

P/C

INDEPENDENT AUDITOR'S REPORT

To the Members of DEVASHRAYAM CHARITABLE SOCIETY,

Report on the Financial Statements.

We have audited the accompanying financial statements of DEVASHRAYAM CHARITABLE SOCIETY, Visram, Kunnathurmedu, Palakkad, which comprise the Balance Sheet as at March 31st, 2022, and the Statement of Income and Expenditure for the period and a summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements of the entity give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute Of Chartered Accountants of India (ICAI) to the extent considered relevant by the management, of the state of affairs(financial position)of the entity as on 31 March 2022, its Deficit (financial performance) for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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 Association 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or

error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation and contents of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place: Palakkad

Date: 18/07/2022

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

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

UDIN:22020718APDWUZ9954



RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Chabana Indrak
TREASURER

UDIN:22020718APDWUZ9954



DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURPEDU, PALAKKAD

PARTICULARS		INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022		PARTICULARS		AS ON 31/03/2022	AS ON 31/3/2021
To Opening Stock		64,345.00		Sales :			
To Arava Nidhi Project Expenses(SCH-V)		4,29,444.00		Sanitizer sales		8,500.00	
To Avur Bandhu Expenses(SCH-IV)		5,63,394.00		Plushroom		24,988.00	
To Noon Meal Expenses-(SCH-I)		10,40,095.36		Paper bag		1,22,252.50	
To Rehabilitation Centre Expenses(SCH-II)		1,51,352.00		Penovyl		1,115.00	
To Rehabilitation Vocational Center Expenses(SCH-III)		4,99,435.00		Candle		24,040.00	
To Repair & Maintenance		38,267.00		Washing Powder		6,835.00	
To Electricity Bill		5,200.00		Aparathis		4,13,980.00	
To Telephone Bill		20,500.00		Liquid Soap		35,170.00	
To Postage & Stamp		9,875.00		Hand wash Sales		-	
To Printing		12,985.00		Cloth bag sales		-	
To Staff Insurance		74,572.00		Mask sales		-	
To Water Bill		6,035.00		Interest On SB Account		6,36,880.50	
To Misc Expenses		23,088.00		Donations (SCH XI)		95,493.00	
To Social Justice Department Details (SCH XIV)		4,46,801.96		Award for best LLC Kerala		44,71,103.00	
To Bank Charges		16,12,453.00		Fund Recd from SID Gov of Kerala (SCH XIII)		20,000.00	
To Salary And Allowance		4,063.31		Fund Rec. from National Trust		4,02,575.00	
To Accounting Charges		3,000.00		Interest Received		45,751.00	
To Corona precaution expense		7,437.00		Donation		69,600.00	
To Entertainment expenses		14,374.00		Fund From National Trust		83,719.00	
To Office stationery		9,169.00		Other Income		2,500.00	
To Website maintenance Expense				Closing Stock		22,000.00	
To Nirmaya insurance Renewal		7,470.00		Nirmaya Renewal & Enrolment outside			
To Inauguration Expense		6,66,358.50		Stationary and meeting Expense-LLC			
To Depreciation		24,550.00		Excess of expenditure over income		1,47,728.63	
To Labour Charges		6,493.00					
To Vehicle Insurance		2,500.00					
To Rice collection Incentive		67,532.00					
To Free medicine for Differently Abled		1,51,406.00					
To Kit Expense		15,840.00					
To Petrol For TVs		4,100.00					
To Television Expense		11,210.00					
To Waste Drainage Extension		4,000.00					
To Donation Receivable written off							
		59,97,350.13				59,97,350.13	
							56,19,102.66

[Signature]
PRESIDENT

[Signature]
SECRETARY

[Signature]
TREASURER

vide Our report of even date attached.
 For K.V. VENKATARAMAN & CO.,
 CHARTERED ACCOUNTANTS
 Firm Regn No.0135715

K.V. VENKATARAMAN
 Partner
 M.NO.20718



Place : Palakkad
 Date : 18/07/2022

DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD
BALANCE SHEET AS ON 31-03-2022

