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## INDEPENDENT AUDITOR'S REPORT

To

The Members of Devashrayam Charitable Society,  
Visram, Kunnathur medu,  
Palakkad.

### ***Report on the Financial Statements***

I have audited the accompanying financial statements of Devashrayam Charitable Society, Visram, Palakkad, which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income & Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the generally accepted accounting principles and practices.

In my opinion, and to the best of my 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 2024, its Deficit (financial performance) for the year ended on that date.

### **Basis For Opinion**

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

My 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 report that includes my 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.

I 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 my 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, I am required to draw attention in my auditor report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor report. However,

future events or conditions may cause the entity to cease to continue as a going concern. 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 my audit.

Place: Palakkad  
Date: 14-08-2024

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

K.V.VENKITARAMAN  
PROPRIETOR  
M.NO.2018  
UDIN: 2420718BKCCGO5689





**DEVASHRAYAM CHARITABLE SOCIETY**  
**VISRAM, KUNNATHURMEDU, PALAKKAD**  
**Balance Sheet as on 31-03-2024**

	Particulars	Note No	31-03-2024	31-03-2023
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO' Funds</b>			
(a)	Unrestricted Funds	3	1,16,48,454.03	1,23,63,036.57
(b)	Restricted Funds		11,65,880.00	11,65,880.00
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-Term borrowings			
(b)	Other Long-Term liabilities			
(c)	Long-Term provisions			
<b>3</b>	<b>Current liabilities</b>			
(a)	Borrowings	4	49,750.00	69,873.00
(b)	Payables			
(c)	Other current liabilities			
(d)	Short-term provisions			
	<b>Total</b>		<b>1,28,64,084.03</b>	<b>1,35,98,789.57</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant & Equipment & Intangible assets	5	94,54,429.76	83,57,433.48
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	22,74,341.00	39,84,341.00
(c)	Long-Term Loans and Advances			
(d)	Other Long-Term assets (specify nature)			
<b>2</b>	<b>Current assets</b>			
(a)	Current investments	7	34,300.00	34,300.00
(b)	Inventories	8	5,835.00	1,84,455.40
(c)	Receivables	9	38,391.07	32,359.10
(d)	Cash and bank balances	10	4,40,726.84	3,64,476.23
(e)	Short Term Loans and Advances	11	4,93,166.00	4,29,166.00
(f)	Other current assets	12	1,22,894.36	2,12,258.36
	<b>Total</b>		<b>1,28,64,084.03</b>	<b>1,35,98,789.57</b>
	Brief about the Entity			
	Summary of significant accounting policies			
	The accompanying notes are an integral part of the financial statements			

**DEVASHRAYAM CHARITABLE SOCIETY**

For Devashrayam Charitable Society

For Devashrayam Charitable Society

Place: Palakkad,  
Date: 14-08-2024

PRESIDENT

PRESIDENT.

SECRETARY

TREASURER

Treasurer

For K.V. Venkitaraman & CO.,  
Chartered Accountants,  
FIRM REG. NO. 0135715

K.V. VENKITARAMAN,  
Proprietor  
M.NO.20718  
UDIN : 2420718BKCCGO5689

Place: Palakkad  
Date: 14-08-2024

**DEVASHRAYAM CHARITABLE SOCIETY**  
**VISRAM, KUNNATHURMEDU, PALAKKAD**  
**Income and Expenditure Account for the year ended 31-03-2024**

