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INDEPENDENT AUDITOR'S REPORT

To The Members of KATTAIKUTTU SANGAM

Punjarasantankal Village, Aiyankarkulam Post,

Kanchipuram District 631502

Opinion

We have audited the accompanying financial statements of **KATTAIKUTTUSANGAM** ("the Society"), which comprise the Balance Sheet as at March 31, 2022, and the Statement of Income and Expenditure, Receipts and Payments account and notes to the accounts for the year ended on March 31, 2022 annexed there to.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the Society as at March 31, 2022, and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards and other accounting principles generally accepted in India.



This responsibility also includes maintenance of adequate accounting records to safeguard the assets of the Society and 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Society's management is responsible for assessing the society'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.

The Society's Management is responsible for overseeing the Society's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal financial 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern.



- If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.
- Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

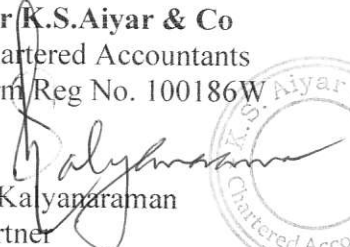
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We report that:

1. 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;
2. In our opinion, Kattaikuttu Sangam has kept proper books of account as required by law so far as appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of Account maintained by Kattaikuttu Sangam.

For **K.S.Aiyar & Co**
Chartered Accountants
Firm Reg No. 100186W


S. Kalyanaraman
Partner
M.No.200565



UDIN: 22200565APURNQ4842

Place: Chennai
Date: 24-08-2022

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

1. Basis of Preparation of Financial Statement:

The financial statements have been prepared and presented in accordance with generally accepted accounting principles (GAAP) in India. The financial statements have been prepared on cash basis and under the historical cost convention. However, Interest Income has been accounted on accrual basis in order to match TDS receivable with Form 26 AS.

2. Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation. The cost comprises purchase price net of trade discounts and rebates if any and also all expenses attributable to bringing the asset to its working condition for its intended use.

3. Depreciation:

Depreciation of Fixed Assets provided on Written Down Value Method in accordance with the Income Tax Act 1961. Management uses block concept as required under Income Tax Act 1961, therefore profit or loss on sale in fixed asset will be booked only when the entire block is sold.

4. Investment:

Investments are made in accordance with the requirements specified under section 11(5) of the Income Tax Act, 1961.

5. Source of Income:

- (a) All income is recognized on receipt basis except Interest income where Interest accrued is also recognised.
- (b) Capital Fund – This represents the accumulated balances of surplus income over expenditure every financial year.
- (c) Corpus Fund – This represents the amount contributed by the donor's specifically towards Corpus Fund.

(d) Donor Fund (Restricted fund) –This represents the amount contributed by donors towards specific purposes. Such Funds will be earmarked for application towards specific Projects.


(e) FCRA – Receipts:

As notified by the Central Government in Section 17(1) of The Foreign Contribution (Regulation) Act, 2010, foreign contributions are received in FCRA account in the specified branch of State Bank of India at New Delhi Main Branch (SBIN0000691).

The foreign contribution receipts are accounted for at exchange rates on the date of the receipt/amount credited in Bank account.


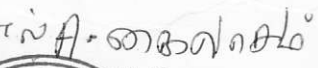

6. Previous year figures are regrouped wherever necessary to conform to the current year's classification.

For K.S.Aiyar & Co
Chartered Accountants
(Firm Reg.no.100186W)


S.Kalyanaraman
Partner
Membership no. 200565



For and on behalf of the executive Board

  
P.Rajagopal A.Kailasam M.Shanmugam

Executive
Director



Secretary

Treasurer

Date: 24.08.2022

Place: Chennai

Foreign Contribution-Consolidation

Balance Sheet as at 31st March, 2022

| Particulars | Sch No | Amounts in Rs. | |
|-----------------------------|--------|---------------------------|---------------------------|
| | | As at 31st March, 2022 | As at 31st March, 2021 |
| SOURCES OF FUNDS | | | |
| Capital Fund | 1 | 43,31,036.52 | 46,95,138.92 |
| Corpus Fund | 2 | 4,60,69,197.78 | 4,30,26,425.28 |
| Donor Fund | 3 | 21,13,099.98 | 21,42,157.40 |
| Current Liabilities | 4 | 12,80,008.00 | 2,00,001.00 |
| Total | | 5,37,93,342.27 | 5,00,63,722.60 |
| APPLICATION OF FUNDS | | | |
| Fixed Assets | 5 | 44,90,942.84 | 48,46,450.25 |
| Current Assets | 6 | 4,93,02,399.43 | 4,52,17,272.35 |
| Total | | 5,37,93,342.27 | 5,00,63,722.60 |

