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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.

## Opinion

Place: Palakkad Date :22-11-2021

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

PALAKKAD

UDIN.21020718AAAASJ9843

## DEVASHRAYAN CHARITABLE SOCIETY VISRAM, KUNNATHURMEDU, PALAKKAD

			To S3D Fund Rec From Local To Bank Internat Received To Fund received from Natio To Donation Received from S3D Fund received from S9d To Fund received from S9d To Fund received from S9d To Fund received department To Social lustice department To Interest Received To Other Income To Interest on SB Account		To Denation for Ne To Loans and adva- To Sundry Debtors To Sales	To Opening Balance: Cash State Bank of India 6465 Union Bank of India 97002
			S3D Fund Rec From Local Bodies Bank Interest Received Fund received from National trust Donation Received Fund received from S3D Gav. of kerela Fund received from S4D Gav. of kerela Fund from Hational Tainet Social lustice department Interest Received Other Income Interest on SB Account	Candle Cloth bag sales Hand wash Liquid Scep Mask takes Mushroom Paper Bag Pitenty Santizer Washing powder sale	Denation for New Building Construction Loans and advances (Asset) Sundry Debtors Sales Apar bath	nca: Endia 6465 f India 97002
				185.00 3,200.00 4,320.00 1,96,695.00 6,440.00 10,640.00 650.00 66,062.00 13,550.00	4,905,00	8,378.51 2,24,013.68 23,13,094.49
1	1,01,37,427,80		1,56,460,00 77,477,00 54,504,00 40,05,574,00 3,64,555,00 4,29,510,00 39,000,00 1,35,446,00 7,557,00 1,576,62	3,07,087.00	1,19,200.00 1,55,200.00 3,18,594.50	25.45.68
The Land of the La	97.96,139.65		6,557,90 57,75,436.95 4,69,259.90 7,951.90 84,644.90	3,73,230,00	The state of the s	26,88,885.80
		State Bank of India 5465 By Union Bank of India 97002	*********	By Printing By Staff Insurance By Water Charges By Arogyanidh Project Expense By Noon Meal Project Expense By Rehabilitation Centre Expense By Rehabilitation Centre Expense By Rehabilitation Centre Expense By Rehabilitation Centre Foodsonal Unit Expense By Rapair & Maintehance By Staff Salary & Allowance	By Conner and advances (Asset) By Electricity Charges By Entertainment expenses By Office Stationary	Excel Assets Shelter work shop Building construction Building 25.45.486.68 25.88.885.80
		97,913.51 2,34,013.10 32,74,512.73				1 05.738.00 7 00.973.00
	1,01,37,427.80	36,06,439.34	25.400.00 8.792.00 2.787.51 3.200.00 1.790.00 1.274.00 0.55.425.00 1.59.050.00 1.59.050.00	1,30,000 50,123,000 1,260,000 7,16,474,00 13,51,546,00 1,37,155,00 4,71,561,95 1,62,249,00 15,98,948,00	15.000.00 1.16.900.00 17,566.00 2,239.00 4,247.00	8,05,714.00
-	97,96,139,65	25,45,486.69	90,901,00 19,785,00 915,35 19,101,00 3,112,00 10,000,00 13,615,00 5,05,363,72	14,580,00 4,82,595,00 6,03,827,00 11,83,791,00 10,14,107,00 4,54,964,00 2,65,724,00 200,00	2,61,495,00 16,517,00	3,52,688.00

Place: Palakkad Date: 22-11-2021

Place : Palakkad Date : 22-11-2021

DEVASHRAYAM CHARLIABLE SOCIETY

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For Devashrayam Charitable Society

Treasurer.

SECREPARY
VIGO OUR REPORT OF EVEN data attached.
For K.V. VENUTZADANAN & CO.
CHARTERED ACCOUNTAINTS
FIRM REON NO 0.115715

PRESIDENT.

