

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2025-26

PAN	AACTD0370Q		
Name	DEVASHRAYAM CHARITABLE SOCIETY		
Address	Visram , Palakkad, Palakkad , Palakkad , 16-Kerala, 91-INDIA, 678013		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	821158090101225
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	10,080
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 10,080
	Accrued Income as per section 115TD	9	0
Accrued Income and Tax Detail	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
Income Tax Return electronically transmitted on 10-Dec-2025 12:06:26 from IP address 49.47.195.171 and verified by M.N.GOVIND having PAN AGZPG2383B on 10-Dec-2025 using paper ITR-Verification Form/Electronic Verification Code E4N1LDCHFI generated through Aadhaar OTP mode			
System Generated			
Barcode/QR Code		AACTD0370Q078211580901012253e8cb6ab66df9242f110ec4b7e100721b0bceb90	
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

A.Y. 2025-2026

Name : DEVASHRAYAM CHARITABLE SOCIETY

Previous Year : 2024-2025

Address : Visram

PAN : AACTD 0370 Q

Palakkad, Palakkad - 678 013

Date of Formation : 17-Jul-1996

Status : Trust

Tax under Old Regime

Statement of Income

	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1	0	0
■ Total Income		0	0
<i>Tax on total income</i>		0	0
TDS / TCS	2	10,080	10,080
■ Refund Due		10,080	10,080

Schedule 1

Taxable Income u/s 11 to 13

<i>Return to be furnished u/s</i>	139(4A)
<i>Whether registered u/s 12A / 12AB?</i>	Yes
<i>Whether approved u/s 10(23C) (iv) to (via)?</i>	No

Aggregate income referred to in sections 10, 11 & 12	53,14,590
- 11(1): Applied in India during the PY	52,96,090
- Revenue expenses	52,96,090
- 11(1)(d): Corpus Donations received	18,500
- 11(1): Accumulation to the extent of 15%	0
- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)	53,14,590
<i>Income after application</i>	0
<i>Taxable income</i>	0

Schedule 2

TDS as per Form 16A

Deductor, TAN & Section

	TDS deducted	TDS claimed in current year	Gross receipt offered
State Bank Of India, TAN- MUMS89576E, Section- 194A	4,226	4,226	42,196
Union Bank Of India Ro Kozhikode, TAN- CHNU01268B, Section- 194A	5,854	5,854	58,543
Total	10,080	10,080	1,00,739

Bank A/cs

Bank Accounts in India

Bank Name and Account No.

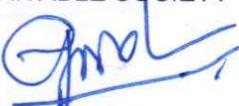
UNION BANK OF INDIA - 339602010097002

IFS Code	Type of Account	For refund?
UBIN0533963	Current	Yes

For DEVASHRAYAM CHARITABLE SOCIETY

Date : 10-Dec-2025

Place : PALAKKAD


Authorised Signatory

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**

(ii) If yes in 10 (i) , date of commencement of activities

(iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?

(iv) If yes in 10(iii) above, the date of application for registration or approval

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**

(ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**

(iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained

(a) Address of such place where the books are maintained -

(b) Date of decision by management to keep account at such place -

(c) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA? -

Date of intimation to Assessing Officer -

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> **Yes**

13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **₹ 8,17,484**

14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 38,32,652**

15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 46,50,136**

16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**

17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 18,500**

18. Anonymous donations taxable @30% under section 115BBC	₹ 0
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	₹ 46,31,636
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	₹ 6,64,454
22. Income required to be applied in India by the auditee during the previous year [20+21]	₹ 52,96,090

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)	
(i) Total amount applied for charitable or religious purposes in India during the previous year	₹ 52,96,090
(ii) Amount which was not actually paid during the previous year [if included in (i)]	₹ 0
(iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	₹ 0
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	₹ 52,96,090
(v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	₹ 0
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	₹ 0

Amount to be disallowed from application

(vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	₹ 0
--	-----

Schedule TDS disallowable : Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment (1)	Amount of payment (in Rs.) (2)	Nature of payment (3)	Name of Payee (4)	PAN of payee, if available (5a)	Aadhaar Number of payee, if available (5b)	Address of Payee (6)
No Records Available						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

(viii) Amount disallowable under thirteenth proviso to section 10(23C) or ₹ 0
Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A

Is any amount disallowable under thirteenth proviso to section 10(23C) or No
Explanation 3 to section 11(1) read with sub-section (3) of section 40A?