As per our report of even date annexed

For K.S. Aiyar & Company.,

Chartered Accountants

Firm Regn. No.100186W



EXECUTIVE DIRECTOR

Place: Chennai

Date: 24.08.2022

SECRETARY

TREASURER



S. KALYANARAMAN

Partner

M. No. 200565

Foreign Contribution-Consolidation

Schedules forming part of Balance Sheet as at 31st March, 2022

| Schedule | Particulars | Kattaikkuttu Sangam FC | Ferrario Bau | Stichting Kalai Manram | Stichting De Zaaijer | Stichting Fideel | Kerkgemeente p De Dominicus-gemeente | Hamasil Stiftung | Dalyan Foundation | Hamasil Stiftung-Garden | Kalai Manram | Total as at 31st March, 2022 | Total as at 31st March, 2021 |
|----------|--|------------------------|-------------------|------------------------|----------------------|------------------|--------------------------------------|------------------|-------------------|-------------------------|-------------------|------------------------------|------------------------------|
| 1 | Capital Fund | | | | | | | | | | | | |
| | Opening Balance as on 01.04.2021 | 4,695,138.92 | | | | | | | | | | 4,695,138.92 | 5,192,624.82 |
| | Less: Excess of Income over Expenditure | (364,102.40) | | | | | | | | | | (364,102.40) | (497,485.90) |
| | | 4,331,036.52 | | | | | | | | | | 4,331,036.52 | 4,695,138.92 |
| 2 | Corpus Fund | | | | | | | | | | | | |
| | Opening Balance as on 01.04.2021 | 43,026,425.78 | | | | | | | | | | 43,026,425.78 | 40,594,694.78 |
| | Add: Donations | | | | | | | | | | | | |
| | Add: Interest /accrued interest | 3,042,772.00 | | | | | | | | | | 3,042,772.00 | 2,481,730.00 |
| | ~ Closing Balance as on 31.03.2022 | 46,069,197.78 | | | | | | | | | | 46,069,197.78 | 43,026,424.78 |
| 3 | Donor Fund | | | | | | | | | | | | |
| | Refer Annexure 1 | | 33,049.22 | 292,481.00 | 282,279.00 | 148,703.00 | | 211,532.68 | 1,379.00 | 1,006,074.60 | 137,601.47 | 2,113,099.98 | 2,142,157.40 |
| 4 | Current Liabilities | | | | | | | | | | | | |
| | - Opening Balance | | 200,001.00 | | | | | | | | | 200,001.00 | 1,856,709.00 |
| | Add: Grant received in Advance CY | 1,080,007.00 | | | | | | | | | | 1,280,008.00 | 200,001.00 |
| | Less: (1) Grant Received in Advance PY | | (200,001.00) | | | | | | | | | (200,001.00) | (1,856,709.00) |
| | | 1,080,007.00 | 200,001.00 | | | | | | | | | 1,280,008.00 | 200,001.00 |
| 5 | Fixed Assets | | | | | | | | | | | | |
| | Please see Annexure 2 | 3,645,291.73 | 30,985.22 | | | | | 211,532.68 | | 603,133.20 | | 4,490,942.84 | 4,846,450.25 |
| 6 | Current Assets | | | | | | | | | | | | |
| | TDS refunds/deductions: | | | | | | | | | | | | |
| | ~ Opening Balance | 698,529.00 | | | | | | | 541.00 | 4,469.00 | 2,573.00 | 706,112.00 | 1,061,558.00 |
| | add: TDS deducted on FD interest | 313,415.00 | | | | | | | 100.00 | 2,601.00 | 1,790.00 | 317,906.00 | 194,039.00 |
| | Less: PY TDS receivable pre-financed from Sangam | | | | | | | | (477.00) | (3,511.00) | (769.00) | (269,337.00) | (16,316.00) |
| | Less: TDS refund received for FY 2019-2020 | (254,580.00) | | | | | | | 164.00 | 3,559.00 | 3,594.00 | 754,681.00 | 1,239,281.00 |
| | ~ Closing Balance as on 31.03.2022 | 747,364.00 | | | | | | | | | | 754,681.00 | 1,239,281.00 |
| | ~ TDS receivable from Sangam LC | 254,580.00 | | | | | | | 477.00 | 3,511.00 | 769.00 | 269,337.00 | (533,169.00) |
| | ~ Accrued interest on FD | 2,000,906.00 | | | | | | | 738.00 | 13,220.00 | 8,032.00 | 2,022,896.00 | 784,661.00 |
| | - Accrued interest on FD PY | 36,403.50 | | | | | | | | | | 36,403.50 | 0.50 |
| | Cash and Bank Balances & Fixed Deposits (Investments) | | | | | | | | | | | | |
| | Cash on Hand | 6,968.00 | | | | | | | | 5,806.00 | 9,881.00 | 22,655.00 | 29,863.00 |
| | Cash at Bank (SB Current a/c 10943781419) | 120,421.06 | | | | | | | | 176,845.40 | 115,325.47 | 412,591.93 | 562,485.35 |
| | Fixed Deposits | 45,383,834.00 | 200,001.00 | | | | | | | 200,000.00 | | 45,783,835.00 | 43,434,151.00 |
| | Total | 48,560,476.56 | 200,001.00 | | | | | | 1,379.00 | 402,941.40 | 137,601.47 | 49,302,399.48 | 45,217,272.85 |



Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2022

Schedule 3, Annexure 1: Donor Funds

| Particulars | Opening Balance as at 01.04.2021 | | | | | | Receipts | | | Grand Total (OB+ Receipts) |
|---------------------------------------|----------------------------------|-------------------|---|---------------------|-------------------|---------------------|---------------------|------------------|---------------------|----------------------------|
| | Cash | Bank | Deposits(Incl. Accrue d interest & TDS receivables) | Current Liability | Fixed assets | Total | Grants | Interest | Total | |
| Hamasil Stiftung | - | - | - | - | 253,686.70 | 253,686.70 | - | - | - | 253,686.70 |
| Dalyan Foundation | 2,390.00 | 43,607.70 | 101,321.00 | - | - | 147,318.70 | - | 1,374.00 | 1,374.00 | 148,692.70 |
| Hamasil Stiftung-Garden | 7,274.00 | 83,594.40 | 406,162.00 | - | 490,342.75 | 987,373.15 | 478,442.00 | 26,011.00 | 504,453.00 | 1,491,826.15 |
| KalaiManram | 8,158.00 | 185,741.27 | 505,267.00 | - | - | 699,166.27 | - | 17,889.00 | 17,889.00 | 717,055.27 |
| Ferrario Bau | 3,285.00 | 32,263.00 | 201,157.00 | (200,001.00) | 17,908.58 | 54,612.58 | 200,001.00 | 3,833.00 | 203,834.00 | 258,446.58 |
| Stichting Kalai Manram | - | - | - | - | - | - | 488,878.00 | - | 488,878.00 | 488,878.00 |
| Stichting De Zaaler | - | - | - | - | - | - | 1,201,355.00 | - | 1,201,355.00 | 1,201,355.00 |
| Stichting Eideel | - | - | - | - | - | - | 171,226.00 | - | 171,226.00 | 171,226.00 |
| Kerkgenootschap De Dominicus-gemeente | - | - | - | - | - | - | 1,956.00 | - | 1,956.00 | 1,956.00 |
| Total | 21,107.00 | 345,206.37 | 1,213,907.00 | (200,001.00) | 761,938.03 | 2,142,157.40 | 2,541,858.00 | 49,107.00 | 2,590,965.00 | 4,733,122.40 |



Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2022

Schedule 3, Annexure 1: Donor Funds

| Particulars | Utilisation | | | | | Closing Balance as at 31.03.2022 | | | | |
|---------------------------------------|---------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|------------------------------------|-------------------|---------------------|--|
| | Revenue | Capital | Total | Cash | Bank | Fixed deposit | Accrued Interest & TDS receivables | Fixed assets | Total | |
| Hamasil Stiftung | - | 42,154.01 | 42,154.01 | - | - | - | - | 211,532.68 | 211,532.68 | |
| Dalyan Foundation | 147,313.70 | - | 147,313.70 | - | - | - | 1,379.00 | - | 1,379.00 | |
| Hamasil Stiftung-Garden | 426,747.00 | 59,004.55 | 485,751.55 | 5,806.00 | 176,845.40 | 200,000.00 | 20,290.00 | 603,133.20 | 1,006,074.60 | |
| KalaiManram | 579,453.80 | - | 579,453.80 | 9,881.00 | 115,325.47 | - | 12,395.00 | - | 137,601.47 | |
| Ferrario Bau | 222,824.00 | 2,573.36 | 225,397.36 | - | - | - | 2,064.00 | 30,985.22 | 33,049.22 | |
| Stichting Kalai Manram | 196,397.00 | - | 196,397.00 | - | - | 292,481.00 | - | - | 292,481.00 | |
| Stichting De Zaaijer | 919,076.00 | - | 919,076.00 | - | - | 282,279.00 | - | - | 282,279.00 | |
| Stichting Fideel | 22,523.00 | - | 22,523.00 | - | - | 148,703.00 | - | - | 148,703.00 | |
| Kerkgemeenschap De Dominicus-gemeente | 1,956.00 | - | 1,956.00 | - | - | - | - | - | - | |
| Total | 2,516,290.50 | 103,731.93 | 2,620,022.43 | 15,687.00 | 292,170.87 | 923,463.00 | 36,128.00 | 845,651.11 | 2,113,099.98 | |



Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2022

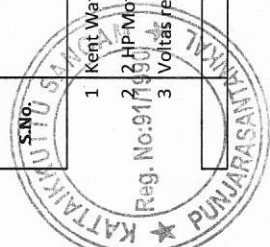
Schedule 5, Annexure 2: Fixed Assets

Sangam & Kuttu Kalai Kudam (Own assets acquired from Hivos, KM-Dezaaler, Zutphen, NCDO, KKG & Building RNE Building, BVL, MamaCash, KM/Impulsis1, Doen Foundation(31.3.2015), Other FC and Impulsis project closed assets WDV as at 30.9.2015 capitalized & GSRD Project WDV 30.9.17 capitalized)

| S.No. | Name of the assets | W.D.V as on 1st April, 2021 | Additions upto Sep 2021 | Additions after Sep 2021 | Deletions / Sold | Total | Depreciation | | W.D.V. as on 31st March, 2022 |
|-------|---|-----------------------------|-------------------------|--------------------------|------------------|---------------------|--------------|-------------------|-------------------------------|
| | | | | | | | Rate | Amount | |
| 1 | Furniture & Fixtures | 292,840.05 | - | - | 718.80 | 292,121.25 | 10% | 29,212.12 | 262,909.12 |
| 2 | Computer | 2,207.36 | - | - | - | 2,207.36 | 40% | 882.95 | 1,324.42 |
| 3 | Office Equipment | 31,528.79 | 8,500.00 | - | - | 40,028.79 | 15% | 6,004.32 | 34,024.47 |
| 4 | TVS 50 XL-Heavy Duty | 13,980.93 | - | - | - | 13,980.93 | 15% | 2,097.14 | 11,883.79 |
| 5 | Electric equipment (Speaker, amplifier) | 2,031.88 | - | - | - | 2,031.88 | 15% | 304.78 | 1,727.10 |
| 6 | Musical Instruments/Others | 1,380.98 | - | - | - | 1,380.98 | 15% | 207.15 | 1,173.83 |
| 7 | Solar Equipment-Street lights | 33,350.40 | - | - | - | 33,350.40 | 40% | 13,340.16 | 20,010.24 |
| | - Solar ongrid system | 80,779.61 | - | - | - | 80,779.61 | 40% | 32,311.84 | 48,467.77 |
| | | 458,100.00 | 8,500.00 | - | 718.80 | 465,881.20 | | 84,360.46 | 381,520.74 |
| 8 | Kuttu Kalai Kudam Building | 2,321,569.63 | - | - | - | 2,321,569.63 | 10% | 232,156.96 | 2,089,412.67 |
| | Iron shed-Class rooms | 66,982.40 | - | - | - | 66,982.40 | 10% | 6,698.24 | 60,284.16 |
| | Library Building | 381,625.09 | - | - | - | 381,625.09 | 10% | 38,162.51 | 343,462.58 |
| 9 | Staff & Guest quarters | 608,570.43 | - | - | - | 608,570.43 | 10% | 60,857.04 | 547,713.38 |
| 10 | Gurukula Hostel-2 | 247,664.66 | - | - | - | 247,664.66 | 10% | 24,766.47 | 222,898.19 |
| | | 3,626,412.21 | - | - | - | 3,626,412.21 | | 362,641.22 | 3,263,770.99 |
| | Grand Total | 4,084,512.21 | 8,500.00 | - | 718.80 | 4,092,293.41 | | 447,001.68 | 3,645,291.73 |