BALANCE SHEET AS ON 31-03-2022						
LIABILITIES		AS ON 31/03/2022	AS ON 31/03/2021	ASSETS	AS ON 31/03/2022	AS ON 31/03/2021
Capital Fund: Opening Balance Add: Membership Fee Received Less: Excess of Expenditure over Income Fund Received From SJD Donation for new building construction Sundry Creditors Endowment Fund	98,96,091.82	97,79,863.19 4,66,080.00 11,19,200.00 1,960.00 1,25,100.00	98,96,091.82 4,66,080.00 11,19,200.00 1,960.00 1,25,100.00	Fixed Assets (Sch. XII)	63,36,176.98	65,00,066.48
	31,500.00			Deposits(Sch. VI)	34,300.00	34,300.00
	1,47,728.63			Fixed Deposit with Banks (Sch. VII)	11,78,341.00	6,67,325.00
				Sundry Debtors (Sch. VIII)	1,67,565.00	1,75,580.00
				Loans and Advances(Sch. IX)	4,44,166.00	5,10,366.00
				Interest receivables	56,634.00	21,899.00
				Closing Stock (Sch XV)	83,719.00	64,345.00
				TDS	6,833.00	6,833.00
				Income tax Refund Receivable	2,278.00	2,278.00
				Advance to Suppliers	15,000.00	15,000.00
				Bank Accounts (Sch. X)	30,47,075.70	35,08,525.83
				Cash in hand	1,20,114.51	97,913.51
				Donation Receivable	-	4,000.00
		1,14,92,203.19	1,16,08,431.82		1,14,92,203.19	1,16,08,431.82

[Signature]
PRESIDENT

[Signature]
SECRETARY

[Signature]
TREASURER

Place : Palakkad
Date : 18/07/2022

Vide Our report of even date attached:
 For K. V. VENKITTARAMAN & CO.,
 CHARTERED ACCOUNTANTS
 Firm Regn No.0135715

Place : Palakkad
Date : 18/07/2022

K. V. VENKITTARAMAN
 Partner
 M.NO.20718
 UDIN:22020718APDWU29954



DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD

Schedule I -NOON MEAL PROJECT EXPENSES

Corona Patients Food Expenses	-
Corona Period Food Kit Expenses	86,973.00
Coconut & oil	1,31,222.00
Vehicle Running Expenses	74,737.00
Fuel Expense (LPG & Fire Wood)	-
Fire wood cutting labour charge	1,58,426.00
Grocery Purchase	19,262.00
Kitchen Expense	52,974.00
Milk And Curd	-
Coconut & Grocery	21,875.00
Bio gas service charge paid	5,350.00
Gas Service Charge Paid	11,100.00
Kitchen Work Expenses	1,500.00
Staff Education Allowance Paid	5,800.00
Tax Permit&FC KIAM 7234	1,44,340.00
Rice	3,26,536.36
Vegetable	10,40,095.36

TOTAL

Schedule II -REHABILITATION CENTRE EXPENSES

Refreshment Expense	82,569.00
Rehabilitation Expense	68,083.00
Staff Salary - Rehabilitation Centre	-
Bus KL 9 AC 6576 - Insurance	-
Bus KL 9 AC 6576 - Repair & Maintenance	700.00
Tax Permit&FC KI 9/AC 6576	-
Vehicle Running Expense	-
TOTAL	1,51,352.00

Schedule III -REHABILITATION CENTRE VOCATIONAL UNIT EXPENSES

Raw Material for Aqar bathi	560.00
Raw Material for Washing powder	-
Raw Materials for File	352.00
Raw Material for Soap Powder	25,185.00
Raw Material for Hand Wash	15,900.00
Raw Material for Liquid Soap	3,31,842.00
Staff children education allowance paid	9,000.00
Raw Material for Mushroom	-
Raw Material for Mask	-
Raw Material for Paper Bag	31,554.00
Raw Material for Phenyle	77,650.00
Raw Material for Sanitaizer	7,392.00
TOTAL	4,99,435.00

Schedule IV -AYUR BANDHU PROJECT EXPENSES

Ayurbandhu Dialysis - Santhi Medical Unit	1,27,200.00
Ayurbandhu Dialysis -Paalana Unit	3,37,644.00
Ayurbandhu Medical Help - Friends Medicals	98,550.00
Ayur Bandhu - Monthly Medical Financial Help Paid	-
TOTAL	5,63,394.00

