

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAAAA3750A		
Name	ASSCOD		
Address	15 , WEST PILLIYAR KOIL , KARUNGUZHI , MADHURANTHAKAM , KANCHEEPURAM , 29-Tamil Nadu , 91-India , 603303		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	490667330140922

Taxable Income and Tax details	Current Year business loss, if any	1
	Total Income	
	Book Profit under MAT, where applicable	2
	Adjusted Total Income under AMT, where applicable	3
	Net tax payable	4
	Interest and Fee Payable	5
	Total tax, interest and Fee payable	6
	Taxes Paid	7
(+)Tax Payable /(-)Refundable (6-7)	8	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9
	Additional Tax payable u/s 115TD	10
	Interest payable u/s 115TE	11
	Additional Tax and interest payable	12
	Tax and interest paid	13
	(+)Tax Payable /(-)Refundable (17-18)	14

Income Tax Return submitted electronically on 14-Sep-2022 11:02:32 from IP address 103.98.63.43 and verified by K.LOGANATHAN having PAN ABVPL3562E on 14-Sep-2022 using XBRTXY9QZI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAAAA3750A074906673301409228B3F74293680F6A586F6FEC823CA7562012C5ACF

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2022-2023

Name : ASSCOD

P. Y. : 2021-2022

Address : 15
WEST PILLIYAR KOIL
KARUNGUZHI
MADHURANTHAKAM, KANCHEEPURAM - 603 303

P.A.N. : AAAAA 3750 A

D.O.F. : 16-Jun-1994

Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
■ Total Income				0
Tax on total income				0
Fee u/s 234F				1,000
■ Balance tax payable				1,000

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s

139(4A)

Whether registered u/s 12A / 12AA / 12AB?

Yes

Whether approved u/s 10(23C) (iv) to (via)?

No

Aggregate income referred to in sections 10, 11 & 12

81,89,650

- 11(1): applied in India during the PY

- Revenue account

81,39,351

- 11(1): Accumulation to the extent of 15%

50,299

81,89,650

Income after application

0

Total additions

Taxable income

0

Bank A/c: STATE BANK OF INDIA 00000040090587843 IFSC: SBIN0000691

Date : 31-Mar-2023
Place : KANCHEEPURAM

For ASSCOD

Authorised Signatory

FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

I have examined the balance sheet of **ASSCOD, AAAAA 3750 A** [name and PAN of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below: -

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 Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022.

The prescribed particulars are annexed hereto.

Place: **CHENNAI**

Date: **25-Jun-2022**

UDIN: 22222090ARTCEU1993

CA S.NAGARAJAN

M. No. ARCA222090



**For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S**

**CA. S. NAGARAJAN
Proprietor
Membership No.222090**

ANNEXURE
STATEMENT OF PARTICULARS

I. Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	81,39,351
2.	Whether the Trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	Yes 50,299
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
	(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	No
4.	Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5.	Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7.	Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company, Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
1	2	3	4	5	6
Total					

Place: CHENNAI
Date: 25-Jun-2022

For **NAGARAJAN SHANMUGAM AND CO.**
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090

CA S.NAGARAJAN
M. No. ARCA222090





NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

CERTIFICATE

I have audited the account of **M/S ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD) No 15 West Pillayar Kovil Street Karunguzhi Maduranthagam Taluk Chengalpattu District -603303. Registration No - 111/94 Tamil Nadu** for the financial year ending the **31st March 2022** 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.519.03**
- (ii) foreign contribution of /worth **Rs. 32,64,500.37** was received by the person/association during the financial year **2021-22;**
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs 5244** was received by the person/association during the financial year **2021-22;**
- (iv) the balance of unutilized foreign contribution with the person/association at the end of the financial year **2021-22** was **Rs.2391.18;**
- (v) certified that the person/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 person/association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under the Foreign Contribution (Regulation) Act, 2010(42 of 2010).

