>Railway Children, UK</b>		
IOB- 12421	50.50	51
SBI-VPM-92595	5,93,182	8,22,978
<b>Social Security Administration</b>		
IOB- 12421	18,45,739	14,11,244
<b>Other Projects -FC</b>	1,175	1,175
<b>Sub Total</b>	<b>25,30,945</b>	<b>24,49,528</b>
<b>Total</b>	<b>25,31,168</b>	<b>24,49,751</b>





SCOPE INDIA



R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Receipts and Payments Account, Income and Expenditure Account and Balance Sheet as on 31st March, 2023

SCHEDULE 2: RAILWAY CHILDREN PROJECT - UK

(₹)

PARTICULARS	REVENUE EXPENSES	CAPITAL EXPENSES	TOTAL
<b>A. Outreach and Drop in Centre</b>			
365-000-107 Family Restoration and Referral	534		534
<b>B. Staff Salary</b>			
365-000-011. Accountant Cum Office Admn (Part Time)	30,000		30,000
365-000-031- Child Welfare Officer	36,000		36,000
365-000-034- Social Worker	30,000		30,000
365-000-035- Social Worker CCI Work	60,000		60,000
<b>D. Overhead and Administration</b>			
365-000-203- Phones/Communication/office Utilities	20,852		20,852
<b>F. FSI &amp; CFS Activities</b>			
365-000-125 Monthly Running Cost	26,000		26,000
<b>G. Transforming Govt Children Home, Villupuram</b>			
365-000-141 Non Formal Education Material	2,145		2,145
<b>H. Action Research Consulting Programme</b>			
Accountant	1,935		1,935
Action Research Coordinator	6,774		6,774
Bank Charges	746		746
<b>Capital Expenditure "Sch4"</b>	-	-	-
<b>TOTAL</b>	<b>2,14,986</b>	<b>-</b>	<b>2,14,986</b>



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**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District

**FOREIGN CONTRIBUTION ACCOUNT****Schedules forming part of the Receipts and Payments Account, Income and Expenditure Account and Balance Sheet as on 31st March, 2023****SCHEDULE 3: Social Security Administration - Retirement, Survivors & Disability Insurance - USA**

(₹)

PARTICULARS	REVENUE EXPENSES	CAPITAL EXPENSES	TOTAL
Bank Charge	98		98
Care Giver (Nurse Staff)	1,08,000		1,08,000
Doctor Consulting Fees	1,20,000		1,20,000
Food Expenses	1,03,832		1,03,832
Helper (Maintenance Staff)	84,000		84,000
Hospitality Things Expenses	22,914		22,914
Medical Expenses	40,228		40,228
Physiotherapist Hon	96,000		96,000
Travel and Conveyance	58,395		58,395
<b>TOTAL</b>	<b>6,33,467</b>	<b>-</b>	<b>6,33,467</b>



**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District



**FOREIGN CONTRIBUTION ACCOUNT**

**Schedule forming part of the Receipts & Payments Account and Balance Sheet  
for the year ended 31-03-2023**

**SCHEDULE: 4 CAPITAL FUND, FIXED ASSETS AND DEPRECIATION**

(₹)

PARTICULARS	WDV AS ON 01.04.2022	ADDITION		NET VALUE AS ON 31.03.2023	DEPRECIATION		WDV as on 31.03.2023
		MORE THAN	LESS THAN		RATE	MORE THAN 180	
<b>Other Project</b>							
Electrical Equipments	214	-	-	214	15%	32	182
Furniture & Fittings	4,513	-	-	4,513	10%	451	4,062
Motor Cycle	995	-	-	995	15%	149	846
<b>Total</b>	<b>5,722</b>	-	-	<b>5,722</b>		<b>632</b>	<b>5,090</b>
<b>Railway Children Project - UK</b>							
Bedding, Utensils' etc	40,609	-	-	40,609	10%	4,061	36,548
Computer and Printer	129	-	-	129	40%	52	77
Cupboard and File Storage	14,260	-	-	14,260	10%	1,426	12,834
Table and Chairs	4,783	-	-	4,783	10%	478	4,305
Almira	5,467	-	-	5,467	10%	547	4,920
Bunker Bed	43,740	-	-	43,740	10%	4,374	39,366
CCTV Camera	30,675	-	-	30,675	15%	4,601	26,074
Desktop	4,428	-	-	4,428	40%	1,771	2,657
Fan	4,913	-	-	4,913	15%	737	4,176
Fire Extinguisher	6,816	-	-	6,816	10%	682	6,134
Grinder	3,685	-	-	3,685	15%	553	3,132
UPS Inverter	11,914	-	-	11,914	15%	1,787	10,127
Kitchen Utensils	13,122	-	-	13,122	10%	1,312	11,810
Laptop	5,346	-	-	5,346	40%	2,138	3,208
Light	2,641	-	-	2,641	15%	396	2,245
Mixer	1,842	-	-	1,842	15%	276	1,566
Mobile Phone	3,685	-	-	3,685	15%	553	3,132
Printer and Scan copy	15,660	-	-	15,660	15%	2,349	13,311
Refrigerator	9,211	-	-	9,211	15%	1,382	7,829
Television	11,361	-	-	11,361	15%	1,704	9,657
Water Purifier	9,242	-	-	9,242	15%	1,386	7,856
<b>Total</b>	<b>2,43,529</b>	-	-	<b>2,43,529</b>		<b>32,565</b>	<b>2,10,964</b>
<b>Grant Total</b>	<b>2,49,251</b>	-	-	<b>2,49,251</b>		<b>33,197</b>	<b>2,16,054</b>