Schedule V - AROGYANIDHI PROJECT EXPENSES

ArogyaNidhi Medical Bill Friends Medicals	3,13,913.00
Staff Medical Help Paid	-
Corona Medical Expense For Students	-
Arogyanidhi One Time Financial Help Paid	90,751.00
Arogyanidhi Monthly Financial Help (Other Patient)	24,780.00
TOTAL	4,29,444.00

Schedule VI -Deposits

Gas Deposit
Telephone Deposit
Electricity Deposit

TOTAL

1,800.00
3,000.00
29,500.00
34,300.00

Schedule VII- Fixed Deposit

SBI FD 5252
SBI FD 612
SBI FD 6307
UNION BANK FD 302.11847
UNION BANK FD 302.12557
UNION BANK FD 332.33
UNION BANK FD 355.9
UNION BANK FD 357.11
FD SBI-Ramaswamy

TOTAL

61,705.00
1,48,663.00
81,558.00
2,100.00
15,000.00
1,00,000.00
8,000.00
2,50,299.00
5,11,016.00
11,78,341.00

Schedule VIII- Sundry Debtors

DISTRICT HOMOEOPATHIC HOSPITAL Palakkad
DISTRICT HOMOEOPATHIC HOSPITAL Kalpathy
Homeo Hospital Ayushmaanbhava
KHADI & VILLAGE INDUSTRIES Akathera
Sasi Kumar
KVIB Palakkad
Govt: Taluk Hospital Chittur
Marutharode Homoeo Dispensary
Instrumentation Ltd
KVIB Thrissur
LIC Branch-1
Ramaswami
Aravindakshan

TOTAL

205.00
14,940.00
98,700.00
11,500.00
840.00
6,375.00
995.00
4,465.00
7,180.00
15,050.00
1,200.00
5,115.00
1,000.00
1,67,565.00

Schedule IX - Loans and advances

Finovation
Latha
Venuqopal

TOTAL

3,91,000.00
30,000.00
23,166.00
4,44,166.00

Schedule X- Bank Account

State Bank of India 6465
SIB-0368
Union Bank of India 97002

TOTAL

44,115.00
18,453.10
29,84,507.11
30,47,075.21

[Handwritten signatures]

Schedule XI - Donations

"Corona Relief" Working donation	29,80,773.00
Noon meal Project Donation (Annadanam)	3,47,977.00
Rehabilitation Centre Donation	3,83,875.00
Arogyanidhi Project Donation	69,876.00
Ayurbandhu Project Donation	1,91,411.00
Donation For Food Kit & medicine for corona patients	4,87,191.00
General Donation	4,000.00
Donation For Free Medicine	6,000.00
Donation For C P Chair	
TOTAL	44,71,103.00

Schedule XIII - Fund Received from SJD Govt. of Kerala

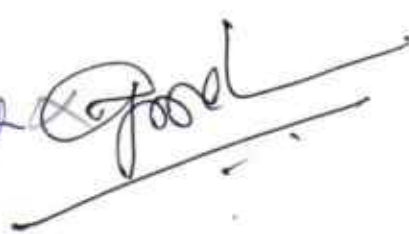
Fund For Nirmaya Renewal	4,27,075.00
TOTAL	4,27,075.00

Schedule XIV - Social Justice Department Expenses Details

LLC National Trust Expenses	31,326.00
National Trust - Nirmaya Expenses	4,37,475.95
SJD - Block Level Awareness Programme Expenses	-
LLC Legal process Charges paid	-
TOTAL	4,68,801.95

Schedule XV- CLOSING STOCK

RAW MATERIALS FOR PHENYL & LIQUID SOAP	12,639.00
RAW MATERIALS FOR AGAR BATHI	4,350.00
RAW MATERIALS FOR PAPER BAGS	11,970.00
PACKING MATERIALS	43,200.00
FINISHED GOODS:	
PHENYLE	4,620.00
LIQUID SOAP	6,100.00
BATHI	840.00
	83,719.00

M/S. DEVASHRAYAM CHARITABLE SOCIETY

FIXED ASSETS (SCH. - XII)

