

Internal Auditor's Report

To the Executive Committee and the Members of Ontario Senior Tamils Benevolent Association:

I have audited the Balance Sheet of Ontario Senior Tamils Benevolent Association's March 31, 2026 and the Statement of Cash Flow for the period then ended. My audit was made in accordance with generally accepted standards and accordingly consisted primarily of enquiry, analytical procedure and discussion related to information supplied to me, by the Treasurer and the Executives of Ontario Senior Tamils Benevolent Association.

Based on my audit for Not-for-Profit Corporation, nothing has come to my attention that causes me to believe these Financial Statement are not, in all material respects, in accordance with generally accepted accounting principles.



Sinnadurai Mahendranathan RPA

Registered Professional Accountant, B.Com.(Hons.). DPFM

Pickering, Ontario

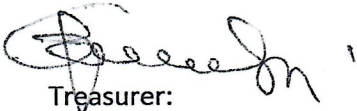
May 1, 2026

Approved by the Executive Committee of Ontario Senior Tamils Benevolent Association.



President:

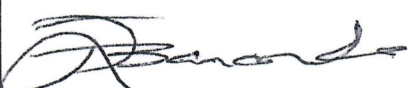
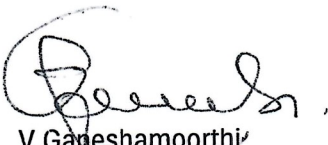
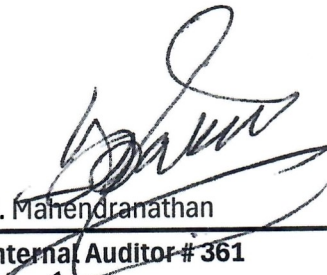
Esa Para Esananda



Treasurer:

Vinasithamby Ganeshamoorthy

ONTARIO SENIOR TAMILS BENEVOLENT ASSOCIATION
BALANCE SHEET AS AT MARCH 31, 2026

ASSETS	CurrentYear March 31, 2026	Previous Year March 31, 2025	Past Year March 31, 2024	Past Year March 31, 2023
Banks	11,381	4,358	8,689	5,498
Savings Accounts	24,011	16,022	10,029	14,029
GICs - Investmenets At Cost	67,493	62,690	66,301	75,008
Cash at Banks	\$ 102,885	\$ 83,069	\$ 85,020	\$ 94,535
Occupancy Charges on hold	nil	nil	nil	nil
Death calls dues from members	nil	nil	nil	105
Inventory of Office items At cost	3,444	3,444	3,444	3,444
Deduct: Cum. Prov. of Depreciation	(3,444)	(3,444)	(2,690)	(2,139)
	\$ 102,885	\$ 83,069	\$ 85,774	\$ 95,945
LIABILITIES				
Members contributions	21,700	21,700	21,900	52,980
Members deposit	29,338	22,375	28,090	10,940
Surplus of over the years	51,847	38,994	35,784	32,025
Funds of Donors				-
	\$ 102,885	\$ 83,069	\$ 85,774	\$ 95,945
1. Assets fully write off				
2. On Accrual basis				
				
Esa Para Esananda	V. Ganeshamoorthi	S. Mahendranathan		
President #280	Treasurer # 237	Internal Auditor # 361		

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ONTARIO SENIOR TAMILS BENEVOLENT ASSOCIATION

OPERATING ACCOUNT (CASH BASIS)

