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INDEPENDENT AUDITOR'S REPORT

To the Members of DEVASHRAYAM CHARITABLE SOCIETY

Report on the Financial Statements

I have audited the accompanying financial statements of DEVASHRAYAM CHARITABLE SOCIETY, Visram, Kunnathurmedu, Palakkad, which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Medical Centre in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that, I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

02

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Income and Expenditure Account, of the Excess of expenditure over income for the year ended on that date;

For K.V.VENKITARAMAN & CO,
Chartered Accountants
Firm Regn. No.013571S


K.V.VENKITARAMAN
PARTNER.
M.NO.20718

Place: Palakkad
Date :22-11-2021

UDIN.21020718AAAASJ9843



DEVASHRAYAM CHARITABLE SOCIETY
 VISRAM, KUNNATHURMEDU, PALAKKAD
BALANCE SHEET AS ON 31-03-2021

LIABILITIES		As on 31/3/2021	As on 31/3/2020	ASSETS		As on 31/3/2021	As on 31/3/2020
Capital Fund:				Fixed Assets (Sch. XII)			
Opening Balance	1,01,77,476.36			Deposits(Sch. VIII)	65,00,066.48	63,41,266	
Less: Excess of Expenditure over Income	2,81,384.54			Fixed Deposit with Banks (Sch. VIII)	34,300.00	34,300	
Fund Received From SJD	8,29,610.00	98,96,091.82	1,01,77,476.36	Sundry Debtors (Sch. IX)	6,67,325.00	6,22,265	
Add SJD fund rec from local bodies for awa	1,56,460.00			Loans and Advances(Sch. X)	1,75,580.00	1,29,780	
Less: SJD Expenditure	9,86,070.00			Interest receivables	5,10,366.00	5,48,666	
	5,19,990.00	4,66,080.00		Closing Stock	21,899.00	39,411	
				TDS	64,345.00	34,250	
Donation for new building construction		11,19,200.00		Income tax Refund Receivable	2,278.00	2,278	
Sundry Creditors		1,960.00	1,960.00	Advance to Suppliers	15,000.00	15,000.00	25,37,108
Endowment Fund		1,25,100.00	1,25,100.00	Bank Accounts (Sch. XI)	35,08,525.83	97,913.51	8,378
				Cash in hand	97,913.51		
				Donation Receivable	4,000.00		
		1,16,08,431.82	1,03,04,536.36				

DEVASHRAYAM CHARITABLE SOCIETY

For Devashrayam Charitable Society

[Signature]
PRESIDENT

[Signature]
SECRETARY

Secretary.

For Devashrayam Charitable Soc
[Signature]
TREASURER

Vide Our report of even date attache
 For K.V. VENKITARAMAN & CO.,
 CHARTERED ACCOUNTANTS
 Firm Regn No.0135715



K.V. VENKITARAMAN
 Partner
 M.NO.20718
 UDIN:21020718AAAA519843

Place : Palakkad
 Date : 22-11-2021

DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD

Schedule I -NOON MEAL PROJECT EXPENSES

Corona Patients Food Expenses	2,07,385.00
Corona Period Food Kit Expenses	1,04,080.00
Coconut & oil	90,800.00
Vehicle Running Expenses	1,22,293.00
Fuel Expense (LPG & Fire Wood)	71,892.00
Fire wood cutting labour charge	1,500.00
Grocery Purchase	38,865.00
Kitchen Expense	23,051.00
Milk And Curd	42,367.00
Coconut & Grocery	32,164.00
Rice	2,24,415.00
Vegetable	3,92,756.00
TOTAL	<u>13,51,568.00</u>

Schedule II -REHABILITATION CENTRE EXPENSES

Refreshment Expense	24,467.00
Rehabilitation Expense	19,763.00
Staff Salary - Rehabilitation Centre	3,500.00
Bus KL 9 AC 6576 - Insurance	54,174.00
Bus KL 9 AC 6576 - Repair & Maintenance	27,991.00
Vehicle Running Expense	7,260.00
TOTAL	<u>1,37,155.00</u>

Schedule III -REHABILITATION CENTRE VOCATIONAL UNIT EXPENSES

Raw Material for Aqarbathi	8,150.00
Raw Material for Washing powder	2,325.00
Raw Material for Soap Powder	480.00
Raw Material for Hand Wash	2,400.00
Raw Material for Liquid Soap	3,09,110.00
Raw Material for Mushroom	9,688.00
Raw Material for Mask	10,980.00
Raw Material for Paper Bag	33,318.95
Raw Material for Phenyle	81,560.00
Raw Material for Sanitaizer	13,650.00
TOTAL	<u>4,71,661.95</u>

