

THE GARDEN OF HOPE TRUST, THAMBATTY
ACCOUNTS FOR THE YEAR 2023-24

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPTS		Rs.p	Rs.p	PAYMENTS		Rs.p	Rs.p
To	Opening Balance			By	Audit Fee		10,030.00
	Cash in Hand	1,676.40		By	Bank Charges		329.98
	- Karur Vysya Bank	73,711.96		By	TDU Training Program		55,160.00
	- South Indian Bank	<u>16,168.23</u>	91,556.59	By	Postage and Telephone		1,643.00
To	Donation		14,06,092.00	By	Closing balances		
					Cash in Hand	33.40	
					Cash at Bank		
					- Karur Vysya Bank	73,684.23	
					- South Indian Bank	<u>13,56,767.98</u>	14,30,485.61
			<u>14,97,648.59</u>				<u>14,97,648.59</u>

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		Rs.Ps.	Rs.Ps.	INCOME		Rs.Ps.	Rs.Ps.
To	Audit Fee		10,030.00	By	Donation		14,06,092.00
To	Bank Charges		329.98				
To	TDU Training Program		55,160.00				
To	Postage and Telephone		1,643.00				
To	Depreciation		24,023.85				
To	Excess of Income over Expenditure		<u>13,14,905.17</u>				
			<u>14,06,092.00</u>				<u>14,06,092.00</u>

Notes: Refer Balance Sheet

Place: Ooty
Date: 16.08.2024



For J. MATHEW & Co.
Membership No:025343

(Handwritten Signature)

JOHN MATHEW.C.M.
Chartered Accountant
Proprietor
Membership No:025343

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
BALANCE SHEET AS AT 31.03.2024

LIABILITIES	Rs.p	Rs.p	ASSETS	Rs.p	Rs.p
CORPUS FUND - Opening Balance		1,000.00	FIXED ASSETS - as per Schedule		2,44,024.20
GENERAL FUND- Opening Balance	5,65,934.94		ADVANCES AND DEPOSITS - OB		
Add: Excess of Income over Expenditure	<u>13,14,905.17</u>	18,80,840.11	Gas	1,600.00	
			Lease	<u>24,001.50</u>	25,601.50
Due to Agriculturists - OB		31,524.36	RENT- OB		50,000.00
			Due from Agri Buyers - OB		1,55,207.16
			TDS Receivable - OB		8,046.00
			CLOSING BALANCES:		
			Cash in hand	33.40	
			Cash at Bank		
			- Karur Vysya Bank	73,684.23	
			- South Indian Bank	<u>13,56,767.98</u>	14,30,485.61
		<u>19,13,364.47</u>			<u>19,13,364.47</u>

Note:

- 1 Basis of Accounting: Cash Basis.
- 2 Depreciation is provided under WDV method at the rates indicate.

Place: Ooty
Date: 16.08.2024

For J. MATHEW & Co.
Membership No:025343



(Handwritten Signature)

JOHN MATHEW.C.M.
Chartered Accountant
Proprietor
Membership No:025343

**THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024**

RECEIPTS			PAYMENTS		
	Rs.p	Rs.p		Rs.p	Rs.p
To Opening Balance			By Farming Outreach Project	Sch I	5,63,580.00
Cash in Hand	652.00		By HIV Project	Sch II	9,74,173.00
-South Indian Bank - 1755	10,48,910.92		By Administration Expenses	Sch III	6,32,180.00
- SBI (New Delhi) -9990	3,798.00	10,53,360.92	By RTTHMP Project	Sch IV	12,37,062.00
To Bank Interest		33,903.00	By Students Education Programme		47,000.00
To Farming outreach project		15,21,094.69	By Fixed Assets		
To HIV Project	Peer Letter	14,16,018.56	Furniture		5,800.00
To RTTHMP Project		12,24,500.00	By Closing balances.		
To Students Education Programme		47,000.00	Cash in Hand	98.00	
			-South Indian Bank - 1755	17,72,620.12	
			-SBI (New Delhi) -9990	63,364.05	18,36,082.17
		<u>52,95,877.17</u>			<u>52,95,877.17</u>

**THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

EXPENDITURE			INCOME		
	Rs.Ps.	Rs.Ps.		Rs.Ps.	Rs.Ps.
To Farming Outreach Project		5,63,580.00	By Bank Interest		33,903.00
To HIV Project		9,74,173.00	By Farming outreach project		15,21,094.69
To Administration Expenses		6,32,180.00	By HIV Project		14,16,018.56
To RTTHMP Project		12,37,062.00	By RTTHMP Project		12,24,500.00
To Students Education Programme		47,000.00	By Students Education Programme		47,000.00
To Depreciation		290.00			
To Excess of Income over Expenditure		7,88,231.25			
		<u>42,42,516.25</u>			<u>42,42,516.25</u>

BALANCE SHEET AS AT 31.03.2024

LIABILITIES		ASSETS	
	Rs.Ps.		Rs.Ps.
GENERAL FUND	10,53,360.92	FIXED ASSETS	
Excess of Income over Expenditure	7,88,231.25	Furniture and Fixtures	5,800.00
		Less: Depreciation @ 10%	290.00
			5,510.00
		CLOSING BALANCES:	
		Cash in hand	98.00
		-South Indian Bank - 1755	17,72,620.12
		-SBI (New Delhi) -9990	63,364.05
			18,36,082.17
	<u>18,41,592.17</u>		<u>18,41,592.17</u>

Place Ooty
Date: 16.08.2024



For J. MATHEW & Co.
ICAI Regn. No. 002028S

John Mathew C.M.
JOHN MATHEW C.M.
Chartered Accountant
Proprietor
Membership No:025343


THE GARDEN OF HOPE TRUST, THAMBATTY THE NILGIRIS
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPTS	Rs.Ps.	PAYMENTS	Rs.Ps.
To Opening Balance		By Payments in General Account	
Cash in Hand	2,328.40	By Audit Fee	10,030.00
Cash at Bank		By Bank Charges	329.98
- Karur Vysya Bank	73,711.96	By TDU Training Program	55,160.00
- South Indian Bank	16,168.23	By Postage and Telephone	1,643.00
-South Indian Bank - 1755	10,48,910.92	By Payments in Fund Accounts	
- SBI (New Delhi) -9990	<u>3,798.00</u>	By Farming Outreach Project	5,63,580.00
To Receipts in General Account	11,44,917.51	By HIV Project	9,74,173.00
To Donation	14,06,092.00	By Administration Expenses	6,32,180.00
To Receipts in Fund Account		By RTTHMP Project	12,37,062.00
To Bank Interest	33,903.00	By Students Education Programme	47,000.00
To Farming outreach project	15,21,094.69	By Fixed Assets	
To HIV Project	14,16,018.56	By Furniture	5,800.00
To RTTHMP Project	12,24,500.00	By Closing balances	
To Students Education Programme	47,000.00	By Cash in Hand	131.40
		By Cash at Bank	
		By - Karur Vysya Bank	73,684.23
		By - South Indian Bank	13,56,767.98
		By -South Indian Bank - 1755	17,72,620.12
		By -SBI (New Delhi) -9990	<u>63,364.05</u>
	<u>67,93,525.76</u>		<u>32,66,567.78</u>
			<u>67,93,525.76</u>