PARTICULARS	WDV AS ON 31-03-2021	ADDITION		DELETION	TOTAL	RATE	DEPRN.	WDV AS ON 31-03-2022
		BEFORE SEPT	AFTER SEPT					
LAND	8,10,396.00	-	-	-	8,10,396.00	10%	2,88,794.00	8,10,396.00
BUILDING	28,87,944.01	-	-	-	28,87,944.01	15%	11,280.00	25,99,150.01
REHABILITATION CENTER EQUIPMENTS	75,199.31	-	-	-	75,199.31	40%	12,210.00	63,919.31
COMPUTER & Accessories	30,525.56	-	-	-	30,525.56	15%	56,969.00	18,315.56
KITCHEN ACCESSORIES	3,79,790.62	-	-	-	3,79,790.62	15%	1,18,186.00	3,22,821.62
VEHICLES	7,32,116.38	55,795.00	-	-	7,87,911.38	15%	8,131.00	6,69,725.38
FURNITURE & FITTINGS	81,312.90	-	-	-	81,312.90	10%	9,240.00	73,181.90
OPEN WELL	92,400.61	-	-	-	92,400.61	10%	1,941.00	83,160.61
INVERTOR	19,414.02	-	-	-	19,414.02	15%	12,130.00	17,473.02
PLANT & MACHINERY	80,864.39	-	-	-	80,864.39	10%	213.00	68,734.39
SEWING MACHINE	2,125.02	-	-	-	2,125.02	15%	4,735.00	1,912.02
GENERATOR	31,569.85	-	-	-	31,569.85	10%	8,074.00	26,834.85
Mushroom Shed	80,738.94	-	-	-	80,738.94	15%	1,022.00	72,664.94
Air cooler	6,812.09	-	-	-	6,812.09	10%	32,280.00	5,790.09
Upstairs roof work	3,22,802.17	-	-	-	3,22,802.17	15%	221.00	2,90,522.17
DVD Player	1,470.29	-	-	-	1,470.29	15%	6,310.00	1,249.29
Speaker & System	42,064.37	-	-	-	42,064.37	15%	406.00	35,754.37
Fan	2,706.49	-	-	-	2,706.49	10%	1,310.00	2,300.49
Incinerator	13,099.46	-	-	-	13,099.46	15%	1,425.00	11,789.46
Shelter Workshop Building Construction	1,05,736.00	-	-	-	1,05,736.00	10%	91,481.50	1,05,736.00
CCTV	7,00,978.00	-	-	-	7,00,978.00	15%	10,37,170.50	17,575.00
New Building	65,00,066.48	55,795.00	4,27,674.00	-	70,02,535.48	-	6,66,358.50	63,36,176.98

[Signature]

Devasa Charitable Society

Notes Forming Part of the Financial Statements as at 31-03-2022

Note No. 1 : Corporate Information

DEVASHRAYAM CHARITABLE SOCIETY (PAN:AACTD0370Q)

The Trust is situated at "Visram", Kunnathurmedu, Palakkad, 678013

The trust is registered under the Indian Trust Act 1882, dt.17th of July, 1996

Note No. 2 : Significant Accounting Policies

a. Basis of Accounting

The financial statement of the Trust have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards. The entity falls under level IV classification on this basis of this classification and category, accounting standards applicable are duly complied. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

c. Property, Plant and Equipment and Depreciation

Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Depreciation on Plant, Property and Equipment is provided to the extent of depreciable amount on the Written down Value (WDV) Method.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

d. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Trust and the revenue can be reliably measured.

e. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

f. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

g. Inventory

Inventory valued at cost or net realisable value which ever is less.

General notes

(i) Figures of the previous year have been re-grouped / re-classified wherever to confirm to current years classification.

(ii) As the Trust is a Charitable Trust and its income is exempt from income tax, no provision for tax has been made

(iii) The Trust is following the cash system of accounting where revenue and related assets are recognized at the time of receipt rather than when earned and expenses are recognized at the time of payment rather than when obligations are incurred



PRESIDENT



SECRETARY



TREASURER

Place : Palakkad,
Date : 18/07/2022

Vide our report of even date attached
For K.V. Venkitaraman & Co.
(Chartered Accountants)



K.V. Venkitaraman
Partner

M.No. 020718

UDIN:22020718APDWUZ9954



Place : Palakkad,
Date : 18/07/2022