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or ₹ 0
Explanation 3 to section 11(1) read with sub-section (3A) of section 40A?

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

(ix) Donation to any fund or institution or trust or any university or other ₹ 0
educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus

(x) Donation to any fund or institution or trust or any university or other ₹ 0
educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects

(xi) Donation to any person other than any fund or institution or trust or any ₹ 0
university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act

(xii) Application outside India for which approval under proviso to clause (c) of ₹ 0
sub-section (1) of section 11 has not been obtained

(xiii) Application outside India for which approval under proviso to clause (c) of ₹ 0
sub-section (1) of section 11 has been obtained

(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other Disallowance	₹ 0
(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]}	₹ 52,96,090
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	₹ 0

Application of income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ 0
25.	Income taxable under section 115BBI	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of Income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	₹ 0
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 4,89,774
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0
(F)	Any other	₹

Please specify

Person referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
1-The author of the trust or the founder of the institution	M N GOVIND	AGZPG2383 B		Vishram, kunnathurmedu, Palakkad, Palakkad H.O, PALAKKAD, Kerala, 678001, India	

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both **No**
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period **No**

during the previous year without charging adequate rent or other compensation		
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
Depreciation claim, TDS and TCS		
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in	No

respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?

32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB No

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available								

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
No Records Available				

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)
No Records Available			

Attachments

Income and Expenditure Account/Profit and Loss Account

[DEVASHRAYAM CHARITABLE SOCIETY \(I E\).pdf](#)

Balance Sheet

[DEVASHRAYAM CHARITABLE SOCIETY \(BS\).pdf](#)

Miscellaneous Attachments

Acknowledgement Number -514923990101125

This form has been digitally signed by ANNAMALAI SURESHBABU having PAN AJFPS6497M from IP Address 111.92.72.2 on 10/11/2025 01:19:28 PM Dsc Sl.No and issuer 26254678CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

FORM NO. 10BB (A.Y. 2023-24 onwards)



e-Filing Anywhere Anytime
Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub- section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -514923990101125

We have examined the balance sheet of **DEVASHRAYAM CHARITABLE SOCIETY** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-Mar-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, If any-

Sl.no	Observations/ Qualifications
-------	------------------------------

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named **Trust** as on **31-Mar-2025**; and,
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on **31-MAR-2025**.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifications
1	Inventories and fixed assets has been certified by the management, and we have relied on the management representations in this regard

The prescribed particulars are annexed hereto.

Accountant Name : **ANNAMALAI SURESH BABU**

Membership Number : **026954**

Firm Registration Number : **0027736S**

Address : **18/92, CHITTUR ROAD, KUNNATHURMEDU,
Palakkad**

Place : **PALAKKAD DT., KERALA**

IP Address :

111.92.72.2

Date:

10-NOV-2025

ANNEXURE
Statement of particulars

Basic Details

1. PAN of the auditee	AACTD0370Q
2. Name of the auditee	DEVASHRAYAM CHARITABLE SOCIETY
3. Assessment Year	2025-26
4. Previous Year	01-Apr-2024 To 31-Mar-2025
5. Registered Address of the auditee	Visram, Palakkad, Palakkad, 678 013, Palakkad, Kerala
6. Other addresses, if applicable	No

Legal Status

7. Type of the auditee	Trust
8. Whether the auditee is established under an instrument?	Yes

Management

9. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
1.	Beena Govind	4-Trus tee		1-PAN	AGLPG9529P	Vishram,kunnathurmedu,palakkad, Palakkad, Palakkad H.O, PALAKKAD, Kerala, 678001, India	No	
2.	Manoj. C.S	4-Trus tee		1-PAN	AGQPC6554R	Manu Vihar,thorapalayam,palakkad, Palakkad, Palakkad H.O, PALAKKAD, Kerala, 678001, India	No	
3.	Sasiku mar.A	4-Trus tee		1-PAN	AKXPS4933R	5/682(16),vignesh,sree Ram Nagar,manali,palakkad, Palakkad, Palakkad H.O, PALAKKAD, Kerala, 678001, India	No	
4.	Ramas wamy. N	4-Trus tee		1-PAN	DHQPR2332L	Plot No.6,prasanth Nagar,ambikapuram,palakkad, Palakkad, Kalpathi S.O, PALAKKAD, Kerala, 678003, India	No	
5.	M N GOVIN D	4-Trus tee		1-PAN	AGZPG2383B	Vishram,kunnathurmedu,palakkad, Palakkad, Palakkad H.O, PALAKKAD, Kerala, 678001, India	No	