	Particulars	Note No	31-03-2024	31-03-2023
I	<b>Income</b>			
(a)	Donations and Grants	13	53,29,386.28	50,59,376.50
(b)	Fees from rendering of Services			
(c)	Sale of Goods	14	5,58,753.00	5,71,965.00
II	<b>Other Income</b>	15	1,34,119.00	1,33,087.00
III	<b>Total Income (I+II)</b>		<b>60,22,258.28</b>	<b>57,64,428.50</b>
IV	<b>Expenses:</b>			
(a)	Material consumed/ distributed	16	5,88,018.40	2,45,153.60
(b)	Project expenses/Donations Paid	17	26,21,805.00	30,34,116.20
(c)	Employee benefits expense	18	16,91,804.00	17,10,589.00
(d)	Depreciation and amortization expense	19	7,02,180.00	10,48,229.00
(e)	Finance costs			
(f)	Other expenses	20	14,69,533.42	6,25,852.32
	- Religion/charitable expenses			
	- Other Expenses (specify nature)			
	<b>Total expenses</b>		<b>70,73,340.82</b>	<b>66,63,940.12</b>
V	<b>Excess of Income and Expenditure for the year before exceptional and extraordinary items (III-IV)</b>		<b>-10,51,082.54</b>	<b>-8,99,511.62</b>
VI	Exceptional items (specify nature and provide note/delete if none)			
VII	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		<b>-10,51,082.54</b>	<b>-8,99,511.62</b>
VIII	Extraordinary items (specify nature and provide note/delete if none)			
IX	<b>Excess of Income over Expenditure for the year (VII-VIII)</b>		<b>-10,51,082.54</b>	<b>-8,99,511.62</b>
	Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance transferred to General Fund			

**DEVASHRAYAM CHARITABLE SOCIETY**

**For Devashrayam Charitable Society**

**For Devashrayam Charitable Soc**

Place: Palakkad,  
Date : 14-08-2024

PRESIDENT

**PRESIDENT.**

SECRETARY

**Secretary**

TREASURER

**Treasurer**

For K.V.Venkitaraman & CO.,  
Chartered Accountants,  
FIRM REGN. NO. 0135715

K.V.VENKITARAMAN,  
Proprietor  
M.NO.20718  
UDIN : 2420718BKCCGO5689

Place: Palakkad  
Date: 14-08-2024



Note No	Particulars	2023-24	2022-23
		Amount	Amount
<b>3</b>	<b><u>NPO Funds</u></b>		
	<b>(a) Unrestricted funds</b>		
	Opening Balance	1,23,63,036.57	97,79,863.19
	Add: Membership Fee Received	36,500.00	32,500.00
	Add: CSR Fund from Cochin Shipyard	3,00,000.00	27,00,000.00
	Add: Solar plant recognised	-	6,44,490.00
	Add: Endowment fund	-	1,25,100.00
		1,26,99,536.57	1,32,81,953.19
	Less: Adjustments to Capital Fund	-	-19,405.00
	Less: Excess of Expenditure over Income	-10,51,082.54	-8,99,511.62
		1,16,48,454.03	1,23,63,036.57
	<b>(b) Restricted fund</b>		
	Fund Received From SJD	46,680.00	46,680.00
	Donation for new building construction	11,19,200.00	11,19,200.00
		11,65,880.00	11,65,880.00
<b>4</b>	<b><u>Other Current Liabilities</u></b>		
	Sundry Creditors	-	69,873.00
	Nirmaya renewal 2024-25	49,750.00	-
		49,750.00	69,873.00
<b>5</b>	<b><u>Property, Plant and Equipment and Intangible Assets</u></b>		
	Fixed Assets (Sch 14)	94,54,429.76	83,57,433.48
		94,54,429.76	83,57,433.48
<b>6</b>	<b><u>Non Current Investments</u></b>		
	Fixed Deposit with Banks (Sch 6)	22,74,341.00	39,84,341.00
		22,74,341.00	39,84,341.00
<b>7</b>	<b><u>Current Investments</u></b>		
	Deposits (Sch 5)	34,300.00	34,300.00
		34,300.00	34,300.00
<b>8</b>	<b><u>Inventories</u></b>		
	Closing Stock (Sch 10)	5,835.00	1,84,455.40
		5,835.00	1,84,455.40
<b>9</b>	<b><u>Receivables</u></b>		
	Interest receivables	38,391.07	32,359.10
		38,391.07	32,359.10
<b>10</b>	<b><u>Cash and Bank balances</u></b>		
	Cash in Hand	3,23,708.03	1,73,062.03
	SIB 0368	27,241.59	18,453.59
	State Bank of India 6465	13,539.52	18,980.76
	Union Bank of India 97002	76,237.70	1,53,979.85
		4,40,726.84	3,64,476.23
<b>11</b>	<b><u>Short Term Loans and Advances</u></b>		
	Loans and Advances (Sch 8)	4,93,166.00	4,29,166.00
		4,93,166.00	4,29,166.00
<b>12</b>	<b><u>Other Current Assets</u></b>		
	Sundry Debtors (Sch 7)	1,05,062.36	1,88,147.36
	TDS	15,554.00	6,833.00
	Income tax Refund Receivable	2,278.00	2,278.00
	Advance to Suppliers	-	15,000.00
		1,22,894.36	2,12,258.36