Ferrario Bau-Switzerland

| S.No. | Name of the assets | W.D.V as on 1st April, 2021 | Additions upto Sep 2021 | Additions after Sep 2021 | Deletions / Sold | Total | Depreciation | | W.D.V. as on 31st March, 2022 |
|-------|-----------------------------------|-----------------------------|-------------------------|--------------------------|------------------|-----------|--------------|----------|-------------------------------|
| | | | | | | | Rate | Amount | |
| 1 | Kent Water filter | 13,960.35 | - | - | - | 13,960.35 | 10% | 1,396.04 | 12,564.32 |
| 2 | HP-Motor pumpset (Suguna) partial | 3,948.23 | - | - | - | 3,948.23 | 10% | 394.82 | 3,553.41 |
| 3 | Volta's refrigerator | - | - | 15,650.00 | - | 15,650.00 | 10% | 782.50 | 14,867.50 |
| | | 17,908.58 | - | 15,650.00 | - | 33,558.58 | | 2,573.36 | 30,985.22 |



Foreign Contribution-Consolidation

Schedules Forming Part of Balance Sheet as at 31st March, 2022

Schedule 5, Annexure 2: Fixed Assets

Hamasil Stiftung-Switzerland

| S.No. | Name of the assets | W.D.V as on 1st April, 2021 | Additions upto Sep 2021 | Additions after Sep 2021 | Deletions / Sold | Total | Depreciation | | W.D.V. as on 31st March, 2022 |
|-------|------------------------------|-----------------------------|-------------------------|--------------------------|------------------|-------------------|--------------|------------------|-------------------------------|
| | | | | | | | Rate | Amount | |
| 1 | Furniture & Fixtures | 25,390.84 | - | - | - | 25,390.84 | 10% | 2,539.08 | 22,851.75 |
| 2 | Solar Equipment | 1,724.98 | - | - | - | 1,724.98 | 40% | 689.99 | 1,034.99 |
| 3 | Office Equipment | 34,744.63 | - | - | 8,019.00 | 26,725.63 | 15% | 4,008.84 | 22,716.79 |
| 4 | Honda activa-TN21BJ1776 | 36,463.13 | - | - | - | 36,463.13 | 15% | 5,469.47 | 30,993.66 |
| 5 | Computer/software | 19,637.71 | - | - | - | 19,637.71 | 40% | 7,855.08 | 11,782.63 |
| 6 | Library building & 2hp Motor | 135,725.41 | - | - | - | 135,725.41 | 10% | 13,572.54 | 122,152.87 |
| | Total | 253,686.70 | - | - | 8,019.00 | 245,667.70 | | 34,135.01 | 211,532.66 |

Hamasil Stiftung-Garden (Switzerland)

| S.No. | Name of the assets | W.D.V as on 1st April, 2021 | Additions upto Sep 2021 | Additions after Sep 2021 | Deletions / Sold | Total | Depreciation | | W.D.V. as on 31st March, 2022 |
|-------|---|-----------------------------|-------------------------|--------------------------|------------------|-------------------|--------------|------------------|-------------------------------|
| | | | | | | | Rate | Amount | |
| 1 | Furniture & Fixtures | - | - | - | - | - | 10% | - | - |
| 2 | Office Equipment | 63,313.59 | - | - | - | 63,313.59 | 15% | 9,497.04 | 53,816.55 |
| 3 | Pumpset (1,2,3 & 5 HP openwell and Submersible) | 65,508.48 | - | - | - | 65,508.48 | 10% | 6,550.85 | 58,957.63 |
| 4 | Computer/software | - | - | - | - | - | 40% | - | - |
| 5 | Watertank (in the Ground) & Shed of Cow, Hens | 308,404.49 | - | 107,398.00 | - | 415,802.49 | 10% | 36,210.35 | 379,592.14 |
| 6 | Others-(sprinklers);Woodcutter & Handspraymachine | 53,116.20 | 14,347.00 | - | - | 67,463.20 | 10% | 6,746.32 | 60,716.88 |
| 7 | Live stock of Cow(1);Goats(3) | - | 50,050.00 | - | - | 50,050.00 | 0% | - | 50,050.00 |
| | Total | 490,342.75 | 64,397.00 | 107,398.00 | - | 662,137.75 | | 59,004.55 | 603,133.20 |



Foreign Contribution-Consolidation
Income & Expenditure Account for the year ended 31st March, 2022

Amounts in Rs.