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD

Income and Expenditure Account for the year ended 31-03-2025

	Particulars	Note No	31-03-2025	31-03-2024
I	Income			
(a)	Donations and Grants	13	46,31,636.00	53,29,386.28
(b)	Fees from rendering of Services			
(c)	Sale of Goods	14	5,63,715.00	5,58,753.00
II	Other Income	15	1,00,739.00	1,34,119.00
III	Total Income (I+II)		52,96,090.00	60,22,258.28
IV	Expenses:			
(a)	Material consumed/ distributed	16	6,02,929.00	5,88,018.40
(b)	Project expenses/Donations Paid	17	23,13,117.00	26,21,805.00
(c)	Employee benefits expense	18	19,44,823.00	16,91,804.00
(d)	Depreciation and amortization expense	19	6,06,477.00	7,02,180.00
(e)	Finance costs			
(f)	Other expenses	20	9,19,195.42	14,69,533.42
	- Religion/charitable expenses			
	- Other Expenses (specify nature)			
	Total expenses		63,86,541.42	70,73,340.82
V	Excess of Income and Expenditure for the year before exceptional and extraordinary items (III-IV)		-10,90,451.42	-10,51,082.54
VI	Exceptional items (specify nature and provide note/delete if none)			
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-10,90,451.42	-10,51,082.54
VIII	Extraordinary items (specify nature and provide note/delete if none)			
IX	Excess of Income over Expenditure for the year (VII-VIII) Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance transferred to General Fund		-10,90,451.42	-10,51,082.54

25026954 BMG, UTJ1596

For Devashrayam Charitable Society

DEVASHRAYAM CHARITABLE SOCIETY

For Devashrayam Charitable Society

Subhana Salath

Trustee

Trustee

Treasurer

PRESIDENT.

Place : Palakkad

Date :

Vide my report of even date attached

Place : Palakkad

Date :



For A. SURESH BABU AND ASSOCIATES
FRN: 027736S

Proprietor
A. SURESH BABU

DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD
Balance Sheet as on 31-03-2025

	Particulars	Note No	31-03-2025	31-03-2024
I	Sources of Funds			
1	NPO' Funds			
(a)	Unrestricted Funds	3	1,05,76,502.61	1,16,48,454.03
(b)	Restricted Funds		11,65,880.00	11,65,880.00
2	Non-current liabilities			
(a)	Long-Term borrowings			
(b)	Other Long-Term liabilities			
(c)	Long-Term provisions			
3	Current liabilities			
(a)	Borrowings			
(b)	Payables	4	33,157.52	49,750.00
(c)	Other current liabilities			
(d)	Short-term provisions			
	Total		1,17,75,540.13	1,28,64,084.03
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant & Equipment & Intangible assets	5	88,53,452.76	94,54,429.76
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	15,40,341.00	22,74,341.00
(c)	Long-Term Loans and Advances			
(d)	Other Long-Term assets (specify nature)			
2	Current assets			
(a)	Current investments	7	34,300.00	34,300.00
(b)	Inventories	8	17,089.00	5,835.00
(c)	Receivables	9	50,225.07	38,391.07
(d)	Cash and bank balances	10	5,94,420.44	4,40,726.84
(e)	Short Term Loans and Advances	11	5,01,166.00	4,93,166.00
(f)	Other current assets	12	1,84,545.86	1,22,894.36
	Total		1,17,75,540.13	1,28,64,084.03
	Brief about the Entity			
	Summary of significant accounting policies			
	The accompanying notes are an integral part of the financial statements			

For Devashrayam Charitable Society, Kunnathurmedu, Palakkad, Kerala, India

Place : Palakkad
Date :

Govind *Shivaram Iyer* *President*
DEVASHRAYAM CHARITABLE SOCIETY
Trustee Trustee Trustee
Secretary Treasurer
Vide my report of even date attached



Place : Palakkad
Date :