For Devashrayam Charitable Society

DEVASHRAYAM CHARITABLE SOCIETY

For Devashrayam Charitable Society

*[Signature]*  
Secretary

*[Signature]*  
PRESIDENT

*[Signature]*  
Treasurer

NOTE.NO	PARTICULARS	2023-24 AMOUNT	2022-23 AMOUNT
	<b>INCOMES</b>		
13	<b>Donations and Grants</b>		
	Donation (Sch 9)	52,33,241.00	49,58,036.50
	Fund received from SJD Gov.of kerela	22,000.00	44,000.00
	Fund received from National trust	65,000.00	40,940.00
	Nirmaya Renewal & Enrolment outside	9,145.28	16,400.00
		53,29,386.28	50,59,376.50
14	<b>Sale of Goods</b>		
	Agar bathi	9,530.00	11,670.00
	Candle	8.00	550.00
	Hand wash	5,100.00	5,020.00
	File sales	2,170.00	1,980.00
	Liquid Soap	4,18,790.00	3,53,465.00
	Mushroom	8,000.00	12,250.00
	Phenyl	1,15,155.00	1,50,980.00
	Cover sales	-	160.00
	Other sales	-	16,265.00
	Paper bag	-	19,625.00
		5,58,753.00	5,71,965.00
15	<b>Other Income</b>		
	Interest Received	1,20,619.00	1,33,087.00
	Sale of fridge	3,500.00	-
	DTPC Programme	10,000.00	-
		1,34,119.00	1,33,087.00
	<b>EXPENSES</b>		
16	<b>Material consumed/ distributed</b>		
	Purchases (Sch 11)	4,09,398.00	3,45,890.00
	Add: opening stock	1,84,455.40	83,719.00
		5,93,853.40	4,29,609.00
	less: closing stock	5,835.00	1,84,455.40
		5,88,018.40	2,45,153.60
17	<b>Project expenses/Donations Paid</b>		
	Donation	5,100.00	5,500.00
	Arogyanidhi Project Expense (Sch 3)	7,24,114.00	7,79,877.66
	Ayurbandhu Project Expense(Sch 4)	3,23,300.00	2,98,411.21
	Noon Meal Project Expense (Sch 1)	11,85,221.26	11,99,335.06
	Rehabilitation Centre Expense (Sch 2)	3,84,805.74	4,81,044.27
	Rehabilitation Centre Vocational Unit Expense	4,364.00	2,69,948.00
		26,21,805.00	30,34,116.20

