

GEORGE JOSEPH B.Sc., FCA

CHARTERED ACCOUNTANT

T.C. 5/2111(2), 'Rosannalayam', VGRA-28, Ambalamukku, Kowdiar P.O., Thiruvananthapuram-695003
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INDEPENDENT AUDITORS' REPORT

M/s ASRAYA VOLUNTEER ORGANISATION
PALLIATIVE CARE,RCC
Thiruvananthapuram-695011

Opinion

We have audited the attached financial statements of **M/s ASRAYA VOLUNTEER ORGANISATION Reg.No.T-1684/99**, which comprise the Balance Sheet as at 31st March 2021, the Income and Expenditure Account, and Receipts and Payments Account for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance, and its receipts and payments for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 in India, and we have fulfilled our other ethical 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 and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

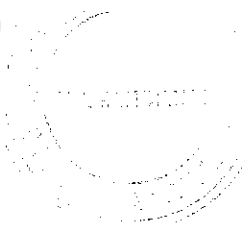
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to 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.

Place of Signature: Thiruvananthapuram
Date:07/01/2022
UDIN :22025066AAAAAD8430



George Joseph

GEORGE JOSEPH, B.Sc., F.C.A.
CHARTERED ACCOUNTANT

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ASRAYA VOLUNTEER ORGANISATION

REG. No. T-1684/99

Palliative Care, Regional Cancer Centre, Thiruvananthapuram-695 011

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2021

RECEIPTS	Amount(Rs)	PAYMENTS	Amount(Rs)
To Opening Balance:-		By Medical aid(ScheduleNo.1)	36,06,512.00
Cash on hand	17,064.00	Rehabilitation expenses (Schedule No.2)	22,75,070.00
Bank balance - S.B.-Canara	29,34,413.37	Bank charges	2,107.62
Bank balance - S.B.-BOI	3,09,824.14	Audit fees and other professional fees	26,500.00
Bank balance - S.B.-SBI-1	8,17,028.79	Office expenses (Schedule No.3)	2,54,123.00
Bank balance - S.B.-SBI-2	134.60	Other Expenses,amenities and	
Bank balance - S.B.-SBI-3	7,52,725.00	entertainment for patients (Schedule No.4)	1,02,593.00
Bank balance - F.D.	35,93,534.00	Food fund expenses	4,000.00
Donations(Revenue)	74,70,231.57	Donation to RCC for COVID distress relief	1,00,000.00
Interest received	3,88,199.64	Monthly aid	2,67,700.00
TDS on Interest refunded	26,713.00	Income tax deducted at source	9,376.00
		Closing Balance:-	
		Cash Balance	171.00
		Bank balance - S.B.Canara	22,27,796.66
		Bank balance - S.B.BOI	3,80,607.14
		Bank balance - S.B.SBI-1	24,39,914.59
		Bank balance - S.B.SBI-2	29,564.10
		Bank balance - S.B.SBI-3	9,38,190.00
		Cash at Bank – F.D.	36,45,643.00
Total	1,63,09,868.11	Total	1,63,09,868.11

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021

EXPENDITURE	Amount(Rs)	INCOME	Amount(Rs)
To Medical aid(ScheduleNo.1)	36,06,512.00	By Donations(Revenue)	74,70,231.57
Rehabilitation expenses (Schedule No.2)	22,75,070.00	Interest received	3,88,199.64
Bank charges	2,107.62		
Audit fees and other professional fees	26,500.00		
Office expenses (Schedule No.3)	2,54,123.00		
Other Expenses,amenities and entertainment			
for patients (Schedule No.4)	1,02,593.00		
Food fund expenses	4,000.00		
Donation and aids to RCC	1,00,000.00		
Monthly aid	2,67,700.00		
Depreciation	2,457.71		
Excess of Income over Expenditure	12,17,367.88		
Total	78,58,431.21	Total	78,58,431.21

BALANCE SHEET AS ON 31.3.2021

LIABILITIES	Amount(Rs)	ASSETS	Amount(Rs)
Capital Fund (General fund): O.B. 6240682.65		Fixed Assets (Schedule No.5)	16,295.04
ADD transfer for the year <u>1217367.88</u>	74,58,050.53	Income tax deducted at source	29,869.00
		Cash & Bank balances:	
		Cash Balance	171.00
		Bank Balance-SB Account-Canara	22,27,796.66
		Bank Balance-SB Account-BOI	3,80,607.14
Endowment fund	22,50,000.00	Bank Balance-SB Account-SBI-1	24,39,914.59
		Bank Balance-SB Account-SBI-2	29,564.10
		Bank Balance-SB Account-SBI-3	9,38,190.00
		Bank – F.D.	36,45,643.00
Total	97,08,050.53	Total	97,08,050.53