| Particulars | Sch No | Kattaikkuttu Sangam FC | | Donor Fund | | | | | As at 31st March, 2022 | As at 31st March, 2021 | |
|----------------------------|--------|------------------------|----------------------|---------------------|-------------------|---------------------------------------|------------------|-------------------|------------------------|------------------------|-------------------------|
| | | Corpus Fund | Sangam (Included FB) | Stichting De Zaaler | Stichting Fideel | Kerkgenootschap De Dominicus-gemeente | Hamasil Stiftung | Dalyan Foundation | | | Hamasil Stiftung-Garden |
| INCOME | | | | | | | | | | | |
| Donor Grants received | 7 | - | 200,001.00 | 1,201,355.00 | 171,226.00 | 1,956.00 | - | 478,442.00 | - | 2,541,858.00 | 3,279,823.00 |
| Kattaikkuttu Sangam Income | 8 | - | 862,815.16 | - | - | - | - | - | - | 862,815.16 | 844,822.00 |
| Other Income | 9 | 3,042,772.00 | 83,740.00 | - | - | - | - | 1,374.00 | 26,011.00 | 3,171,786.00 | 2,503,910.50 |
| Total | | 3,042,772.00 | 1,146,556.16 | 1,201,355.00 | 171,226.00 | 1,956.00 | - | 1,374.00 | 504,453.00 | 6,576,459.16 | 6,628,555.50 |
| EXPENDITURE | | | | | | | | | | | |
| Program Expenses | 10 | - | 1,025,320.50 | 915,766.00 | 21,099.00 | - | - | 147,313.70 | 426,226.00 | 3,309,555.00 | 3,421,358.06 |
| Administrative Expenses | 11 | - | 57,326.38 | 3,310.00 | 1,424.00 | 1,956.00 | 8,019.00 | - | 521.00 | 74,577.38 | 249,680.90 |
| Depreciation | | - | 449,575.04 | - | - | - | 34,135.01 | - | 59,004.55 | 542,714.61 | 625,383.26 |
| Total | | - | 1,532,221.92 | 919,076.00 | 22,523.00 | 1,956.00 | 42,154.01 | 147,313.70 | 485,751.55 | 3,926,846.99 | 4,296,422.22 |

Excess of Expenditure over Income/Reserved for Project fund

| | | | | | | | | | | | | |
|--|--------------|--------------|------------|------------|------------|---|-------------|--------------|-----------|--------------|--------------|--------------|
| | 3,042,772.00 | (385,665.76) | 292,481.00 | 282,279.00 | 148,703.00 | - | (42,154.01) | (145,939.70) | 18,701.45 | (561,564.80) | 2,649,612.17 | 2,332,133.28 |
|--|--------------|--------------|------------|------------|------------|---|-------------|--------------|-----------|--------------|--------------|--------------|



EXECUTIVE DIRECTOR

SECRETARY

TREASURER

As per our report of even date annexed
For K.S. Aiyar & Company,
Chartered Accountants
Firm Regn. No. 100186W

(Signature)
S. KALYANARAMAN
Partner

M. No. 200565



Place: Chennai
Date: 24.08.2022

Foreign Contribution-Consolidation

Schedules forming part of the Income & Expenditure Account for the year ended 31st March, 2022

Amounts in Rs.

| Sch.no | PARTICULARS | Kattaikkuttu Sangam-FC | | | | | | | Donor Fund | | | As at 31st March, 2022 | As at 31st March, 2021 | |
|--------|---|------------------------|-----------------------|------------------------|---------------------|-------------------|---------------------|------------------|-------------------|-------------------------|-------------------|------------------------|------------------------|---------------------|
| | | Corpus Fund | Stichting laap&Viobou | Stichting Kalai Manram | Stichting Zaaier | Stichting Fideel | Kerkegnootsc hap De | Hamasil Stiftung | Dalyan Foundation | Hamasil Stiftung-Garden | KalaiManram | | | |
| 7 | Donor Grants Received | | | | | | | | | | | | | |
| | Donors Grant (includes FC Receipt ac.) | - | 200,001.00 | 488,878.00 | 1,201,355.00 | 171,226.00 | 1,956.00 | - | - | 478,442.00 | - | - | 2,541,858.00 | 3,279,823.00 |
| | Total | - | 200,001.00 | 488,878.00 | 1,201,355.00 | 171,226.00 | 1,956.00 | - | - | 478,442.00 | - | - | 2,541,858.00 | 3,279,823.00 |
| 8 | Kattaikkuttu Sangam Income | | | | | | | | | | | | | |
| | Kattaikkuttu Sangam (FC Donations) | - | 862,815.16 | - | - | - | - | - | - | - | - | - | 862,815.16 | 844,822.00 |
| | Total | - | 862,815.16 | - | - | - | - | - | - | - | - | - | 862,815.16 | 844,822.00 |
| 9 | Other Income | | | | | | | | | | | | | |
| | FD Interest & Accrued interest other receipts | 3,042,772.00 | 82,390.00 | - | - | - | - | - | - | 1,374.00 | 26,011.00 | 17,889.00 | 3,170,436.00 | 2,503,910.50 |
| | Total | 3,042,772.00 | 83,740.00 | - | - | - | - | - | - | 1,374.00 | 26,011.00 | 17,889.00 | 3,171,786.00 | 2,503,910.50 |
| 10 | Program Expenses | | | | | | | | | | | | | |
| | FC General | - | 1,025,320.50 | 194,376.00 | 915,766.00 | 21,099.00 | - | - | - | 147,313.70 | 426,226.00 | 579,453.80 | 3,309,555.00 | 3,421,358.06 |
| | Total | - | 1,025,320.50 | 194,376.00 | 915,766.00 | 21,099.00 | - | - | - | 147,313.70 | 426,226.00 | 579,453.80 | 3,309,555.00 | 3,421,358.06 |
| 11 | Administrative Expenses | | | | | | | | | | | | | |
| | Office expenses; Electricity & energy cost; Local transport; Consultancy & service expenses; Building & equipment maintenance | - | 46,997.80 | - | - | - | - | - | - | - | - | - | 46,997.80 | 240,176.90 |
| | Bank Charges | - | 9,609.78 | 2,021.00 | 3,310.00 | 1,424.00 | 1,956.00 | - | - | - | 521.00 | - | 18,841.78 | 699.00 |
| | Loss on buyback of Honor mobile & Fridge | - | 718.80 | - | - | - | - | - | - | - | - | - | 8,037.80 | 8,805.00 |
| | Total | - | 57,326.38 | 2,021.00 | 3,310.00 | 1,424.00 | 1,956.00 | - | - | - | 521.00 | - | 74,577.38 | 249,680.90 |