For Devashrayam Charitable Society

DEVASHRAYAM CHARITABLE SOCIETY

*[Signature]*  
Secretary

*[Signature]*  
PRESIDENT

For Devashrayam Charitable Society  
*[Signature]*  
Treasurer



18	<b><u>Employee benefits expense</u></b>		
	Salary And Allowance (Sch 12)	16,44,879.00	16,80,932.00
	Staff insurance	46,925.00	29,657.00
		16,91,804.00	17,10,589.00
19	<b><u>Depreciation and amortization expense</u></b>		
	Depreciation	7,02,180.00	10,48,229.00
		7,02,180.00	10,48,229.00
20	<b><u>Other expenses</u></b>		
	Bank charges	3,292.54	3,266.92
	Niramaya expenses	61,354.16	-
	DTPC Programme	3,000.00	-
	Electriciy Charges	5,350.00	1,340.00
	Entertainment expenses	5,824.00	13,500.00
	Labour charges	12,900.00	14,027.00
	LPG & Fire wood	36,866.00	-
	Miscelleneous Expense	58,765.72	52,296.90
	Mushroom Cultivation	15,245.00	15,620.00
	NIPMR Camp expense	-	4,649.00
	Office stationary	3,240.00	7,863.00
	Panchayath Fee Penalty	2,79,114.00	-
	Postage & Courier	1,690.00	14,543.00
	Printing & stationery	22,512.00	25,056.50
	Professional & legal charge	1,500.00	7,674.00
	Repair & Maintenance	4,86,915.00	1,43,676.00
	Rice collection Incentive	-	9,000.00
	Road tax	16,980.00	-
	Social Justice Department Expenses	24,260.00	-
	Students refreshment expenses	1,59,413.00	-
	Telephone Charges	15,260.00	20,100.00
	Travelling expense	45,880.00	33,556.00
	Vehicle Insurance	27,350.00	46,256.00
	Vehicle repairs and maintenance	1,63,882.00	1,98,262.00
	Waste Drainage Extension	-	10,455.00
	Balance written off	18,940.00	-
	Website maintainance Expense	-	4,711.00
		14,69,533.42	6,25,852.32

Devashrayam Charitable Society

Secretary

DEVASHRAYAM CHARITABLE SOCIETY

PRESIDENT

For Devashrayam Charitable Society

Archana Pulchadh

Treasurer



**DEVASHRAYAM CHARITABLE SOCIETY  
VISRAM, KUNNATHURMEDU, PALAKKAD**

Schedule 1-Noon Meal Project Expenses	Amount
Coconut & Oil	60,338.00
Cost Of Vessels	2,123.00
Vehicle Running Expenses	15,800.00
Fuel Expense ( Lpg & Fire Wood)	10,850.00
Grocery Purchase	2,08,744.00
Kitchen Expense	22,526.00
Milk And Curd	77,239.00
Diesel Charge Crusier	1,04,475.26
Rice Collection Allowance	9,600.00
Rice Purchase	2,59,477.00
Vegetables	4,14,049.00
	<b>11,85,221.26</b>

Schedule 2 -Rehabilitation Centre Expenses	Amount
Diesel Charge Bus	3,01,899.74
Rehabilitation Centre Expenses	11,094.00
Transportation Charge	36,210.00
Uniform For Student	35,602.00
Total	<b>3,84,805.74</b>

Schedule 3 - Arogyanidhi Project Expenses	Amount
Arogyanidhi Medical Bill Friends Medicals	6,75,231.00
Arogyanidhi One Time Financial Help Paid	32,870.00
Arogyanidhi Monthly Financial Help ( Other Patient)	16,013.00
Total	<b>7,24,114.00</b>

Schedule 4 -Ayur Bandhu Project Expenses	Amount
Ayurbandhu Dialysis -Paalana Unit	2,28,000.00
Ayur Bandhu - Monthly Medical Financial Help Paid	95,300.00
Total	<b>3,23,300.00</b>

Schedule 5 -Deposits	Amount
Gas Deposit	1,800.00
Telephone Deposit	3,000.00
Electricity Deposit	29,500.00
Total	<b>34,300.00</b>

Schedule 6- Fixed Deposit	Amount
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
Fd Sbi-Ramaswamy	5,11,016.00
Ubi Flexi Fixed Deposit	10,85,000.00
Ubi Fd-Gireesh Instrumentation	11,000.00
Total	<b>22,74,341.00</b>

**For Devashrayam Charitable Society**

**DEVASHRAYAM CHARITABLE SOCIETY**

**For Devashrayam Charitable Society**

Secretary

PRESIDENT.