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**SCOPE INDIA**

R.S Puram, Devadhanapatti - 625 602, Periyakulam Taluk, Theni District



**FOREIGN CONTRIBUTION ACCOUNT**

Schedule forming part of the Receipts & Payments Account and Balance Sheet  
for the year ended 31-03-2023

**SCHEDULE : 5 PROJECT FUND**

(₹)

S.N O	NAME OF THE DONOR	OPENING BALANCE	RECEIPTS		TOTAL RECEIPTS	PAYMENTS		TOTAL EXPENSES	CLOSING BALANCE
			GRANT	BANK INTEREST		REVENUE	CAPITAL		
1	Railway Children Project - UK	8,23,958	-	2	2	2,14,986	-	2,14,986	6,08,975
2	Social Security Administration - Retirement, Survivors & Disability Insurance -USA	16,27,979	9,10,186	43,320	9,53,506	6,33,467	-	6,33,467	19,48,019
	<b>TOTAL</b>	<b>24,51,938</b>	<b>9,10,186</b>	<b>43,322</b>	<b>9,53,508</b>	<b>8,48,452</b>	<b>-</b>	<b>8,48,452</b>	<b>25,56,994</b>

**SCHEDULE: 6 GENERAL FUND**

PARTICULARS	(₹)	
Opening Balance as on 01.04.2022	1,542	
Add: Transferred from Capital Account	33,197	
Add: Excess of Income over Expenditure	71,163	1,05,901
Less: Transferred to Project Fund Account		1,05,056
<b>Closing Balance as on 31.03.2023</b>		<b>845</b>





## SCOPE INDIA

R.S Puram, Devandhanpatti - 625 602

Schedule: 7 FC Notes forming part of financial Statement for the year ended  
31<sup>st</sup> March 2023

### Significant of Accounting Policies:

- Cash System is followed for all transactions and are recorded on cash basis as and when effected.
- Fixed Assets acquired during the previous years from the project funds were written off by charging depreciation in Income & Expenditure Account and the assets are shown in the Balance sheet after charging depreciation and corresponding value is shown as contra in contra in Capital Fund Account.
- Whereas for the purpose of Income & Expenditure Account depreciation has been charged on the assets and are shown in the Balance Sheet after charging depreciation and the corresponding value is shown as contra in Capital Fund Account.
- Depreciation on the Fixed Assets were charged at the rate prescribed in the Income Tax Act, 1961.
- Grants received from Donor Agencies were to specific purpose and hence it is shown separately under the head "Unutilized Specific Project Fund" to reflect the balance left in hand and to be applied to the following year for the purpose for which it was given.

### Notes on Accounts:

- Schedule 1to 3 annexed hereto forms part of the Receipts and Payments Account.
- Schedules 2 & 3 annexed hereto form part of the Income and Expenditure Account.
- Schedule 1,3 to 5 annexed hereto form part of the Balance Sheet
- The previous year figures have regrouped wherever it is necessary.

Place: Madurai

Date: 02.08.2023

UDIN: 23026619BGUBBV8107



For Charles Fernando & Co  
Chartered Accountants

N. Charles Fernando  
Proprietor  
FRN: 0006045