Partner M.NO.20718 UDIN:21020718AAAAS39843

K.V. VERKITARAMAN

## DEVASHRAYAM CHARITABLE SOCIETY VISRAM, KUNNATHURMEDU, PALAKKAD

56,19,102.66	Г		Total and a season			1
			73 07 651 78	56 19 103 86		
	Ē		7,10,228.29	6,47,914.20	Depreciation	
2,81,384.54		Excess of expenditure over income	· · · · · · · · · · · · · · · · · · ·	8,702.00 1,59,050.00	Website maintanance Expense Nirmaya insurance Renewal	
1,000				4,247,00	Raw Material for Mashroom unit	
64,345,00		Other Income	. By	2,239.00	Office stationary	
39,000,00		Fund From national Trust Closing Stock	13,616.00 By	12,954.00	Corona precaution expense	
4,000,00		Donation		3,000.00	Celebration Expense	
54,504,00		Fund rec fron national Trust Interest Received	915.25 By	2,767.51	Bank Charges	
3,84,555,00	Towns or the second	Fund Recived From SJD Gov.of Kerele		15 05 040 00	Salary And Allowance	
	HXIII)	Fund Recived From Social Justice Department/ SCH XIII)		3,200.00	Misc Expenses	
40,05,574.00		Donations (SCH XII)	2 400 00 By	1.200.00	Water Bill	
77,477,00		Interest On SB Account	200.00 By	50 030	Staff Insurance	
				.00	Student Children Park Fabric Shed Expanses	
6,71,581.50	7,100.00	1000	10,000,00	***************************************	Staff Welfare	
	3,200.00	Cloth dag sales	-	11 580.00	Printing	
	5,340,00	Hand wash Sales	_	1 780.00	Postage & Stamp	
	4,52,695.00	Liquid Soap		17,586,00	elephone Bill	
	8.490.00	Agarbachis	~	1,62,249.00	Right of Maintenance (SCH -VI)	
	185.00	Washing Powder	-	4,71,661.95	Rehabilitation Vocational Center Expenses (SCH-III)	
	1,22,350.50	Phenoyil	10.14.107.00 By	1,37,155.00	Rehabilitation Centre Expenses(SCH-II)	
	34,911.00	Paper bag	_	7,16,474.00	Noon Meal Expenses-(SCH-1)	
	13 140 00	Mushroom		1,95,940.00	Wodya Night Project Expense(SCH-V)	
1000	-	Sales Sanitizer sales	45,253.00 By	34,250.00	Opening Stock	100
As on 31/3/2021		PARTICULARS	Davi 21/2/2044 1949 01 31/3/2020	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		

Place : Palakkad Date : 22-11-2021

Place : Palakkad Date ; 22-11-2021

Mide Section 1 even date attached.
For K.V. VENKITARAMAN & CO.,
CHARTERED ACCOUNTANTS
Firm Regn No.0135715

K.V. VENKITARAMAN

Partner M:NO.20718 UDIN:21020718AAAAS39843

Treasurer.

TREASURER

## DEVASHRAYAM CHARITABLE SOCIETY

VISRAM, KUNNATHURMEDU, PALAKKAD

ASSETS  Fixed Assets (Sch. XII)  Deposits(Sch. VII)  Fixed Deposit with Banks (Sch. VIII)  Sundry Debtors (Sch. IX)  Loans and Advances(Sch. X)  Interest receivables  Closing Stock  TDS  Income tax Refund Receivable  Advance to Suppliers  Bank Accounts (Sch. XI)  Cash in hand
- ÷ 0
As on 31/3/2021 65,00,066.48 34,300.00 6,67,325.00 1,75,580.00 5,10,366.00 21,899.00 64,345.00 6,833.00 2,278.00 2,278.00 35,08,525.83 97,913.51 1,16,08,431.82

For Devashrayam Charitable Society

DEVASHRAYAM CHARITABLE SOCIETY

Place : Palakkad Date : 22-11-2021

Place : Palakkad Date : 22-11-2021

Secretary.

For Devashrayam Charitable So

TREASURER

Vide Our report of even date attache For K.V. VENKITARAMAN & CO., CHARTERED ACCOUNTANTS Firm Regn No.013571S

Partner K.V. VENKITARAMAN

M.NO.20718 UDIN:21020718AAAASJ9843

## 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 Grocery Purchase	1,500.00
Kitchen Expense	38,865.00
Milk And Curd	23,051.00
Coconut & Grocery	42,367.00
Rice	32,164.00
Vegetable	2,24,415.00
TOTAL	3,92,756.00 13,51,568.00
	20/02/000:00
Schedule II -REHABILITATION CENTRE EXPENSES	
Refreshment Expense	24 457 00
Rehabilitation Expense	24,467.00 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	1,37,155.00
Schedule III - DELIA DI ITATION CINTER VOCATION	
Schedule III -REHABILITATION CENTRE VOCATIONAL UNIT EXPENSI Raw Material for Agarbathi	ES
Raw Material for Washing powder	8,150.00
Raw Material for Soap Powder	2,325.00
Raw Material for Hand Wash	480.00
Raw Material for Liquid Soap	2,400.00
Raw Material for Mushroom	3,09,110.00
Raw Material for Mask	9,688.00
Raw Material for Paper Bag	10,980.00 33,318.95
Raw Material for Phenyle	81,560.00
Raw Material for Sanitaizer	13,650.00
TOTAL	4,71,661,95
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 Ayur Bandhu - Monthly Medical Financial Help Paid	4,88,014.00
Ayur bandila - Mortelly Medical Fillancial Help Paid	1,18,060,00
TOTAL	7,16,474.00
Schedule V - AROGYANIDHI PROJECT EXPENSES	
ArogyaNidhi Medical Bill Friends Medicals	4 70 400 00
Staff Medical Help Paid	1.50.125.00
Corona Medical Expense For Students	29,832.00 4,604.00
Arogyanidhi Monthly Financial Help Paid	11,379.00
TOTAL	1,95,940.00
	7-7-1-100

