

**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.

We have examined the balance sheet **BETSY ELIZABETH TRUST, No.39, MISSION STREET, PORAYAR, NAGAPATTINAM DISTRICT – 609 307. PAN : AAATB8920C** as at 31<sup>st</sup> March 2025 and the Income and Expenditure 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.

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

In our 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 above.

In my opinion and to the best of my information and according to explanations given to me, the particular are true and correct subject to following observations or qualifications, if any,

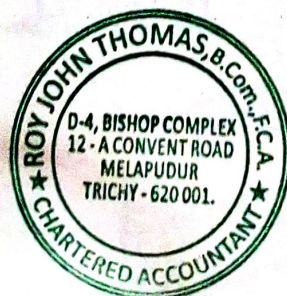
NIL

In our opinion and to the best of our information, and according to information given to 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 \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31<sup>st</sup> March 2025 and
- (ii) in the case of the Income and Expenditure account of the Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2025.

The prescribed particulars are annexed hereto.

**PLACE : TRICHY**



**CHARTERED ACCOUNTANT**  
**ROY JOHN THOMAS, B.Com., F.C.A.**  
**CHARTERED ACCOUNTANT**  
**M. No. 200 / 25188**



## BETSY ELIZABETH TRUST

No.39, MISSION STREET, PORAYAR, NAGAPATTINAM DISTRICT - 609 307.

### GENERAL ACCOUNT

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

| RECEIPTS                     | Rs.Ps                 | PAYMENTS                    | Rs.Ps                 |
|------------------------------|-----------------------|-----------------------------|-----------------------|
| To FC Programme:             |                       | By FC Programme:            |                       |
| To Welfare of Children :     |                       | By Welfare of Children :    |                       |
| Opening Balance :            |                       | Creche Staff Salary         | 46,41,400.00          |
| Cash on Hand                 | 46,358.00             | Child Care Expenses         | 3,86,255.00           |
| Cash at Banks -              |                       | Food Expenses               | 53,43,503.00          |
| IB - 70630                   | 1,525.08              | Children School Bags        | 39,800.00             |
| IB - 7065660698              | 12,165.37             | Play School Maintenance     | 7,87,284.00           |
| SBI - New Delhi-40207346094  | 61,086.78             | Uniform Expenses            | 5,99,632.00           |
|                              |                       | Medical Expenses            | 1,81,627.00           |
|                              |                       | Function Expenses           | 1,76,053.00           |
| To Contribution from         |                       | Administration Expenses:    |                       |
| Institutional Donors :       |                       | Printing & Stationery       | 41,904.00             |
| International School Geneva, |                       | Postage & Telephone         | 320.00                |
| Switzerland.                 | 22,59,235.00          | Electricity Charges         | 16,707.00             |
| Help Kids India, USA         | 82,86,581.00          | Fuel Charges                | 1,72,851.00           |
| ASHA Group, USA              | 14,70,000.00          | Travelling Expenses         | 1,384.00              |
| Their World,UK               | 5,38,494.00           | Repairs & Maintenance       | 51,394.00             |
| Individual Donors :          |                       | Vehicle Maintenance         | 76,309.00             |
| Mr.Michael's , USA           | 37,606.00             | Rates & Taxes               | 3,036.00              |
|                              |                       | Audit Fees                  | 1,60,000.00           |
| To Interest Income           | 13,398.00             | Bank Charges                | 21,724.08             |
| IT Refund Interest           | 1,252.00              |                             |                       |
| IT Refund                    | 31,318.00             | Capital Expenses:           |                       |
|                              |                       | Equipments                  | 10,540.00             |
|                              |                       | Furniture                   | 15,141.00             |
|                              |                       | Closing Balance :           |                       |
|                              |                       | Cash on Hand                | 9,547.00              |
|                              |                       | Cash at Banks -             |                       |
|                              |                       | IB - 70630                  | 1,568.08              |
|                              |                       | IB - 7065660698             | 3,196.47              |
|                              |                       | SBI - New Delhi-40207346094 | 17,843.60             |
|                              |                       |                             | <u>1,27,59,019.23</u> |
|                              | <u>1,27,59,019.23</u> |                             |                       |



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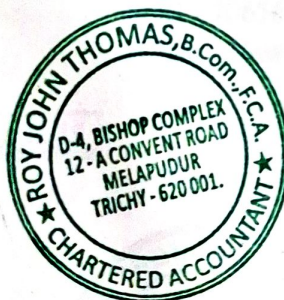
**BETSY ELIZABETH TRUST**

No.39, MISSION STREET, PORAYAR, NAGAPATTINAM DISTRICT - 609 307.