AUDITOR'S REPORT

As per my separate Report of even date attached

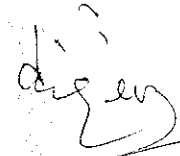
Place: Thiruvananthapuram

Date : 07/01/2022

UDIN:22025066AAAAAD8430

George Joseph
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CHARTERED ACCOUNTANT

ASRAYA VOLUNTEER ORGANISATION		(2020-21)
		Year
Schedule No.1		Rs.
<u>DETAILS OF MEDICAL AID</u>		
1 Medical Aid-General		28,14,085.00
2 Medicine to Palliative		95,127.00
3 Colostomy Bag		32,000.00
4 Surgery		10,000.00
5 Ambulance		70,300.00
6 Prosthesis		5,85,000.00
Total		<u>36,06,512.00</u>
Schedule No.2		
<u>Details of REHABILITATION EXPENDITURE</u>		
1 Education		19,23,700.00
2 Marriage		60,000.00
3 Housing		2,44,500.00
4 Self -employment		46,870.00
Total		<u>22,75,070.00</u>
Schedule No.3		
<u>Details of OFFICE EXPENSES</u>		
1 Salary & Allowances to Office Asst		2,14,500.00
2 Stationery ,Printing, Postage & Telephones & internet exps.		7,937.00
3 Travelling & Local conveyance		19,275.00
4 Other Meetings & Miscellaneous Expenses		12,411.00
Total		<u>2,54,123.00</u>
Schedule No.4		
<u>Details of OTHER EXPENSES,AMENITIES AND ENTERTAINMENT FOR PATIENTS</u>		
1 Christmas & New year expenses		70,287.00
2 Health mix, sweets, etc. for patients		32,306.00
Total		<u>1,02,593.00</u>



SCHEDULE No.5

(2020-21)

ASRAYA VOLUNTEER ORGANISATION

Rs.

Sl. No.	Particulars	Rate percent	O.B. 01-04-2020	Additions		total	Deletion	Bal.tot	O.B.	Depreciation		Tot deprcn	C.B. as on 31-03-2021
				More than 180 days	Less than 180 days					More than 180 days	Less than 180 days		
1	Furniture	10	10644.65	0.00	0.00	10644.65	0.00	10644.65	1064.47	0.00	0.00	1064.47	9580.18
2	Printer	40	40.64	0.00	0.00	40.64	0.00	40.64	16.26	0.00	0.00	16.26	24.38
3	Modem	40	12.26	0.00	0.00	12.26	0.00	12.26	4.90	0.00	0.00	4.90	7.36
4	UPS	40	655.20	0.00	0.00	655.20	0.00	655.20	262.08	0.00	0.00	262.08	393.12
5	Trolley	15	7400.00	0.00	0.00	7400.00	0.00	7400.00	1110.00	0.00	0.00	1110.00	6290.00
	total		18752.75	0.00	0.00	18752.75	0.00	18752.75	2457.71	0.00	0.00	2457.71	16295.04

Chiranjeev

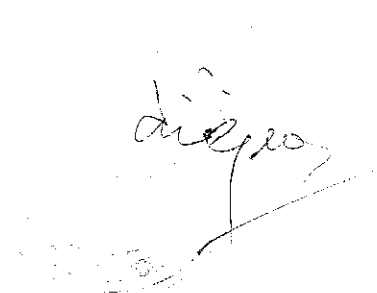
ASRAYA VOLUNTEER ORGANISATION

Reg.No.T-1684/99
Thiruvananthapuram-695011

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

SIGNIFICANT ACCOUNTING POLICIES FOLLOWED

- 1 System of Accounting
Cash System of accounting has been followed for the purpose of preparation and presentation of Annual Financial Statements.
- 2 Fixed Assets
Fixed Assets are accounted on historical cost basis and stated in the Balance Sheet at Net of book value. (Cost less depreciation charged.)
- 3 Depreciation
Depreciation on Fixed Assets has been charged as per Income tax Rules.

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