DEVASHRAYAM CHARITABLE SOCIETY

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	
Front tiles Work	29,295.00
	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
70741	
TOTAL	1,62,249.00
Cabadula WW Danasita	
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
Union Drink to 35/122	2,50,255,00
TOTAL	6,67,325.00
Schedule IX- Sundry Debtors	
DISTRICT HOMOEO HOSPITAL Palakkad	205:00
DISTRICT HOMOEO 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	
Marutharode Homoeo Dispensary	995.00
	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
Venugopal	34,166.00
TOTAL	5,10,366.00
101112	5,20,300.00
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
Rehabiliation 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	0.20.610.00
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 Awearness 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	
SID 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 MUNCIPALITY	12,755.00
CHERUPALASSERY MUNCIPALITY	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

DEVASHRAYAM CHARITABLE SOCIETY For Devashrayam Charitable Society For Devashrayam Charitable Society

# M/S. DEVASHRAYAM CHARITABLE SOCIETY

## FIXED ASSETS (SCH. - XII)

П	New Building construction	Shelter Workshop Building Construction	nerator	Fan	Speaker & System		2	nof work		hed	(a)		ACHINERY			E & FITTINGS		No.		TION CENTER EQUIPMENTS	DING	LAND 8,10	BAL	PARTICULARS OPE
63,41,266.68		×	14,554.95	3,184.10	00.784,64	107 50	1 779 75	3.58.669.08	8,014.23	89,709.93	37,141.01	2,361.13	95,134.58	21,571.13	1,02,667.35	90,347.67	8,61,313.39	4,46,812.50	50,875.94	88,469.78	32,08,826.68	8,10,396.00	BALANCE	OPENING
			L	(ii	0(14	100		•		*			4	(4)			*		*	•	,		BEFORE SEPT	ADD
8,06,714.00	7,00,978.00	1,05,736.00		,							9	*		•			*			r		,	AFTER SEPT	
			,		(2)			•	•				*	1	•			*		*	ï	•	DELETION	
71,47,980.68	7,00,978.00	1,05,736.00	14,554.95	3,184.10	0	49 487 50	1.729.75	3,58,669.08	8,014.23	89,709.93	37,141.01	2,361.13	95,134.58	21,571.13	1,02,667.35	90,347.67	8,61,313.39	4,46,812.50	50,875.94	88,469.78	32,08,826.68	8,10,396.00		TOTAL
		,	0.10	0.10	0 0	0 15	0.15	0.10	0.15	0.10	0.15	0.10	0.15	0.10	0.10	0.10	0.15	0.15	0.40	0.15	0.10	01		RAIL
6,47,914.20		0.00	1,455.50	4//.02	23 774	7 423 13	259.46	35,866.91	1,202.13	8,970.99	5,571.15	236.11	14,270.19	2,157.11	10,266.73	9,034.77	1,29,197.01	67,021.87	20,350.38	13,270.47	3,20,882.67		DEPRN.	1
65,00,066.48	7,00,978.00	1,05,736.00	13,099.46	200	2,000,00	42.064.37	1,470.29	3,22,802.17	6,812.09	80,738.94			80,864.39		92,400.61	81,312.90	7,32,116.38	3,79,790.62	30,525.56	75,199.31	. 28,87,944.01	8,10,396.00	21-03-2021	NO SA VOW

DEVASHRAYAM CHARITABLE SOCIETY

PRESIDENT.

For Devashrayam Charlians wouldly For Devashrayam Charitable Society

Treasurer.

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## DEVASHRAYAM CHARITABLE SOCIETY "VISRAM", KUNNATHURMEDU, PALAKKAD.

## NOTES ON ACCOUNTS

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

- 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.
- The financial statements have been prepared on the basis of the accounting standard and practices generally prevailing in the country.
- As the Society is a Charitable Society and its income is exempt from Income-tax, no provision for tax has been made.
- The financial statements have been prepared on the basis of generally accepted accounting principles prevelant in India on accrual system of accounting

DEVASHRAYAM CHAHITABLE SOCIETY

Place: Paiakkad, evashrayam Cheseckerseviery

Date: 22-11-2021

PRESIDENT

TREASURER

// . m

Secretary

PRESIDENT.

CHARTERED ACCOUNTANTS

FIRM REGN. No.0135715

Place:Palakkad,

Date: 22-11-2021

K.V.VENKITARAMAN

PARTNER M.NO.20718

UDIN: 21020718AAAASJ9843