



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SEVABHARATHI IRINJALAKUDA**

Opinion

We have audited the financial statements of Sevabharathi Irinjalakuda, Near Koodalmanikyam Temple, Irinjalakuda, Thrissur - 680 121 which comprise the Balance Sheet as at 31st March 2023 and the Income & Expenditure Account for the year then ended, 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, 2023 and of its financial performance 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 state of affairs, receipts and payments and results of operations of the entity in accordance with the accounting principles 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.

We report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purposes of the audit.
2. In our opinion, proper books of account have been kept by the institution so far as appears from our examination of the books.
3. The Financial Statements referred to in this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements together with the notes thereon, give a true and fair view:
 - (a) In the case of the Balance Sheet, of the state of affairs of the institution as at 31st March, 2023 and
 - (b) In the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants
(Firm's Registration No. 001488S)


K. J. Narayanan
Partner
(Membership No. 202844)
Place: Thrissur
Date: 22.07.2023
UDIN: 23202844BGTRAV2265



SEVABHARATHI IRINJALAKUDA

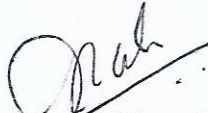
Near Koodalmanikyam Temple, Irinjalakuda, Thrissur - 680 121


BALANCE SHEET AS AT 31ST MARCH 2023

Particulars	Sch. No.	As At	As At
		31-03-23	31-03-22
		Rs.	Rs.
LIABILITIES			
1 Capital Fund	I	3,47,50,821.31	2,31,79,302.23
2 Current Liabilities	II	33,45,416.00	1,32,738.00
TOTAL		3,80,96,237.31	2,33,12,040.23
ASSETS			
1 <u>Non Current Assets</u>			
a) Property, Plant & Equipment	III	3,62,04,915.86	2,08,06,481.86
2 <u>Current Assets, Loans and Advances</u>	IV		
a) Cash and Bank Balances		11,97,151.45	18,28,186.37
b) Deposits		14,450.00	1,000.00
c) Loans and Advances		6,79,720.00	6,76,372.00
TOTAL		3,80,96,237.31	2,33,12,040.23
Notes on Accounts	VIII		

As per our report of even date

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants (FRN: 001488S)


(Nalin Babu S Menon)
President


(P. K. Unnikrishnan)
Secretary


(K.J. Narayanan)
Partner

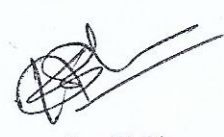
Place: Irinjalakkuda

Date: 22/07/2023

UDIN: 232002844 BGTRAV2265

Irinjalakuda

Date: 22/07/2023


(Subramanian K R)
Treasurer



SEVABHARATHI IRINJALAKUDA

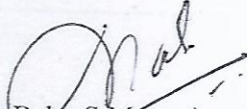
Near Koodalmanikyam Temple, Irinjalakuda, Thrissur - 680 121


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023


Particulars	Sch. No.	Year Ended 31.03.2023	Year Ended 31.03.2022
INCOME		Rs.	Rs.
Donations		1,88,24,331.52	1,43,84,382.74
Other income	V	5,01,973.00	1,08,712.00
TOTAL		1,93,26,304.52	1,44,93,094.74
EXPENDITURE:			
Charity Expenses	VI	30,25,203.00	36,42,627.00
Administrative & Other Expenses	VII	27,27,655.44	23,37,016.70
Depreciation		20,07,927.00	9,21,769.00
Total		77,60,785.44	69,01,412.70
Excess of Income Over Expenditure transferred to Capital Fund		1,15,65,519.08	75,91,682.04
Notes on Accounts	VIII		

As per our report of even date

For Krishnamoorthy & Krishnamoorthy
Chartered Accountants (FRN: 001488S)


(Nalin Babu S Menon)
President



(P. K. Unnikrishnan)
Secretary


(K.J. Narayanan)
Partner

Place: Irinjalakkuda
Date: 22/07/2023

UDIN: 2320284436TRAV2265

Irinjalakuda
Date: 22/07/2023


(Subramanian K R)
Treasurer

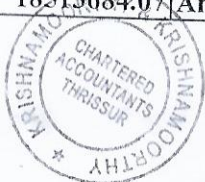


SEVABHARATHI IRINJALAKUDA
Near Koodalmanikyam Temple, Irinjalakuda, Thrissur - 680 121
Receipts and Payments Account for the year ended 31.03.2023

