

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 2022, 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, 2022, 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.

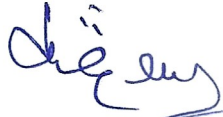
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to 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:23/09/2022
UDIN :22025066AUJLFY5873




GEORGE JOSEPH, B.Sc., F.C.A.
CHARTERED ACCOUNTANT
M. No. 025066

ASRAYA VOLUNTEER ORGANISATION

REG. No. T-1684/99

Palliative Care, Regional Cancer Centre, Thiruvananthapuram-695 011

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2022

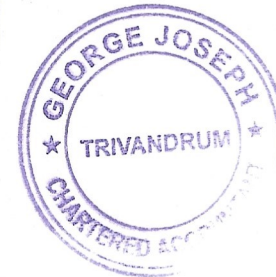
RECEIPTS	Amount(Rs)	PAYMENTS	Amount(Rs)
To Opening Balance:-		By Medical aid(ScheduleNo.1)	36,62,028.00
Cash on hand	171.00	“ Rehabilitation expenses (Schedule No.2)	20,00,800.00
Bank balance - S.B.-Canara	22,27,796.66	“ Bank charges	4,867.78
Bank balance - S.B.-BOI	3,80,607.14	“ Audit fees and other professional fees	29,500.00
Bank balance - S.B.-SBI-1	24,39,914.59	“ Office expenses (Schedule No.3)	2,67,933.00
Bank balance - S.B.-SBI-2	29,564.10	“ Other Expenses,amenities and entertainment for patients (Schedule No.4)	4,37,535.00
Bank balance - S.B.-SBI-3	9,38,190.00	“ Food fund expenses	31,250.00
Bank balance - F.D.	36,45,643.00	“ Monthly aid	3,13,400.00
“ Donations(Revenue)	68,59,178.00	“ Income tax deducted at source	12,501.00
“ Interest received	3,77,401.31	“ Closing Balance:-	
“ Membership subscriptions	400.00	Cash Balance	1,591.00
“ TDS on Interest refunded	20,493.00	Bank balance - S.B.Canara	5,25,849.97
		Bank balance - S.B.BOI	5,43,056.14
		Bank balance - S.B.SBI-1	21,25,179.81
		Bank balance - S.B.SBI-2	56,849.10
		Bank balance - S.B.SBI-3	10,10,643.00
		Bank balance - S.B.SBI-ND	21,96,523.00
		Bank balance - F.D.	36,99,852.00
Total	1,69,19,358.80	Total	1,69,19,358.80

AUDITOR'S REPORT

As per my separate report of even date attached.

Place:Thiruvananthapuram

Date:23/09/2022



George Joseph
GEORGE JOSEPH, BSc., F.C.A.
CHARTERED ACCOUNTANT
M. No. 025066

ASRAYA VOLUNTEER ORGANISATION
 REG. No. T-1684/99
 Palliative Care, Regional Cancer Centre, Thiruvananthapuram-695 011

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2022

EXPENDITURE	Amount(Rs)	INCOME	Amount(Rs)
To Medical aid(ScheduleNo.1)	36,62,028.00	By Donations(Revenue)	68,59,178.00
“ Rehabilitation expenses (Schedule No.2)	20,00,800.00	“ Interest received	3,77,401.31
“ Bank charges	4,867.78	“ Membership subscriptions	400.00
“ Audit fees and other professional fees	29,500.00		
“ Office expenses (Schedule No.3)	2,67,933.00		
“ Other Expenses,amenities and entertainment for patients (Schedule No.4)	4,37,535.00		
“ Food fund expenses	31,250.00		
“ Monthly aid	3,13,400.00		
“ Depreciation	2,071.46		
“ Excess of Income over Expenditure	4,87,594.07		
Total	72,36,979.31	Total	72,36,979.31

AUDITOR'S REPORT

As per my separate report of even date attached.