Place:CHENNAI

Date: 25.06.2022

UDIN.NO: 22222090AMMDXK3189

For **NAGARAJAN SHANMUGAM AND CO.**
CHARTERED ACCOUNTANTS
FIRM REG. No. 022801S

CA. S. NAGARAJAN
Proprietor
Membership No.222090





NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

To
ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)
NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

AUDIT REPORT

I have audited the attached Receipts & Payments and Income and Expenditure Statements for the Year ended 31.03.2022 and Balance sheet as on that date annexed here to and report that:

1. I have obtained all the Information and explanation which to the best of my knowledge and belief were necessary for the purpose of my Audit.
2. In my Opinion proper books of account as require have been kept by the Association so far as appears from my examinations of their books.
3. The Receipts & Payments Statement deal. With by me in this report are in Agreement with the books of accounts.
4. In my opinion and to the best my knowledge and according to the explanation given to me, they said accounts give a true and fair view.
 - i) In the case of Balance sheet of Statement of affairs as at 31.03.2022
 - ii) In the case of Income & Expenditure Accounts of the Excess of Income over Expenditure of the association for the year ending 31.03.2022.

Date: 25.06.2022

Place : Chennai

UDIN.NO:22222090AMMDXK3189

For **NAGARAJAN SHANMUGAM AND CO.**
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S

CA. S. NAGARAJAN
Proprietor
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHAI (POST), MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

Receipts & Payments Accounts for the year ended : 31.03.2022

Receipts	Amount		Payments	Amount	
	Rs.	P.		Rs.	P.
To Opening Balance			Programme Expenses		
Opening Balance	23,529.52		By Covid-19	30,07,664.00	
To United Way Chennai	23,35,078.05		By Women Empowerment Program	7,31,037.00	
To NASSCOM Foundation	1,55,716.13		By Health Programme	1,64,135.00	
To Sun Pharmaceuticals	14,16,642.00		By Education Programme	8,81,728.00	
To Dhvani Foundation	4,13,000.00		By NGO Capacitation Programme	85,000.00	
To Sands India	3,00,000.00		By Solar Light Programme	1,43,150.00	
To Seclre Technology Pvt	54,888.00		By Community Toilet Construction	5,95,000.00	
To Sitaram Jindal Foundati	20,000.00		By Micro Finance	16,93,000.00	
To Donation	30,000.00		Admin Expenses		
To Micro Finance Repayme	1,91,506.00		By Salary	3,48,350.00	
To Paypal USA	30,95,035.00		By Consultancy Charges	2,70,810.00	
To World Centric USA	1,69,465.40		By Traveling and Conveyance	73,550.00	
To Bank Interest	8,320.00		By Office Rent	58,500.00	
			By Telephone Bill	10,000.00	
			By Audit Fee	9,000.00	
			By Computer Asscesories	20,200.00	
			By Web Maintanance Charges	19,637.00	
			By Electricity Charges	12,500.00	
			By Printing and Stationery	7,500.00	
			By Bank Charges	8,590.44	
			By Closing Balance	73,828.57	
Total	8213180.10		Total	82,13,180.01	

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No: 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

Income and Expenditure Account for the year ended 31.03.2022

Expenditure	Amount		Income	Amount	
	Rs.	P.		Rs.	P.
To Covid-19	30,07,664.00		By United Way Chennai	23,35,078.05	
To Women Empowerment Programme	7,31,037.00		By NASSCOM Foundation	1,55,716.13	
To Health Programme	1,64,135.00		By Sun Pharmaceuticals	14,16,642.00	
To Education Programme	8,81,728.00		By Dhvani Foundation	4,13,000.00	
To NGO Capacitation Programme	85,000.00		By Sands India	3,00,000.00	
To Solar Light Programme	1,43,150.00		By Seclore Technology Pvt Ltd	54,888.00	
To Community Toilet Construction	5,95,000.00		By Sitaram Jindal Foundation	20,000.00	
To Micro Finance	16,93,000.00		By Donation	30,000.00	
Admin Expenses			By Micro Finance Repayment	1,91,506.00	
To Salary	3,48,350.00		By Paypal USA	30,95,035.00	
To Consultancy Charges	2,70,810.00		By World Centric USA	1,69,465.40	
To Traveling and Conveyance	73,550.00		By Bank Interest	8,320.00	
To Office Rent	58,500.00				
To Telephone Bill	10,000.00				
To Audit Fee	9,000.00				
To Computer Asscesories	20,200.00				
To Web Maintanance Charges	19,637.00				
To Electricity Charges	12,500.00				
To Printing and Stationery	7,500.00				
To Bank Charges	8,590.44				
To Excess of Income over Expenditure	50299.14				
Total	8189650.58		Total	8189650.58	

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZH I (POST), MADHURANTHAKAM TALUK,
KANCHEEPURAM DISTRICT -603303.