Foreign Contribution-Consolidation

Consolidated Receipts and Payments Account for the year ended 31st March, 2022

| Particulars | Schedule | Amounts in Rs. | |
|----------------------------|----------|---------------------------|---------------------------|
| | | As at 31st March, 2022 | As at 31st March, 2021 |
| RECEIPTS | | | |
| Opening Balance | 12 | 43,726,499.35 | 41,479,284.31 |
| Kattaikkuttu Sangam Income | 13 | 1,660,382.16 | 844,822.00 |
| Other Income | 14 | 1,731,689.00 | 3,347,570.00 |
| Donor Receipts | 15 | 3,302,219.00 | 1,623,115.00 |
| Corpus Fund receipts | 16 | - | 498,041.00 |
| Total | | 50,420,789.51 | 47,792,832.31 |
| PAYMENTS | | | |
| Program Expenses | 17 | 3,787,476.00 | 3,421,358.06 |
| Administrative Expenses | 18 | 65,839.58 | 233,399.90 |
| Capital Payments | 19 | 348,392.00 | 411,575.00 |
| Closing Balances | 20 | 46,219,081.93 | 43,726,499.35 |
| Total | | 50,420,789.51 | 47,792,832.31 |

As per our report of even date annexed
For K.S. Aiyar & Company.,
Chartered Accountants
Firm Regn. No.100186W



EXECUTIVE DIRECTOR

Place: Chennai

Date: 24.08.2022

SECRETARY

TREASURER

S. KALYANARAMAN

Partner

M. No. 200565



KATTAIKKUTTU SANGAM36 Punjarasantankal Village, Aiyankarkulam Post, Kanchipuram District-631502, Tamil Nadu, INDIA
Foreign Contribution-Consolidation

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2022

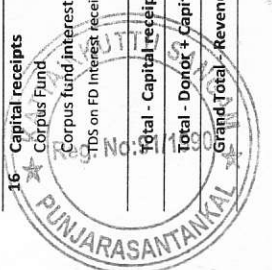
Amounts in Rs.

As at 31st March,
2021

As at 31st March, 2022

Grants and Donations received in FC Account SBI NewDelhi Main Branch (4007099486)

| Sch.no. | PARTICULARS | Donor Fund | | | | | | | | | | Total | |
|-----------|---|---------------------------------------|----------------------------------|---------------------------|------------------------|--|-------------------|-----------------------------|------------------|-----------------|------------------|---------------------|---------------------|
| | | Kattaikkuttu Sangam FC Corpus Fund | Sangam (Included FAH & FB) | Stichting Kalai Manram | Stichting De Zaaler | Stichting Fideel Kerkgemeenschap De Dominicus- | Dalyan Foundation | Hamasil Stiftung- Garden | KalaiManram | Total | | | |
| 13 | Kattaikkuttu Sangam Income | | | | | | | | | | | | |
| | Donations | | 811,082.16 | - | - | - | - | - | - | - | - | - | 811,082.16 |
| | Support to Kattaikkuttu Artists Covid 19 | | 213,430.00 | - | - | - | - | - | - | - | - | - | 213,430.00 |
| | Equal access to the arts | | 157,949.00 | - | - | - | - | - | - | - | - | - | 157,949.00 |
| | Grants (General) | | - | - | - | - | - | - | - | - | - | - | - |
| | Other receipts | | - | - | - | - | - | - | - | - | - | - | - |
| | Kattaikkuttu Awareness Programme | | - | - | - | - | - | - | - | - | - | - | - |
| | Grants (Internal) received in FC Receipt a/c for Hamasil | | 477,921.00 | - | - | - | - | - | - | - | - | - | 477,921.00 |
| | Total | | 1,660,382.16 | | | | | | | | | | 1,660,382.16 |
| 14 | Other Income | | | | | | | | | | | | |
| | FD Interest/Other receipts | 1,672,520.00 | 32,743.00 | - | - | - | - | 1,398.00 | 13,152.00 | 11,876.00 | - | - | 1,731,689.00 |
| 15 | Donor Fund | | | | | | | | | | | | |
| | Donor grants | | | | | | | 762,317.00 | 478,442.00 | - | - | - | 1,240,759.00 |
| | Support to Kattaikkuttu Artists Covid 19 | | 488,878.00 | 487,969.00 | - | - | - | - | - | - | - | - | 976,847.00 |
| | Equal access to the arts | | - | 713,386.00 | 171,226.00 | - | - | - | - | - | - | - | 884,612.00 |
| | - Reserved for 2022-2023 | | 200,001.00 | - | - | - | - | - | - | - | - | - | 200,001.00 |
| | Total - Donor Fund | | 200,001.00 | 488,878.00 | 1,201,355.00 | 171,226.00 | 762,317.00 | 478,442.00 | 11,876.00 | 1,398.00 | 11,876.00 | 1,623,115.00 | 3,302,219.00 |
| 16 | Capital receipts | | | | | | | | | | | | |
| | Corpus Fund | | | | | | | | | | | | |
| | Corpus fund Interest | | - | - | - | - | - | - | - | - | - | - | - |
| | TDs on FD Interest received | | - | - | - | - | - | - | - | - | - | - | - |
| | Total - Capital receipts | | | | | | | | | | | | |
| | Total - Donor + Capital | | | | | | | | | | | | |
| | Grand Total - Revenue + Capital | 1,672,520.00 | 1,693,125.16 | - | - | - | - | 1,398.00 | 478,442.00 | 11,876.00 | 11,876.00 | 1,623,115.00 | 6,694,290.16 |