Treasurer

Schedule 7- Sundry Debtors	Amount
Khadi & Village Industries Akathera	4,502.36
Sasi Kumar	1,790.00
Kvib Palakkad	41,875.00
Instrumatiation Ltd	15,680.00
Kvib Thrissur	34,800.00
Lic Branch-I	500.00
Ramaswami	5,915.00
Total	1,05,062.36

Schedule 8 Loans & advances	Amount
Finovation	3,91,000.00
Latha	30,000.00
Venugopal	2,166.00
Shanly LLC	70,000.00
Total	4,93,166.00

Schedule 9 Donations	Amount
Noon Meal Project Donation (Annadanam)	18,05,916.00
Rehabilitation Centre Donation	12,19,252.00
Arogyanidhi Project Doation	2,53,501.00
Interactive smart board ( palakkad masion)	1,50,000.00
Gents toilet construction ( Lions club)	1,00,000.00
Rubfila Internation ( sensory unit )	2,72,857.00
Ayurbandhu Project Donation	26,200.00
General Donation	14,05,515.00
Total	52,33,241.00

Schedule 10 closing stock	Amount
Agarbathi	660.00
Candle	30.00
File	120.00
Liquid Soap Bulk	1,400.00
Liquid Soap Bottle	1,200.00
Phenyl	1,625.00
Hand Wash	800.00
	5,835.00

Schedule 11 purchases	Amount
Packing Materials (Bottles)	16,217.00
Raw Materials For Agarabathi	1,840.00
Raw Materials For Phenyl & Liquid Soap	3,91,341.00
	4,09,398.00

Schedule 12 Salary & Allowances	Amount
Salary For Vocational Unit	1,22,349.00
Salary Paid Noon Meal Staff	8,11,813.00
Salary Paid Office Administration	82,827.00
Onam allowances	44,500.00
Salary Paid Rehabilitation Centre	5,83,390.00
	16,44,879.00

For Devashrayam Charitable Society

Secretary

DEVASHRAYAM CHARITABLE SOCIETY

PRESIDENT

For Devashrayam Charitable Society

Treasurer



**DEVASHRAYAM CHARITABLE SOCIETY**  
**VISRAM, KUNNATHURMEDU, PALAKKAD**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2024**

Receipts		31-03-2024	31-03-2023	Payments	31-03-2024	31-03-2023
To	Opening Balance:					
To	Cash					
To	State Bank of India 6465	1,73,062.03	1,20,114.03	Arogyanidhi Project Expense	7,24,114.00	7,79,877.66
To	SIB 00368	18,980.76	44,115.48	Ayurbandhu Project Expense	3,23,300.00	2,98,411.21
To	Union Bank of India 97002	18,453.59	18,453.59	Bank Charges	3,292.54	3,266.92
To		1,53,979.85	29,84,507.11	CSY building expense	11,24,187.00	8,22,875.00
To				Donation	-	5,500.00
To	CSR Fund Cochin Shipyard	3,00,000.00	27,00,000.00	DTPC Programme	3,000.00	-
To	Bank Interest Received	72,455.03	69,492.90	Electricity Charges	5,350.00	1,340.00
To	Donation Received	52,33,241.00	49,58,036.50	Entertainment expenses	5,824.00	12,500.00
To	DTPC Programme	10,000.00	-	FD Deposited	45,80,000.00	72,26,000.00
To	FD Deposited	62,90,000.00	44,20,000.00	Fixed assets	4,96,584.00	1,84,209.00
To	Fund received from National trust	65,000.00	40,940.00	Fuel charges	-	17,438.00
To	Fund received from SJD Gov.of Kerala	22,000.00	44,000.00	Labour charges	12,900.00	14,027.00
To	Interest Received from SBI FD	33,411.00	87,869.00	Loans and advances (Asset)	2,02,500.00	2,67,500.00
To	Loans and advances (Asset)	1,38,500.00	2,82,500.00	LPG & Fire wood	36,866.00	-
To	Membership Received	36,500.00	32,500.00	Miscellaneous Expense	58,728.00	52,296.90
To	Mushroom Subsidy	-	42,500.00	Mushroom Cultivation Expense	15,245.00	15,620.00
To	National trust(Niramaya)	19,900.00	-	Mushroom Subsidy	-	42,500.00
To	Nirmaya Renewal 2024-25 & Enrolment Outside	50,302.36	16,400.00	National trust expenses (Niramaya)	72,108.88	-
To	Noon meal project expenses	8,998.00	-	NIPMR Camp Expenses	552.36	4,649.00
To	Rehabilitation centre expenses	2,250.00	-	Nirmaya Renewal	-	-
To	Sale of fridge	3,500.00	-	Noon Meal Project Expense	11,94,219.26	11,99,335.06
To	Sales	3,01,613.00	3,71,925.00	Office Stationary	3,240.00	7,863.00
To	SJD expenses	6,974.00	-	Panchayat fee	2,79,114.00	-
To	Staff insurance reimbursement	4,000.00	22,069.00	Postage & Courier	1,690.00	14,543.00
To	Sundry Creditors ( A M STEELS)	53,644.00	-	Printing	22,512.00	25,055.00
To	Sundry Debtors	3,34,325.00	1,60,052.64	Professional and Legal Charges	1,500.00	7,674.00
			-	Purchases	4,09,398.00	-
				Rehabilitation Centre Expense	3,87,055.74	4,81,044.27
				Rehabilitation Centre Vocational Unit Exp	4,364.00	6,15,838.00
				Repair & Maintenance	4,86,915.00	1,43,676.00
				Rice Collection Incentive	-	9,000.00
				Road tax	16,980.00	-