Balance Sheet as on 31.03.2022

Liabilities	Amount		Assets	Amount		Amount	
	Rs.	P.		Rs.	P.	Rs.	P.
To Opening Balance	370470.59		<u>Closing balance</u>				
Add : Excess of Income over Expenditure (+)	50299.14		Cash at Bank			73828.57	
			<u>Fixed Asset</u>				
			As Per Schedule			156288.42	
			Sundry Debtors			33940.74	
<u>Unsecured Loans</u>			Staff Advances			34000.00	
Sundry Creditors	250000.00		Rental Advances			50550.00	
			Loan to Disabled			26200.00	
			Festival Advances			11500.00	
			Programme Advance			48062.00	
			Micro Finance			141400.00	
			<u>Deposits</u>				
			Fixed Deposits		85,000.00		
			Electricity Deposits		10,000.00	95000.00	
Total	670769.73		Total			670769.73	

UDIN.NO:22222090AMMDXK3189

DATE:25.06.2022

PLACE:CHENNAI

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Receipts & Payments Accounts for the year ended : 31.03.2022 (FOREIGN FUND)

Receipts	Amount Rs. P.	Payments	Amount Rs. P.
To Opening Balance		Programme Expenses	
To Opening Balance	519.03	By Covid-19	2377894
To Paypal	3095035	By Women Empowerment Programme	419287
To World Centric	169465.37	By Health Programme	37000
To Bank Interest	5244	By Education Programme	95900
		By Solar Light Programme	29850
		By Community Toilet Construction	25000
		Admin Expenses	
		By Salary	89750
		By Consultancy Charges	111600
		By Traveling and Conveyance	15750
		By Office Rent	28500
		By Telephone Bill	4000
		By Audit Fee	5500
		By Computer Asscesories	20200
		By Electricity Charges	2500
		By Printing and Stationery	1550
		By Bank Charges	3591.54
		By Closing Balance	2,390.86
Total	3270263.40	Total	32,70,263.40

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



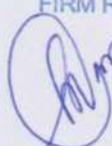
ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Income and Expenditure Account for the year ended 31.03.2022 (FOREIGN FUND)

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
Programme Expenses		By Paypal	3095035
To Covid-19	2377894	By World Centric	169465.37
To Women Empowerment Programme	419287	By Bank Interest	5244
To Health Programme	37000		
To Education Programme	95900		
To Solar Light Programme	29850		
To Community Toilet Construction	25000		
Admin Expenses			
To Salary	89750		
To Consultancy Charges	111600		
To Traveling and Conveyance	15750		
To Office Rent	28500		
To Telephone Bill	4000		
To Audit Fee	5500		
To Computer Asscesories	20200		
To Electricity Charges	2500		
To Printing and Stationery	1550		
To Bank Charges	3591.54		
To Excess of Income over Expenditure	1871.83		
Total	3269744.37	Total	3269744.37

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT
(ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM
TALUK, KANCHEEPURAM DISTRICT -603303.

Balance Sheet as on 31.03.2022 (FOREIGN FUND)

Liabilities	Amount		Assets	Amount		Amount	
	Rs.	P.		Rs.	P.	Rs.	P.
To Opening Balance	27368.15		<u>Closing balance</u>				
Add : Excess of Income over Expenditure (+)	1871.83		Cash at Bank				2390.86
			<u>Fixed Asset</u>				
			Office Equipments				26849.00
Total	29239.98		Total				29239.86

UDIN.NO:22222090AMMDXK3189

DATE : 25.06.2022

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No : 022801S



CA. S. NAGARAJAN
Proprietor
Membership No.222090



ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)
NO:14, WEST PILLIYAR KOIL STREET, KARUNGUZH (POST), MADHURANTHAKAM TALUK
KANCHEEPURAM DISTRICT -603303.