Place: Ooty
Date: 16.08.2024

Per our report of even date.
For J. MATHEW & Co.
Membership No:025343




JOHN MATHEW.C.M.
Chartered Accountant
Proprietor
Membership No:025343

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	Rs.Ps.	INCOME	Rs.Ps.
To Expenditure in General Account		By Receipts in General Account	
Audit Fee	10,030.00	Donation	14,06,092.00
Bank Charges	329.98		
TDU Training Program	55,160.00	By Receipts in Fund Account	
Postage and Telephone	<u>1,643.00</u>	Bank Interest	33,903.00
	67,162.98	Farming outreach project	15,21,094.69
		HIV Project	14,16,018.56
To Expenditure in Fund Account		RTTHMP Project	12,24,500.00
Farming Outreach Project	5,63,580.00	Students Education Programme	<u>47,000.00</u>
HIV Project	9,74,173.00		42,42,516.25
Administration Expenses	6,32,180.00		
RTTHMP Project	12,37,062.00		
Students Education Programme	<u>47,000.00</u>		
	34,53,995.00		
To Depreciation	24,313.85		
To Excess of Income over Expenditure	21,03,136.42		
	<u>56,48,608.25</u>		<u>56,48,608.25</u>
To Earmarked Fund	7,59,338.25	Balance c/d	21,03,136.42
To Bank Interest Fund	29,183.00		
To Transfer to Capital Account	<u>13,14,615.17</u>		
	<u>21,03,136.42</u>		<u>21,03,136.42</u>

Place: Ooty
Date: 16.08.2024

Per our report of even date.
For J. MATHEW & Co.
Membership No:025343



(Signature)
JOHN MATHEW.C.M.
Chartered Accountant
Proprietor
Membership No:025343

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

LIABILITIES	Rs.Ps.	ASSETS	Rs.Ps.
CORPUS FUND - Opening Balance	1,000	FIXED ASSETS - as per Schedule	2,49,534
GENERAL FUND- Opening Balance	5,65,934.94	ADVANCES AND DEPOSITS - OB	
Add:: Transfer from I & E	<u>13,14,615.17</u>	Gas	1,600
	18,80,550	Lease	24,002
Due to Agriculturists - OB	31,524		25,602
EARMARKED FUND		RENT- OB	50,000
-Opening Balance	10,53,360.92	Less: Advance received	-
Add: Transfer from I&E	7,59,338.25	Add: Advance paid	<u>-</u>
Add: Transfer from Interest Fund	<u>29,183.00</u>		50,000
	18,41,882	Due from Agri Buyers	1,55,207
INTEREST FUND		TDS Receivable - OB	8,046
Add : Transfer from I & E	29,183.00		
Less : Transfer from Earmarked Fund	<u>(29,183.00)</u>	CLOSING BALANCES:	
	-	Cash in hand	131
		Cash at Bank	
		- Karur Vysya Bank	73,684
		- South Indian Bank	13,56,768
		-South Indian Bank - 1755	17,72,620
		-SBI (New Delhi) -9990	<u>63,364</u>
			32,66,568
	<u>37,54,956.64</u>		<u>37,54,956.64</u>

Place: Ooty
Date: 16.08.2024

Per our report of even date.
For J. MATHEW & Co.
Membership No:025343



JOHN MATHEW.C.M.
Chartered Accountant
Proprietor
Membership No:025343

THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
SCHEDULE FOR RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED

FARMING OUT REACH PROJECT **SCHEDULE 1**

Meeting Expenses	21,258.00
Salary	3,93,200.00
OAC	10,000.00
Food and Travel Expenses	29,802.00
Farming Project Expense	1,09,320.00
	<u>5,63,580.00</u>

HIV PROJECT **SCHEDULE 2**

Nutrition Support Programme	1,76,223.00
Salary	6,51,500.00
Food and Travel Expenses	1,46,450.00
	<u>9,74,173.00</u>

OFFICE AND ADMINISTRATION **SCHEDULE 3**

Auditing Fees	18,880.00
Bank Charges	4,720.00
Computer Maintenance	2,450.00
Postage and Telephone	18,065.00
Electricity Charges	2,935.00
Employee Welfare	625.00
Meeting Expenses	12,108.00
Office expense	23,564.00
Other Professional Charges	1,500.00
Printing and Stationary	8,322.00
Refreshment	2,028.00
Rates and Taxes	600.00
Rent Expenses	94,500.00
Salary and Allowance	4,41,883.00
	<u>6,32,180.00</u>