For Devashrayam Charitable Society

*Secretary*  
Secretary

DEVASHRAYAM CHARITABLE SOCIETY

PRESIDENT

For Devashrayam Charitable Society

*Treasurer*  
Treasurer





**M/S. DEVASHRAYAM CHARITABLE SOCIETY**

**FIXED ASSETS (Schedule 13)**

PARTICULARS	WDV AS ON 31-03-2023	ADDITION		DELETION	TOTAL	RATE	DEPRN.	WDV AS ON 31-03-2024
		BEFORE SEPT	AFTER SEPT					
Land	8,10,396.00	-	-	-	8,10,396.00	0%	-	8,10,396.00
<b>Building:-</b>								
Building	23,39,235.01	-	-	-	23,39,235.01	10%	2,33,924.00	21,05,311.01
Building under construction	22,40,788.00	-	13,02,592.28	-	35,43,380.28	0%	-	35,43,380.28
Shelter Workshop Building Construction	95,162.00	-	-	-	95,162.00	10%	9,516.00	85,646.00
Gents toilet construction		65,000.00	-	-	65,000.00	10%	6,500.00	58,500.00
Interactive smart board		-	1,55,200.00	-	1,55,200.00	15%	11,640.00	1,43,560.00
Rehabitation Center Equipments	54,331.31	-	-	-	54,331.31	15%	8,150.00	46,181.31
Computer & Accessories	10,989.56	-	-	-	10,989.56	40%	4,396.00	6,593.56
Kitchen Accessories	2,75,378.62	-	-	-	2,75,378.62	15%	41,307.00	2,34,071.62
Vehicles	5,69,265.38	-	-	-	5,69,265.38	15%	85,390.00	4,83,875.38
Furniture & Fittings	65,863.90	-	-	-	65,863.90	10%	6,586.00	59,277.90
Open Well	74,844.61	-	-	-	74,844.61	10%	7,484.00	67,360.61
Invertor	15,726.02	6,000.00	-	-	21,726.02	10%	2,173.00	19,553.02
Plant & Machinery	58,424.39	-	-	-	58,424.39	15%	8,764.00	49,660.39
Sewing Machine	1,721.02	-	-	-	1,721.02	10%	172.00	1,549.02
Sewage Pumb	13,095.00	-	-	-	13,095.00	10%	1,310.00	11,785.00
Generator	22,809.85	-	-	-	22,809.85	15%	3,421.00	19,388.85
Mushroom Shed	65,398.94	-	-	-	65,398.94	10%	6,540.00	58,858.94
Air Cooler	4,921.09	-	-	-	4,921.09	15%	738.00	4,183.09
Upstairs Roof Work	2,61,470.17	-	-	-	2,61,470.17	10%	26,147.00	2,35,323.17
Dvd Player	1,062.29	-	-	-	1,062.29	15%	159.00	903.29
Speaker & System	30,391.37	-	-	-	30,391.37	15%	4,559.00	25,832.37
Fan	1,955.49	3,384.00	-	-	5,339.49	15%	801.00	4,538.49
Swiping machine	13,875.00	-	-	-	13,875.00	15%	2,081.00	11,794.00
Incinerator	10,610.46	-	-	-	10,610.46	10%	1,061.00	9,549.46
Cctv	14,939.00	-	-	-	14,939.00	15%	2,241.00	12,698.00
New Building	9,33,453.00	-	-	-	9,33,453.00	10%	93,345.00	8,40,108.00
Sensory unit ( Rubfila Internation)		2,45,000.00	-	-	2,45,000.00	10%	24,500.00	2,20,500.00
Refrigerator		22,000.00	-	-	22,000.00	10%	2,200.00	19,800.00
Solar power plant	2,32,016.00	-	-	-	2,32,016.00	40%	92,806.00	1,39,210.00
Punching Machine	6,752.00	-	-	-	6,752.00	15%	1,013.00	5,739.00
Motor	482.00	-	-	-	482.00	10%	48.00	434.00
Mushroom shed	1,32,076.00	-	-	-	1,32,076.00	10%	13,208.00	1,18,868.00
	83,57,433.48	3,41,384.00	14,57,792.28	-	1,01,56,609.76	-	7,02,180.00	94,54,429.76