FIXED ASSETS AS ON 31.03.2022

S.NO.	NAME OF THE ASSETS	W.D.V. AS ON 01.04.2021	ADDITION / DELETION	TOTAL	RATE OF	DEPRECIATION	W.D.V. AS ON 31.03.2022
1	Tailoring Machine	8,706.41	-	8,706.41	15%	1,305.96	7,400.45
2	Motor	96.12	-	96.12	15%	14.42	81.70
3	Two Wheeler	17,547.57	-	17,547.57	15%	2,632.14	14,915.43
4	Computers	1,151.34	-	1,151.34	40%	460.54	690.80
5	Furniture & Fittings	8,560.49	-	8,560.49	10%	856.05	7,704.44
6	Electrical Fittings	1,418.36	-	1,418.36	10%	141.84	1,276.52
7	Office Equipments	55,797.91	-	55,797.91	10%	5,579.79	50,218.12
8	Cell Phone	1,667.72	-	1,667.72	10%	166.77	1,500.95
9	BUILDING	50,000.00	-	50,000.00			50,000.00
10	LAND	22,500.00	-	22,500.00	0.00%	-	22,500.00
		1,67,445.92	-	1,17,445.92		11,157.50	1,56,288.42





NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR
THE YEAR ENDED ON 31ST MARCH 2022**

A. SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on historical cost basis as a 'going concern' Grants and payments are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the institute of Chartered Accountants of India for NGO's wherever applicable, except otherwise stated.

2. Fixed Assets acquired / received in kind are directly charged to expenses accounts and stated in the Balance Sheet through Assets Fund Account.

However to present a more realistic picture of the value of assets appearing in the balance sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of the fixed assets on the written down value method. Written down value of assets so arrived at is shown as contra on both the assets & liabilities side of the Balance Sheet.

3. Fixed Assets are stated as under:

a) Assets directly acquired – at purchase cost less accumulated depreciation.

b) Assets received in kind – at stated / estimated cost less accumulated depreciation.

4. The consumables/medicines and other related items acquired are charged directly to the expenses since as per the organization, the same are for free distribution and not to be sold hence has no value for them.

B. NOTES TO ACCOUNTS

1. The funds received under Grant Account from funders are charged to expenses, to the extent utilized in the period as per Budget/Plans of the trust. Other income is reported under General Fund.



NAGARAJAN SHANMUGAM AND CO.,
Chartered Accountants

CA. S. NAGARAJAN, B.Com., B.L., F.C.A.,
No. 5, Velmurugan Nagar Main Road,
Hasthinapuram, Chennai - 600 064.
Membership No. : 222 090
Mobile : 94450 46666
Email : casnagarajan@gmail.com

2. Previous year figures have been regrouped and reclassified wherever considered necessary.
3. Financial Statements are prepared under the historical cost convention. The Financial Statement have been prepared in accordance with the norms and principles prescribed in the accounting standard issued by the Institute of Chartered Accounts of India. These accounting policies have been consistently applied.
4. The society is following the cash system of accounting, All the expenditures having a material bearing on the financial statements are recognized on cash basis.
5. Fixed Assets are stated at historical cost less depreciation.

ASSOCIATION FOR SUSTAINABLE
COMMUNITY DEVELOPMENT
(ASSCOD)

(K.LOGANATHAN)
(SECRETARY)

Place: CHENNAI

Date: 25.06.2022

UDIN: NO: 2222090AMMEHE8150

For NAGARAJAN SHANMUGAM AND CO.
CHARTERED ACCOUNTANTS
FIRM REG. No. : 022801S

CA. S. NAGARAJAN
Proprietor



FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



Acknowledgement Number -490359830140922

I have examined the balance sheet of ASSCOD AAAAAA3750A [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

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 Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	CA S.NAGARAJAN
Membership Number	222090
Firm Registration Number	NA
Date of Audit Report	25-Jun-2022
Place	103.98.63.43
Date	14-Sep-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 81,39,351
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 50,299
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
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Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
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Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
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Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
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Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS

REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 103.98.63.43

Date 14-Sep-2022

Acknowledgement Number - 490359830140922

This form has been digitally signed by SHANMUGAM NAGARAJAN having PAN AAFNP1453P from IP Address 103.98.63.43 on 14-Sep-2022 10:52:26 AM
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