Foreign Contribution-Consolidation

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2021

Amounts in Rs.

| Sch.no. | PARTICULARS | Kattaikkuttu Sangam FC | | | | | Donor Fund | | As at 31st March, 2022 | As at 31st March, 2021 | |
|--------------|---|------------------------|----------------------------|------------------------|----------------------|-------------------|--|-------------------|------------------------|------------------------|-------------------------|
| | | Corpus Fund | Sangam (Included FAH & FB) | Stichting Kalai Manram | Stichting De Zaaijer | Stichting Fideel | Kerkgenootscha p De Dominicus-gemeente | Dalyan Foundation | | | Hamsail Stiftung-Garden |
| 17 | Revenue | | | | | | | | | | |
| | Program Expenses | | | | | | | | | | |
| 410-450 | Salaries & professional fees (Activity) | 463,300.00 | | | | | | 51,000.00 | 252,550.00 | 331,500.00 | 2,532,540.06 |
| 460 | Social security | | | | | | | | | 31,173.00 | 27,113.00 |
| 710 | Public Relations/Maintenance & others | 20,722.00 | | | | | | | | | 110,108.73 |
| 810 | Contingency | | | | | | | | | 1,965.00 | 959.00 |
| 910 | Requirement theatre-Costumes | 2,400.00 | | | | | | | | 2,400.00 | |
| 920 | Care earlier Requirements Kattaikkuttu Gurukulam & Education | 217,560.50 | | | | | | 43,313.70 | 25,027.00 | 188,315.80 | 347,665.27 |
| 3.6 | Support to Kattaikkuttu Artists for Covid 19 | 209,491.00 | | 194,376.00 | 486,260.00 | | | | | | 156,182.00 |
| 1110 | Workshops students/Artistic training | 12,000.00 | | | | | | 53,000.00 | | 26,500.00 | 145,006.00 |
| 1120 | Equal access in the Arts | | | 429,506.00 | | 21,099.00 | | | | | 450,605.00 |
| 1210 | Productions | | | | | | | | | | |
| 1410 | Annual Festival | | | | | | | | | | |
| 1620 | Capacity Building/Sustainability | 94,847.00 | | | | | | | 148,649.00 | | 243,496.00 |
| | Transfer to FC UC account 10943781419 and Wrongly received in LC donation | 482,921.00 | | | | | | | | | 482,921.00 |
| Total | | 1,503,241.50 | 194,376.00 | 915,766.00 | 21,099.00 | 147,313.70 | 426,226.00 | 579,453.80 | 3,787,476.00 | 3,421,358.06 | |
| 18 | Administrative Expenditure | | | | | | | | | | |
| 600 | Office expenses | 26,077.40 | | | | | | | | | 40,806.30 |
| 600 | Meeting & liaison expenses | | | | | | | | | | |
| 600 | Power & energy costs | 4,872.40 | | | | | | | | | 51,113.60 |
| 640 | Transport | 7,666.00 | | | | | | | | | 39,445.00 |
| 650 | Taxes, insurance and renewal licences | 8,382.00 | | | | | | | | | 6,252.00 |
| 660 | Statutory Audit/Consultancy | | | | | | | | | | 5,900.00 |
| 670 | Bank service expenses | 9,609.78 | 2,021.00 | 3,310.00 | 1,424.00 | 1,956.00 | 521.00 | | | | 699.00 |
| 680 | Building, Equipment & Property maintenance | | | | | | | | | | 18,841.78 |
| Total | | 56,607.58 | 2,021.00 | 3,310.00 | 1,424.00 | 1,956.00 | 521.00 | 65,839.58 | 233,999.50 | 89,184.00 | |



Foreign Contribution-Consolidation

Schedules forming part of the Receipts and Payments Account for the year ended 31st March, 2022

Amounts in Rs.

| Sch.no | PARTICULARS | Kattaikkuttu Sangam FC | | | | AS at 31st March, AS at 31st March, | |
|--------|--|------------------------|--|----------------------|--------------------------------|-------------------------------------|--------------|
| | | Corpus Fund | Sangam (included FB, St ichting KM, Dezaaier, Fideel & Keranootshop | Dalyan Foundation | Hamasil Stiftung- Garden | 2022 | 2021 |
| 19 | Capital | | | | | | |
| | Other Capital Items | | | | | | |
| | Volta refrigerator | | 14,300.00 | | | 14,300.00 | |
| | Furniture & Fittings (Wood cutter & Hand spray machine) | | | | 14,347.00 | 14,347.00 | |
| | Kent Water Filter | | | | | | 15,700.00 |
| | Nokia smart mobiles | | 8,500.00 | | | 8,500.00 | |
| | Solar Street Lights(4nos) & other Equipments of Invertor & Batteries | | | | | | 106,113.00 |
| | Live stocks of Cows (1) & Goats (3) | | | | | | |
| | Shed for Cows, hens & Goats | | | | 50,050.00 | 50,050.00 | |
| | FDS-deducted on FDs Interest | 148,144.00 | 3,187.00 | 82.00 | 1,269.00 | 153,797.00 | 289,762.00 |
| | Total -Capital expenses | 148,144.00 | 25,987.00 | 82.00 | 173,064.00 | 348,392.00 | 411,575.00 |
| | Grand Total -Revenue + Capital | 148,144.00 | 2,725,788.08 | 147,395.70 | 599,811.00 | 4,201,707.58 | 4,066,332.96 |