For Devashrayam Charitable Society

DEVASHRAYAM CHARITABLE SOCIETY

For Devashrayam Charitable Society

Secretary

PRESIDENT

Treasurer

**ACCOUNTING POLICIES ADOPTED IN THE PREPERATION OF THE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2023**

Devashrayam Charitable Society is a Charitable Society registered under the Societies Registration Act 1860 by the Sub- Registrar, Palakkad on 11-02-2015. The Society has been registered u/s 12AA of the Income Tax Act 1061 as a charitable society eligible for tax exemption. The Society is engaged in various charitable activities like medical aid and provision of Dialysis facilities to poor patients, provision of food to poor patients at Dist. Hospital, Palakkad, Rehabilitation of Differently abled persons etc..

**Accounting policies**

- i The accounts are prepared on the basis of "Going Concern". The accounts are prepared on 'accrual basis' and the 'accounting policies are applied "consistently" in accordance with the generally accepted accounting policies in India to present on a true & fair view of the the Financial Statements.
- ii **AS 9- Revenue Recognition**  
The Assessee has received incomes by way Interest on Fixed deposits accounted on accrual basis and contributions from Philanthropic public and corporates.
- iii **AS 22- Accounting for Tax on Income**  
There is no tax liability for the assessee as the Society is registered as a Charitable Trust under Income Tax Act 1961.
- iv **Capital Funds and Revenue receipts**  
The Trust has received contributions, for food expenses, medical aid and for other revenue expenses. Capital donations received are capitalised. and the capital funds received are taken to the balance sheet.

**DEVASHRAYAM CHARITABLE SOCIETY**  
Place: Palakkad,  
Date: 14-08-2024

PRESIDENT

PRESIDENT.

Place: Palakkad  
Date: 14-08-2024

**For Devashrayam Charitable Society**

SECRETARY

Secretary

**For Devashrayam Charitable Society**

TREASURER

Treasurer

For K.V.VENKITARAMAN & CO.,  
CHARTERED ACCOUNTANTS,  
FIRM REGN. NO. 013571S

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

UDIN : 2420718BKCCGO5689