RTTHMP PROJECT **SCHEDULE 4**

Food and Travel Expenses	73,747.00
Meeting Expenses	98,391.00
Salary and Stipend	2,45,400.00
Program	42,489.00
VHOs Travel Expenses	44,535.00
VHOs Salary	7,32,500.00
	<u>12,37,062.00</u>

Education Fee	47,000.00
	<u>47,000.00</u>



THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS.
CONSOLIDATED FIXED ASSET SCHEDULE TO BALANCE SHEET AS AT 31.03.2024

Particulars	Rate	Opening Balance	Addition	Total	Depreciation	Closing Balance
Building	5%	53,459.74		53,459.74	2,672.99	50,786.75
Irrigation Equipments	15%	14,577.60		14,577.60	2,186.64	12,390.96
Camera	15%	2,046.08		2,046.08	306.91	1,739.17
Laptop	40%	1,345.56		1,345.56	538.22	807.34
LCD Projector	15%	8,747.75		8,747.75	1,312.16	7,435.59
Printer	40%	161.99		161.99	64.80	97.19
Wireless Modem	15%	444.80		444.80	66.72	378.08
Computers	40%	587.87		587.87	235.15	352.72
Other equipments	15%	5,600.30		5,600.30	840.05	4,760.26
Training Centre	10%	1,12,074.74		1,12,074.74	11,207.47	1,00,867.26
Furniture and Fixtures	10%	23,876.26	5,800.00	29,676.26	2,677.63	26,998.64
UPS	40%	345.25		345.25	138.10	207.15
Livestock	0%	31,000.00		31,000.00	-	31,000.00
Diesel Motor	15%	13,780.10		13,780.10	2,067.02	11,713.09
		2,68,048	5,800	2,73,848	24,314	2,49,534



J. MATHEW & Co.
Chartered Accountants

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Near Breeks Primary School
Ootacamund - 643 001
The Nilgiris - Tamilnadu
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INDEPENDENT AUDITOR'S REPORT

To

The Board of Trustees of M/s. THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS

Opinion

We have audited the financial statements of The Board of Trustees of M/s. THE GARDEN OF HOPE TRUST, THAMBATTY, THE NILGIRIS, which comprise the Balance sheet at 31st March 2024, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to the Trust and of the state of affairs of the Institution as at 31st March 2024, and its surplus for the year ended on that date.

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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.


Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities 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.

For J. MATHEW & Co.
ICAI Regn. No. 002028S




JOHN MATHEW.C.M
Chartered Accountant

OOTACAMUND,
Date: 16.08.2024

Proprietor
Memb. No. 025343
UDIN: 24025343BKBEBG3063

J. MATHEW & Co.
Chartered Accountants

100, Commissioners Road
Near Breeks Primary School
Ootacamund - 643 001
The Nilgiris - Tamilnadu
Tel: 0423 - 2442324
: 0423 - 2445075
E-mail: jmatco@hotmail.com


CERTIFICATE

We have audited the account of **THE GARDEN OF HOPE TRUST** Woodas House, Thambatty, The Nilgiris, Tamil Nadu, 643003 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. 10,53,360.92**
- (ii) foreign contribution of / worth **Rs.42,08,613.25** was received by the Association during the financial year 2023-24;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs.33,903.00** was received by the Association during the financial year 2023-24; (Note: Interest received is accounted since the institution is following cash basis of accounting)
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial 2023-24 year was **Rs.18,36,082.17**
- (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 us.
- (vii) The association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For J.MATHEW & Co.
ICAI Regn. No. 002028S




JOHN MATHEW.C.M
Chartered Accountant
Proprietor

Memb. No. 025343

UDIN : 24025343BKBEBH4470

OOTACAMUND,
Date: 16.08.2024