Foreign Contribution-Consolidation

Schedule 12: Opening Balances

| Particulars | Kattaikkuttu Sangam FC | | | Donor Fund | | | Total as at 01.04.2021 | Total as at 01.04.2020 |
|------------------------|------------------------|----------------------------|------------------|-------------------|-------------------------|-------------------|---------------------------|---------------------------|
| | Corpus Fund | Sangam (Included FAH & FB) | Hamasil Stiftung | Dalyan Foundation | Hamasil Stiftung-Garden | KalaiManram | | |
| Investments | | | | | | | | |
| Fixed Deposits | | | | | | | | |
| ~ KK Sangam | | | | | | | 1,000,000.00 | 1,450,000.00 |
| ~ Corpus Fund | 41,534,151.00 | 600,000.00 | | | | | 600,000.00 | 550,000.00 |
| Cash and Bank Balances | | | | | | | 41,534,151.00 | 38,144,421.00 |
| Cash on Hand | | 12,041.00 | | 2,390.00 | 7,274.00 | 8,158.00 | 29,863.00 | 13,068.00 |
| Cash at Bank | | 249,541.98 | | 43,607.70 | 83,594.40 | 185,741.27 | 562,485.35 | 1,321,795.31 |
| Total | | 261,582.98 | | 45,997.70 | 90,868.40 | 193,899.27 | 592,348.35 | 1,334,863.31 |
| Grand Total | 41,534,151.00 | 861,582.98 | | 145,997.70 | 490,868.40 | 693,899.27 | 43,726,499.35 | 41,479,284.31 |

Foreign Contribution-Consolidation

Schedule 20: Closing Balances

| Particulars | Kattaikkuttu Sangam FC | | | Donor Fund | | | Total as at 31.03.2021 |
|---|------------------------|---|------------------|-------------------|-------------------------|-------------------|---------------------------|
| | Corpus Fund | Sangam (Included FB, Stichting KM, Dezaaler, Fideel & Kergnootshop) | Hamasil Stiftung | Dalyan Foundation | Hamasil Stiftung-Garden | KalaiManram | |
| Investments | | | | | | | |
| Fixed Deposits: | | | | | | | |
| - FB - FD 40833372826 | | 200,001.00 | | | | | 200,001.00 |
| - FD40574420047 | | 400,000.00 | | | | | 400,000.00 |
| - FD 40574421472 | | 150,000.00 | | | | | 150,000.00 |
| - FD4067710130886 | | 760,361.00 | | | | | 760,361.00 |
| - FD 40765137947 | | 300,000.00 | | | | | 300,000.00 |
| - FD 40765167575 | | 200,000.00 | | | | | 200,000.00 |
| - FD 40765219843 | | 100,000.00 | | | | | 100,000.00 |
| - FD 40833398958 | | 319,646.00 | | | | | 319,646.00 |
| - FD 40878017393 | | 95,300.00 | | | | | 95,300.00 |
| ~ Corpus Fund | | 2,525,308.00 | | | | | 2,525,308.00 |
| - FD 40238471106 | 479,976.00 | | | | | | 479,976.00 |
| - FD 40324619118 | 111,995.00 | | | | | | 111,995.00 |
| - FD 40324672309 | 1,000,000.00 | | | | | | 1,000,000.00 |
| - FD 40433832020 | 1,000,000.00 | | | | | | 1,000,000.00 |
| - FD38647576851 | 8,927,401.00 | | | | | | 8,927,401.00 |
| - FD 38647578429 | 1,000,000.00 | | | | | | 1,000,000.00 |
| - FD 40433869425 | 225,853.00 | | | | | | 225,853.00 |
| - FD 40433869877 | 17,053.00 | | | | | | 17,053.00 |
| - FD 40692067526 | 17,144.00 | | | | | | 17,144.00 |
| - FD 37209424465 | 6,215,456.00 | | | | | | 6,215,456.00 |
| - FD37484307404 | 5,220,979.00 | | | | | | 5,220,979.00 |
| - FD 37484308146 | 369,648.00 | | | | | | 369,648.00 |
| - FD 40833367588 | 680,191.00 | | | | | | 680,191.00 |
| - FD 39207038737 | 200,503.00 | | | | | | 200,503.00 |
| - FD 36821132986 | 7,664,927.00 | | | | | | 7,664,927.00 |
| - FD 36591930042 | 1,000,000.00 | | | | | | 1,000,000.00 |
| - FD 40050247576 | 43,058,527.00 | | | | | | 43,058,527.00 |
| ~ K-Projects Fund | | | | | 200,000.00 | | 200,000.00 |
| Cash and Bank Balances | | | | | | | |
| Cash on Hand | | 6,968.00 | | | 5,806.00 | 9,881.00 | 22,655.00 |
| Cash at Bank (Kanchipuram) | | 120,420.68 | | | 176,845.40 | 115,325.47 | 412,591.55 |
| Cash at Bank (K. No.4007099486-SBI-New Delhi) | | 0.38 | | | | | 0.38 |
| Sub Total | | 127,389.06 | | | 182,651.40 | 125,206.47 | 435,246.93 |
| Grand Total | 43,058,527.00 | 2,652,697.06 | | | 382,651.40 | 125,206.47 | 46,219,081.93 |