RECEIPTS AND PAYMENTS FOR THE PERIOD - APRIL TO MARCH 31-2026

	Mar.2026	Mar.2025	Mar.2024
RECEIPTS			
1 Balance as per Cash Book	1,984.96	7,186.69	4,027.63
2 GIC and Savings redeemed	58,689.91	54,801.22	54,801.22
3 Annual Member Fees	5,200.00	4,200.00	4,350.00
4 Admission	140.00	340.00	780.00
6 Contributions	-		1,940.00
7 Donations	225.00		100.00
8 GIC Matured	31,640.17		33,000.00
7 12% Death call from Calls	5,621.00	6,591.10	4,873.00
8 Interest from Banks	13,870.32	700.56	236.65
9 Transfer from Call deposits	34.10	1,500.00	17,616.99
TOTAL RECEIPTS	117,405.46	75,319.57	121,725.49
PAYMENTS			
15 New Office Ceremonial Expenses			1,361.15
17 AGM & Ceremonial Expenses	1,668.05	1,684.43	1,379.16
18 Printing charges/ Cheques /	442.81	75.00	60.00
19 Bank Charges	248.50	225.76	120.74
20 Stationary	345.29	298.78	335.44
21 Telephone	431.94	418.45	529.39
22 Internet, Phone & Zoom.	242.84		
23 Travelling expenses	40.00	141.04	56.25
24 Postage	241.02	409.76	290.50
25 Office Tea & Cleaning	51.97		11.84
26 Wreath	395.50	339.00	367.25
27 Contra entrys			1,960.00
28 BMO New Account	-		8,185.03
29 Pay to Coordinator	5,030.00	3,475.00	
30 Web/ Computer expenses	895.03	742.72	1,068.78
31 Trf.to Call Deposit Acct.	13.20	91.85	11,643.91
32 Maintanance Charges/Moving	-		150.00
33 Marketing Expenses	691.25	202.12	559.06
34 Investments & savings	31,640.17	5,000.00	30,000.00
35 Occupational Charges/ Storage)	1,478.04	1,540.68	1,659.08
TOTAL PAYMENTS	43,855.61	14,644.59	59,737.58
34 EXCESS OF RECEIPTS	73,549.85	60,674.98	61,987.91
35 BALANCE AS PER CASH BOOK	73,549.85	60,674.98	61,987.91
Unpresented cheques			
BANK BALANCE AT THE END OF THE MONTH	73,549.85	60,674.98	61,987.91
Esa Para Esananda	V. Ganeshamoorti	S. Mahendranathan	
President #280	Tresurer #237	Internal Auditor # 361	

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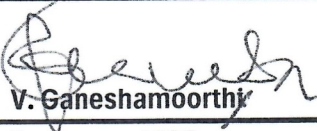
ONTARIO SENIOR TAMILS BENEVOLENT ASSOCIATION (OSTBA)

CALLS ACCOUNT ON CASH BASIS

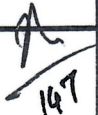
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM APRIL TO MARCH 31 -2026

	Mar. 2026	Mar.2025	Mar.2024
1 Calls running Account as per Books			
Calls In Savings-TD	1,308.05	1,502.38	1,569.80
Calls In GIC-BMO	1,065.00	9,029.42	9,029.51
Calls with BMO	11,021.53	5,000.00	5,000.00
TD GIC Shared	9,000.00	12,500.00	12,500.00
Calls Bank B/F	22,394.58	28,031.80	28,099.31
2 Receipts of call Deposits	58,108.00	52,185.90	33,160.20
3 From Operating Acct.	2,000.00	378.25	15,601.03
4 Advances collected from calls 2	-	30.00	
5 Other Credits (Bank charges refund)	-	223.69	
7 GIC Interest	13.22	110.02	22.55
8 Advance from TD Operations	-	400.00	
Intertrasnfer within BMO(CONTRA)	-	26,330.10	11,633.63
TOTAL RECEIPTS	82,515.80	107,689.76	88,516.72
PAYMENTS			
10 Death Benefits paid (9) to 88%	41,995.00	47,101.00	30,920.00
11 Death Benefits (9) 12% to15%	5,621.00	6,573.00	4,908.00
13 Members Year 2026 Fees pais	5,200.00	5,125.00	
14 Banks Service Charges	-	165.35	82.81
15 Trf.to Operating Acct.	365.00	0.73	
16 Investments & Savings	-		3,000.00
Intertrasnfer within BMO(CONTRA)	-	26,330.10	21,574.11
TOTAL PAYMENTS	53,181.00	85,295.18	60,484.92
18 EXCESS OF RECEIPTS	29,334.80	22,394.58	28,031.80
19 BALANCE AS PER CASH BOOK	29,334.80	22,394.58	28,031.80
20 Unpresented cheque			
BANK BALANCE AT THE END OF MONTH			
At TD Bank #93	1,976.80	1,308.05	1,502.38
At BMO #40	4,358.00	1,065.00	9,029.42
At BMO Savings #88	13,000.00	11,021.53	5,000.00
At BMO & TD GIC	10,000.00	9,000.00	12,500.00
Bank Balance as per Bank & AR Deposits	29,334.80	22,394.58	28,031.80

Esa Para Esananda
President # 280


V. Ganeshamoorthi
Treasurer #237


S. Mahendranathan
Internal Auditor #361


147