For A. SURESH BABU AND ASSOCIATES
FRN: 0277368

Proprietor
A SURESH BABU
M No: 022075

AS Babu

NOTES TO BALANCE SHEET AS ON 31-03-2025

Note No	Particulars	2024-25	2023-24
			Amount
3	NPO Funds		
	(a) Unrestricted funds		
	Opening Balance	1,16,48,454.03	1,23,63,036.57
	Add: Membership Fee Received	18,500.00	36,500.00
	Add: CSR Fund from Cochin Shipyard	-	3,00,000.00
	Add: Solar plant recognised	-	-
	Add: Endowment fund	-	-
		1,16,66,954.03	1,26,99,536.57
	Less: Adjustments to Capital Fund	-	-
	Less: Excess of Expenditure over Income	-10,90,451.42	-10,51,082.54
		1,05,76,502.61	1,16,48,454.03
	(b) Restricted fund		
	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
4	Other Current Liabilities		
	Sundry Creditors		
	Nirmaya renewal 2024-25	22,616.96	49,750.00
	Niramaya Enrollment Premium	10,540.56	
		33,157.52	49,750.00
5	Property, Plant and Equipment and Intangible Assets		
	Fixed Assets		
		88,53,452.76	94,54,429.76
		88,53,452.76	94,54,429.76
6	Non Current Investments		
	Fixed Deposit with Banks		
		15,40,341.00	22,74,341.00
		15,40,341.00	22,74,341.00
7	Current Investments		
	Deposits		
		34,300.00	34,300.00
		34,300.00	34,300.00
8	Inventories		
	Closing Stock		
		17,089.00	5,835.00
		17,089.00	5,835.00



9	<u>Receivables</u>		
	Interest receivables	50,225.07	38,391.07
		50,225.07	38,391.07
10	<u>Cash and Bank balances</u>		
	Cash in Hand	5,13,920.53	3,23,708.03
	SIB 0368	27,241.59	27,241.59
	State Bank of India 6465	3,110.04	13,539.52
	Union Bank of India 97002	50,148.28	76,237.70
		5,94,420.44	4,40,726.84
11	<u>Short Term Loans and Advances</u>		
	Loans and Advances	5,01,166.00	4,93,166.00
		5,01,166.00	4,93,166.00
12	<u>Other Current Assets</u>		
	Sundry Debtors	1,56,633.86	1,05,062.36
	TDS	25,634.00	15,554.00
	Income tax Refund Receivable	2,278.00	2,278.00
	Advance to Suppliers		
		1,84,545.86	1,22,894.36



NOTES TO INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2025

NOTE. NO	PARTICULARS	2024-25	2023-24
		AMOUNT	AMOUNT
INCOMES			
13	Donations and Grants		
	Donation	43,08,040.00	52,33,241.00
	Fund received from SJD Gov. of kerela	-	22,000.00
	Fund received from National trust	1,75,360.00	65,000.00
	Nirmaya Renewal & Enrolment outside	-	9,145.28
	Fund received from KSEB	13,188.00	
	Fund From Panchayat	93,038.00	
	LLC Working Fund	42,010.00	
		46,31,636.00	53,29,386.28
14	Sale of Goods		
	Sales	5,63,715.00	5,58,753.00
		5,63,715.00	5,58,753.00
15	Other Income		
	Interest Received	1,00,739.00	1,20,619.00
	Sale of fridge	-	3,500.00
	DTPC Programme	-	10,000.00
		1,00,739.00	1,34,119.00
EXPENSES			
	Material consumed/ distributed		
16			
	Purchases (Sch 11)	6,14,183.00	4,09,398.00
	Add: opening stock	5,835.00	1,84,455.40
		6,20,018.00	5,93,853.40
	less: closing stock	17,089.00	5,835.00
		6,02,929.00	5,88,018.40
17	Project expenses/Donations Paid		
	Donation	-	5,100.00
	Arogyanidhi Project Expense	6,97,625.00	7,24,114.00
	Ayurbanthu Project Expense	3,00,300.00	3,23,300.00
	Noon Meal Project Expense	10,89,555.00	11,85,221.26
	Rehabilitation Centre Expense	1,98,544.00	3,84,805.74
	Rehabilitation Centre Vocational Unit Expense	27,093.00	4,364.00
		23,13,117.00	26,21,805.00