Place:Thiruvananthapuram

Date:23/09/2022



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GEORGE JOSEPH, BSc., F.C.A.
CHARTERED ACCOUNTANT
 M. No. 025066

ASRAYA VOLUNTEER ORGANISATION

REG. No. T-1684/99

Palliative Care, Regional Cancer Centre, Thiruvananthapuram-695 011

BALANCE SHEET AS ON 31.3.2022

LIABILITIES	Amount(Rs)	ASSETS	Amount(Rs)
Capital Fund (General fund): O.B. 7458050.53		Fixed Assets (Schedule No.5)	14,223.58
ADD transfer for the year : 487594.07	79,45,644.60	Income tax deducted at source	21,877.00
		Cash & Bank balances:	
		Cash Balance	1,591.00
		Bank Balance-SB Account-Canara	5,25,849.97
		Bank Balance-SB Account-BOI	5,43,056.14
Endowment fund	22,50,000.00	Bank Balance-SB Account-SBI-1	21,25,179.81
		Bank Balance-SB Account-SBI-2	56,849.10
		Bank Balance-SB Account-SBI-3	10,10,643.00
		Bank Balance-SB Account-SBI-ND	21,96,523.00
		Bank Balance- F.D.	36,99,852.00
Total	1,01,95,644.60	Total	1,01,95,644.60

AUDITOR'S REPORT

As per my separate Report of even date attached

Place: Thiruvananthapuram

Date : 23/09/2022



George Joseph
GEORGE JOSEPH, BSc., F.C.A.
CHARTERED ACCOUNTANT
M. No. 025068

ASRAYA VOLUNTEER ORGANISATION

SCHEDULE No.5

(2021-22)

Rs.

FIXED ASSETS

Sl. No.	Particulars	Rate percent	O.B.		Additions		total	Deletion	Bal.tot	Depreciation			Tot deprcn	C.B. as on 31-03-2022
			01-04-2021		I Half	II Half				O.B.	I Half	II Half		
1	Furniture	10	9580.18		0.00	0.00	9580.18	0.00	9580.18	958.02	0.00	0.00	958.02	8622.16
2	Printer	40	24.38		0.00	0.00	24.38	0.00	24.38	9.75	0.00	0.00	9.75	14.63
3	Modem	40	7.36		0.00	0.00	7.36	0.00	7.36	2.94	0.00	0.00	2.94	4.42
4	UPS	40	393.12		0.00	0.00	393.12	0.00	393.12	157.25	0.00	0.00	157.25	235.87
5	Trolley	15	6290.00		0.00	0.00	6290.00	0.00	6290.00	943.50	0.00	0.00	943.50	5346.50
	total		16295.04		0.00	0.00	16295.04	0.00	16295.04	2071.46	0.00	0.00	2071.46	14223.58



ASRAYA VOLUNTEER ORGANISATION		(2021-22)
Schedule No.1		Year
<u>DETAILS OF MEDICAL AID</u>		Rs.
1 Medical Aid-General		34,46,000.00
2 Medicine to Palliative		83,528.00
3 Colostomy Bag		42,000.00
4 Ambulance		90,500.00
Total		<u>36,62,028.00</u>
Schedule No.2		
<u>Details of REHABILITATION EXPENDITURE</u>		
1 Education		18,30,300.00
2 Marriage		35,000.00
3 Housing		1,00,000.00
4 Self -employment		35,500.00
Total		<u>20,00,800.00</u>
Schedule No.3		
<u>Details of OFFICE EXPENSES</u>		
1 Salary & Allowances to Office Asst		2,31,000.00
2 Stationery ,Printing, Postage & Telephones & internet exps.		8,092.00
3 Travelling & Local conveyance		8,950.00
4 Other Meetings & Miscellaneous Expenses		19,891.00
Total		<u>2,67,933.00</u>
Schedule No.4		
<u>Details of OTHER EXPENSES,AMENITIES AND ENTERTAINMENT FOR PATIENTS</u>		
1 Christmas & New year & Onam expenses		1,65,600.00
2 Health mix, sweets, etc. for patients		70,935.00
3 Donation to RCC		2,00,000.00
4 Bereavement Expenses		1,000.00
Total		<u>4,37,535.00</u>



ASRAYA VOLUNTEER ORGANISATION

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

NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

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.