Schedule IV -AYUR BANDHU PROJECT EXPENSES

Ayurbandhu Dialysis - Santhi Medical Unit	91,200.00
Ayurbandhu Dialysis -Paalana Unit	19,200.00
Ayurbandhu Medical Help - Friends Medicals	4,88,014.00
Ayur Bandhu - Monthly Medical Financial Help Paid	1,18,060.00
TOTAL	<u>7,16,474.00</u>

Schedule V - AROGYANIDHI PROJECT EXPENSES

ArogyaNidhi Medical Bill Friends Medicals	1,50,125.00
Staff Medical Help Paid	29,832.00
Corona Medical Expense For Students	4,604.00
Arogyanidhi Monthly Financial Help Paid	11,379.00
TOTAL	<u>1,95,940.00</u>

Schedule VI- Repair & Maintenance

C.C.T.V Service Charge Paid	1,100.00
Compound Wall Construction Expense	13,000.00
Computer Printer & UPS Service	3,260.00
Electrical & Plumbing Work Expense	13,571.00
Gardening Expenses	3,069.00
Mushroom Shed Maintenance	13,400.00
Rain Water Harvesting Expense	1,860.00
Repair and Maintenance (General)	44,604.00
Repairs & Maintenance of Steam Cooking Unit	29,295.00
Front tiles Work	8,940.00
TVS XL Petrol	8,980.00
TVS Repair & maintance	1,000.00
Generator Maintanace & petrol	2,350.00
Side Roofing work Expense	17,820.00

TOTAL**1,62,249.00****Schedule VII -Deposits**

Gas Deposit	1,800.00
Telephone Deposit	3,000.00
Electricity Deposit	29,500.00

TOTAL**34,300.00****Schedule VIII- Fixed Deposit**

SBI FD 5252	61,705.00
SBI FD 612	1,48,663.00
SBI FD 6307	81,558.00
UNION BANK FD 302.11847	2,100.00
UNION BANK FD 302.12557	15,000.00
UNION BANK FD 332.33	1,00,000.00
UNION BANK FD 355.9	8,000.00
UNION BANK FD 357.11	2,50,299.00

TOTAL**6,67,325.00****Schedule IX- Sundry Debtors**

DISTRICT HOMOEEO HOSPITAL Palakkad	205.00
DISTRICT HOMOEEO HOSPITAL Kalpathy	14,940.00
Homeo Hospital Ayushmaanbhava	98,700.00
KHADI & VILLAGE INDUSTRIES Akathera	11,500.00
KVIB Palakkad	16,750.00
Govt: Thaluk Hospital Chittur	995.00
Marutharode Homoeo Dispensary	4,465.00
Instrumatiation Ltd	7,180.00
KVIB Thrissur	15,050.00
LIC Branch-1	1,200.00
Ramaswami	3,595.00
Aravindakshan	1,000.00

TOTAL**1,75,580.00****Schedule X - loans and advances**

Finovation	3,91,000.00
Bhaskaran Unni	55,200.00
Latha	30,000.00
Venuqopal	34,166.00

TOTAL**5,10,366.00****Schedule XI- Bank Account**

State Bank of India 6465	2,34,013.10
Union Bank of India 97002	32,74,512.73

Schedule XII - Donations

"Corona Relief" Working donation	1,88,500.00
Noon meal Project Donation (Annadanam)	23,76,862.00
Rehabilitation Centre Donation	4,72,450.00
Arogyanidhi Project Doation	3,00,000.00
Ayurbandhu Project Donation	34,500.00
Donation For Food Kit & medicine for corona patients	1,20,000.00
General Donation	4,67,969.00
Staff Insurance Premium Refund	22,793.00
Membership Received	22,500.00
TOTAL	40,05,574.00

Schedule XIII - Fund Received from Social justice Department

Nirmaya Insurance	8,29,610.00
TOTAL	8,29,610.00

Schedule XIV - Social Justice Department Expenses Details

LLC National Trust Expenses	21,700.00
National Trust - Nirmaya Expenses	4,11,290.00
SJD - Block Level Awareness Programme Expenses	69,000.00
LLC Legal process Charges paid	18,000.00
TOTAL	5,19,990.00

Schedule XV- SJD Fund rec from local Bodies for awareness program

SJD FUND REC -MALAMPUZHA BLOCK PANCHAYATH	14,278.00
SJD FUND -SREEKRISHNAPURAM BLOCK PANCHAYATH	13,880.00
SJD FUND- THRITHALA BLOCK PANCHAYATH	22,416.00
ATTAPADI BLOCK PANCHAYATH	13,715.00
KUZHALMANNAM BLOCK PANCHAYATH	16,100.00
PALAKKAD BLOCK PANCHAYATH	13,805.00
MANNARKKAD BLOCK PANCHAYATH	13,125.00
SHORNUR MUNICIPALITY	12,755.00
CHERUPALASSERY MUNICIPALITY	14,600.00
SJD FUND REC-PATTAMBI BLOCK PANCHAYATH	13,463.00
SJD FUND REC-KOLLENGODE BLOCK PANCHAYATH	8,323.00
TOTAL	1,56,460.00