18	Employee benefits expense		
	Salary And Allowance	19,44,823.00	16,44,879.00
	Staff insurance	-	46,925.00
		19,44,823.00	16,91,804.00
19	Depreciation and amortization expense		
	Depreciation	6,06,477.00	7,02,180.00
		6,06,477.00	7,02,180.00
20	Other expenses		
	Bank charges	4,882.42	3,292.54
	Niramaya expenses	5,900.00	61,354.16
	DTPC Programme	-	3,000.00
	Electriciy Charges	1,300.00	5,350.00
	Entertainment expenses	4,000.00	5,824.00
	Labour charges	-	12,900.00
	LPG & Fire wood	50,056.00	36,866.00
	Miscelleneous Expense	38,199.00	58,765.72
	Mushroom Cultivation	-	15,245.00
	Office stationary	1,905.00	3,240.00
	Panchayath Fee Penalty	-	2,79,114.00
	Postage & Courier	1,841.00	1,690.00
	Printing & stationery	18,810.00	22,512.00
	Professional & legal charge	-	1,500.00
	Repair & Maintenance	2,62,407.00	4,86,915.00
	Road tax	-	16,980.00
	Social Justice Department Expenses	-	24,260.00
	Students refreshment expenses	-	1,59,413.00
	Telephone Charges	15,330.00	15,260.00
	Travelling expense	39,660.00	45,880.00
	Vehicle Insurance	-	27,350.00
	Vehicle repairs and running expenses	4,29,831.00	1,63,882.00
	Waste Drainage Extension	-	-
	Balance written off	-	18,940.00
	Water Charges	5,029.00	-
	National Trust Expenses	6,000.00	-
	SJD Expenses	25,045.00	-
	Education Allowance	9,000.00	-
	Website maintanance Expense	9,19,195.42	14,69,533.42



DEVASHRAYAM CHARITABLE SOCIETY
VISRAM, KUNNATHURMEDU, PALAKKAD

Schedule 1-Noon Meal Project Expenses	Amount	Amount
Coconut & Oil	97,496.00	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	2,14,854.00	2,08,744.00
Kitchen Expense	860.00	22,526.00
Milk And Curd	72,873.00	77,239.00
Diesel Charge Crusier	77,699.00	1,04,475.26
Rice Collection Allowance	-	9,600.00
Rice Purchase	2,34,289.00	2,59,477.00
Vegetables	3,91,484.00	4,14,049.00
	10,89,555.00	11,85,221.26

Schedule 2 -Rehabilitation Centre Expenses	Amount	Amount
Diesel Charge Bus	-	3,01,899.74
Rehabilitation Centre Expenses	1,98,544.00	11,094.00
Transportation Charge	-	36,210.00
Uniform For Student	-	35,602.00
Total	1,98,544.00	3,84,805.74

Schedule 3 - Arogyanidhi Project Expenses	Amount	Amount
Arogyanidhi Medical Bill Friends Medicals	6,35,927.00	6,75,231.00
Arogyanidhi One Time Financial Help Paid	33,938.00	32,870.00
Arogyanidhi Monthly Financial Help (Other Patient)	27,760.00	16,013.00
Total	6,97,625.00	7,24,114.00

Schedule 4 -Ayur Bandhu Project Expenses	Amount	Amount
Ayurbandhu Dialysis -Paalana Unit	2,47,300.00	2,28,000.00
Ayur Bandhu - Monthly Medical Financial Help Paid	53,000.00	95,300.00
Total	3,00,300.00	3,23,300.00

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



Schedule -6 Sundry Debtors	Amount	Amount
Khadi & Village Industries Akathera	-	4,502.36
Sasi Kumar	4,720.00	1,790.00
Kvib Palakkad	1,07,735.00	41,875.00
Instrumatiation Ltd	7,180.00	15,680.00
Kvib Thrissur	19,050.00	34,800.00
Lic Branch-1	1,000.00	500.00
Ramaswami	5,915.00	5,915.00
Kvib Akathethara	4,502.36	-
PWD Premkumar	2,411.50	
Sahajeevanam	4,120.00	
Total	1,50,102.36	1,05,062.36

Schedule 7 Loans & advances	Amount	Amount
Finovation	3,91,000.00	3,91,000.00
Latha	30,000.00	30,000.00
Venugopal	10,166.00	2,166.00
Shanly LLC	70,000.00	70,000.00
Total	5,01,166.00	4,93,166.00

Schedule 8 Donations	Amount	Amount
Noon Meal Project Donation (Annadanam)	17,99,562.00	18,05,916.00
Rehabiliation Centre Donation	10,78,017.00	12,19,252.00
Arogyanidhi Project Doation	2,80,000.00	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	58,800.00	26,200.00
General Donation	10,91,661.00	14,05,515.00
Total	43,08,040.00	52,33,241.00