**GENERAL ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

| EXPENDITURE                     | Rs.Ps                 | INCOME                            | Rs.Ps                 |
|---------------------------------|-----------------------|-----------------------------------|-----------------------|
| <b>FC Programme:</b>            |                       | <b>FC Programme:</b>              |                       |
| <b>To Welfare of Children :</b> |                       | <b>By Welfare of Children :</b>   |                       |
| Creche Staff Salary             | 46,41,400.00          | <b>Contribution from</b>          |                       |
| Child Care Expenses             | 3,86,255.00           | <b>Institutional Donors :</b>     |                       |
| Food Expenses                   | 53,43,503.00          | International School Geneva,      |                       |
| Children School Bags            | 39,800.00             | Switzerland.                      | 22,59,235.00          |
| Play School Maintenance         | 7,87,284.00           | Help Kids India, USA              | 82,86,581.00          |
| Uniform Expenses                | 5,99,632.00           | ASHA Group, USA                   | 14,70,000.00          |
| Medical Expenses                | 1,81,627.00           | Their World,UK                    | 5,38,494.00           |
| Function Expenses               | 1,76,053.00           | <b>Individual Donors :</b>        |                       |
| <b>Administration Expenses:</b> |                       | Mr.Michael's , USA                | 37,606.00             |
| Printing & Stationery           | 41,904.00             |                                   |                       |
| Postage & Telephone             | 320.00                | Interest Income                   | 13,398.00             |
| Electricity Charges             | 16,707.00             | IT Refund Interest                | 1,252.00              |
| Fuel Charges                    | 1,72,851.00           | IT Refund                         | 31,318.00             |
| Travelling Expenses             | 1,384.00              |                                   |                       |
| Repairs & Maintenance           | 51,394.00             | <b>Excess of Expenditure over</b> |                       |
| Vehicle Maintenance             | 76,309.00             | <b>Income</b>                     | <b>63,299.08</b>      |
| Rates & Taxes                   | 3,036.00              |                                   |                       |
| Audit Fees                      | 1,60,000.00           |                                   |                       |
| Bank Charges                    | 21,724.08             |                                   |                       |
|                                 | <b>1,27,01,183.08</b> |                                   | <b>1,27,01,183.08</b> |



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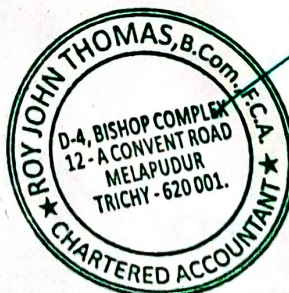
## BETSY ELIZABETH TRUST

No.39, MISSION STREET, PORAYAR, NAGAPATTINAM DISTRICT - 609 307.

### GENERAL ACCOUNT

#### BALANCE SHEET AS AT 31.03.2025

| LIABILITIES                           | Rs.Ps                        | ASSETS                      | Rs.Ps                        |
|---------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>Capital Fund :</b>                 |                              | <b>Fixed Assets :</b>       |                              |
| Op.Balance                            | 1,90,79,431.23               | Land                        | 32,10,452.00                 |
| (-) Excess of Expenditure over Income | 63,299.08                    | Building                    | 1,19,68,250.00               |
|                                       | <u>1,90,16,132.15</u>        | Vessels                     | 2,20,520.00                  |
| (-) Rent Advance Deletion             | 2,00,000.00                  | CCTV Camera                 | 44,549.00                    |
|                                       | <u>1,88,16,132.15</u>        | <b>Furniture:</b>           |                              |
|                                       |                              | Op.Balance                  | 60,600.00                    |
|                                       |                              | (+)Additions                | <u>15,141.00</u>             |
|                                       |                              |                             | 75,741.00                    |
|                                       |                              | <b>Equipments:</b>          |                              |
|                                       |                              | Op.Balance                  | 8,500.00                     |
|                                       |                              | (+)Additions                | <u>10,540.00</u>             |
|                                       |                              |                             | 19,040.00                    |
|                                       |                              | Vehicle - Bolero            | 5,45,425.00                  |
|                                       |                              | School Van                  | 27,00,000.00                 |
|                                       |                              | <b>Current Assets :</b>     |                              |
|                                       |                              | <b>Rent Advance:</b>        |                              |
|                                       |                              | Op.Balance                  | 2,00,000.00                  |
|                                       |                              | (-) Deletion                | <u>2,00,000.00</u>           |
|                                       |                              |                             | -                            |
|                                       |                              | <b>Closing Balance :</b>    |                              |
|                                       |                              | Cash on Hand                | 9,547.00                     |
|                                       |                              | <b>Cash at Banks -</b>      |                              |
|                                       |                              | IB - 70630                  | 1,568.08                     |
|                                       |                              | IB - 7065660698             | 3,196.47                     |
|                                       |                              | SBI - New Delhi-40207346094 | 17,843.60                    |
|                                       |                              |                             |                              |
|                                       | <u><u>1,88,16,132.15</u></u> |                             | <u><u>1,88,16,132.15</u></u> |



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