M/S. DEVASHRAYAM CHARITABLE SOCIETY
FIXED ASSETS (SCH. - XII)

PARTICULARS	OPENING BALANCE	ADDITION		DELETION	TOTAL	RATE	DEPRN.	WDV AS ON 31-03-2021
		BEFORE SEPT	AFTER SEPT					
LAND	8,10,396.00	-	-	-	8,10,396.00	0.10	-	8,10,396.00
BUILDING	32,08,826.68	-	-	-	32,08,826.68	0.15	3,20,882.67	28,87,944.01
REHABILITATION CENTER EQUIPMENTS	88,469.78	-	-	-	88,469.78	0.15	13,270.47	75,199.31
COMPUTER & Accessories	50,875.94	-	-	-	50,875.94	0.40	20,350.38	30,525.56
KITCHEN ACCESSORIES	4,46,812.50	-	-	-	4,46,812.50	0.15	67,021.87	3,79,790.62
VEHICLES	8,61,313.39	-	-	-	8,61,313.39	0.15	1,29,197.01	7,32,116.38
FURNITURE & FITTINGS	90,347.67	-	-	-	90,347.67	0.10	9,034.77	81,312.90
OPEN WELL	1,02,667.35	-	-	-	1,02,667.35	0.10	10,266.73	92,400.61
INVERTOR	21,571.13	-	-	-	21,571.13	0.10	2,157.11	19,414.02
PLANT & MACHINERY	95,134.58	-	-	-	95,134.58	0.15	14,270.19	80,864.39
SEWING MACHINE	2,361.13	-	-	-	2,361.13	0.10	236.11	2,125.02
GENERATOR	37,141.01	-	-	-	37,141.01	0.15	5,571.15	31,569.85
Mushroom Shed	89,709.93	-	-	-	89,709.93	0.10	8,970.99	80,738.94
Air cooler	8,014.23	-	-	-	8,014.23	0.15	1,202.13	6,812.09
Upstairs roof work	3,58,669.08	-	-	-	3,58,669.08	0.10	1,202.13	3,22,802.17
DVD Player	1,729.75	-	-	-	1,729.75	0.15	259.46	1,470.29
Speaker & System	49,487.50	-	-	-	49,487.50	0.15	7,423.13	42,064.37
Fan	3,184.10	-	-	-	3,184.10	0.15	477.62	2,706.49
Inchinator	14,554.95	-	-	-	14,554.95	0.10	1,455.50	13,099.46
Shelter Workshop Building Construction	-	-	1,05,736.00	-	1,05,736.00	-	-	1,05,736.00
New Building construction	-	-	7,00,978.00	-	7,00,978.00	-	-	7,00,978.00
	63,41,266.68	-	8,06,714.00	-	71,47,980.68	-	6,47,914.20	65,00,066.48

DEVASHRAYAM CHARITABLE SOCIETY

PRESIDENT.

For Devashrayam Charitable Society


Secretary

For Devashrayam Charitable Society


Treasurer.

DEVASHRAYAM CHARITABLE SOCIETY
"VISRAM", KUNNATHURMEDU, PALAKKAD.

NOTES ON ACCOUNTS

ACCOUNTING POLICIES ADOPTED IN THE PREPARATION OF THE FINANCIAL
STATEMENTS FOR 2020-21.

1. Fixed Assets are valued at Historical cost less depreciation, depreciation is provided on the Written down value method at the rates generally followed on the assets put to use.
2. The financial statements have been prepared on the basis of the accounting standard and practices generally prevailing in the country.
3. As the Society is a Charitable Society and its income is exempt from Income-tax, no provision for tax has been made.
4. The financial statements have been prepared on the basis of generally accepted accounting principles prevalent in India on accrual system of accounting

For Devashrayam Charitable Society
Place: Palakkad,
Date : 22-11-2021

DEVASHRAYAM CHARITABLE SOCIETY

Secretary

PRESIDENT TREASURER

PRESIDENT.

For K.V.VENKITARAMAN & CO.,
CHARTERED ACCOUNTANTS
FIRM REGN. No.0135715

Place: Palakkad,
Date : 22-11-2021

K.V.VENKITARAMAN
PARTNER
M.NO.20718
UDIN: 21020718AAAASJ9843