Schedule 11 purchases	Amount	Amount
Packing Materials (Bottles)	-	16,217.00
Raw Materials For Agarabathi	6,993.00	1,840.00
Raw Materials For Phenyl & Liquid Soap	6,07,190.00	3,91,341.00
	6,14,183.00	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



M/S. DEVASHRAYAM CHARITABLE SOCIETY
FIXED ASSETS (Schedule 13)

PARTICULARS	WDV AS ON 31-03-2024	ADDITION			TOTAL	RATE	DEPRN.	WDV AS ON 31-03-2025
		BEFORE SEPT	AFTER SEPT	DELETION				
Land	8,10,396.00	-	-	-	8,10,396.00	0%	-	8,10,396.00
Building-								
Building	21,05,311.01	-	-	-	21,05,311.01	10%	2,10,531.00	18,94,780.01
Building under construction	-	-	-	-	35,43,380.28	0%	-	35,43,380.28
Shelter Workshop Building	85,646.00	-	-	-	85,646.00	10%	8,565.00	77,081.00
Construction	58,500.00	-	-	-	58,500.00	10%	5,850.00	52,650.00
Gents toilet construction	-	-	-	-	-	-	-	-
Interactive smart board	-	-	-	-	1,43,560.00	15%	21,534.00	1,22,036.00
Rehabilitation Center Equipments	46,181.31	-	-	-	46,181.31	15%	6,927.00	39,254.31
Computer & Accessories	6,593.56	-	-	-	6,593.56	40%	2,637.00	3,956.56
Kitchen Accessories	2,34,071.62	-	-	-	2,34,071.62	15%	35,111.00	1,98,960.62
Vehicles	4,83,875.38	-	-	-	4,83,875.38	15%	72,581.00	4,11,294.38
Furniture & Fittings	59,277.90	-	-	-	59,277.90	10%	5,928.00	53,349.90
Open Well	67,360.61	-	-	-	67,360.61	10%	6,736.00	60,624.61
Inverter	-	-	-	-	19,553.02	10%	1,955.00	17,598.02
Plant & Machinery	49,660.39	-	-	-	49,660.39	15%	7,449.00	42,211.39
Sewing Machine	1,549.02	-	-	-	1,549.02	10%	155.00	1,394.02
Sewage Pumb	-	-	-	-	11,785.00	10%	1,179.00	10,606.00
Generator	11,785.00	-	-	-	11,785.00	15%	2,908.00	16,480.85
Mushroom Shed	19,388.85	-	-	-	19,388.85	10%	5,886.00	52,972.94
Air Cooler	58,858.94	-	-	-	58,858.94	15%	627.00	3,556.09
Upstairs Roof Work	4,183.09	-	-	-	2,35,323.17	10%	23,532.00	2,11,791.17
Dvd Player	2,35,323.17	-	-	-	903.29	15%	135.00	768.29
Speaker & System	903.29	-	-	-	25,832.37	15%	3,875.00	21,957.37
Fan	25,832.37	-	-	-	4,538.49	15%	681.00	3,857.49
Swiping machine	-	-	-	-	11,794.00	15%	1,769.00	10,025.00
Incinerator	11,794.00	-	-	-	9,549.46	10%	955.00	8,594.46
Cctv	9,549.46	-	-	-	12,698.00	15%	1,905.00	10,793.00
New Building	12,698.00	-	-	-	8,40,108.00	10%	84,011.00	7,56,097.00
Sensory unit (Rubfilia International)	8,40,108.00	-	-	-	2,20,500.00	10%	22,050.00	1,98,450.00
Refrigerator	2,20,500.00	-	-	-	19,800.00	10%	1,980.00	17,820.00
Solar power plant	19,800.00	-	-	-	1,39,210.00	40%	55,684.00	83,526.00
Punching Machine	1,39,210.00	-	-	-	5,739.00	15%	861.00	4,878.00
Motor	5,739.00	-	-	-	434.00	10%	593.00	5,341.00
Mushroom shed	434.00	-	-	-	1,18,868.00	10%	11,887.00	1,06,981.00
	1,18,868.00	-	-	-	94,59,929.76	-	6,06,477.00	88,53,452.76
	94,59,929.76	-	-	-				
	5,500.00	-	-	-				
		-	-	-				