Year Ended 31-03-22	Receipts		Year Ended 31-03-23	Year Ended 31-03-22	Payments	Year Ended 31-03-23
	Opening Balance:					
31540.00	Cash in hand	64366.00		15000.00	Advance from Members refunded	0.00
289697.88	Dhanlaxmi Bank Ltd	233722.88		65000.00	Salary Advance & other Advances	96500.00
687669.80	State Bank of India	365314.80		0.00	Advance for office Building	2930000.00
1547876.15	Federal Bank - Savings Deposit	1092307.19		0.00	Advance for Vanaprastham	4088660.00
3148.50	Federal Bank - Savings Account (FCRA)	3233.50		8886784.00	Purchase/Construction of Fixed Assets	16947361.00
2559932.33			1758944.37	895432.00	Daily Expense Advance	1636992.00
6000.00	Life Membership Fee Collected		6000.00		<u>Old Age Home Running Expenses:-</u>	
0.00	Advance for Vanaprastham		4088660.00	111432.00	- Swasraya Nilayam	109111.00
0.00	Advance for office Building Purchase		6130000.00	73777.00	- Bodhini Seva Kendram	107190.00
8057503.00	Building Vanaprastham - Donation		9434129.00	1083812.50	- Saketham Ashramam	1452165.00
45000.00	Land & Building -Swasrayam Donation		0.00	0.00	- Vanaprastham Expenses	507690.00
920799.00	Daily Expense advance adjusted		1599644.00	0.00	Souvenir Expenses	160000.00
521600.00	Ambulance Income		1111552.00	1750319.00	Medical, Educational , Financial & Other Aid	527605.00
6281879.74	Donation Received		8598702.52	1410610.00	Salary and Allowances	1539138.00
54470.00	Interest Received		66893.00	0.00	Donation Paid	10000.00
0.00	Miscellaneous Income		66136.00	2743.70	Bank Charges	5028.44
5000.00	Loan For Sewing Machine		6000.00	17850.00	Audit Fee	20650.00
61500.00	Salary Advance		94000.00	0.00	TDS Payable	65750.00
0.00	Souvenir Donation		396500.00	43812.00	ESI Contribution	51857.00
				400000.00	Advance for Land	0.00
				5750.00	Professional Charges	0.00
				522091.50	Hospital Annadanam	401715.00
				200000.00	Rehabilitation Expenses of Flood victims	0.00
				41580.00	Onam Expenses & Onam kit	2700.00
				20080.00	Postage & Telephone	29174.00
				91985.00	Printing and Stationery	87614.00
				47127.00	Repairs and Maintenance	130494.00
				54114.00	Vehicle Insurance	73092.00
18513684.07	Amount carried forward		33357160.89	15739299.70	Amount carried forward	30980486.44

(Amount in Rs)

(Contd...)



SEVABHARATHI IRINJALAKUDA
Near Koodalmanikyam Temple, Irinjalakuda, Thrissur - 680 121
Receipts and Payments Account for the year ended 31.03.2023

Year Ended 31-03-22	Receipts		Year Ended 31-03-23	Year Ended 31-03-22	Payments	Year Ended 31-03-23
18513684.07	Amount brought forward		33357160.89	15739299.70	Amount brought forward	30980486.44
				17611.00	Vehicle Running Expenses	46308.00
				597463.00	Ambulance Running Expenses	746403.00
				0.00	Deposits	113450.00
				18525.00	Electricity charges	67534.00
				159507.00	Miscellaneous Expenses	161375.00
				68345.00	Travelling & Conveyance	54034.00
				153989.00	Rent, Rates & Taxes	40369.00
				0.00	Other Expenses	123087.00
					Closing Balance:	
				64366.00	Cash in hand	35883.00
				233722.88	Dhanlaxmi Bank Ltd - Savings Account	522540.88
				365314.80	State Bank of India - Savings Account	298884.30
				1092307.19	Federal Bank - Savings Account	161713.21
				3233.50	Federal Bank - Savings Account (FCRA)	3328.50
				0.00	State Bank of India - Current Account (FCRA)	1764.56
18513684.07	Total		33357160.89	18513684.07	Total	33357160.89

As per our report of even date
For Krishnamoorthy & Krishnamoorthy
Chartered Accountants (FRN: 001488S)


(K.J. Narayanan)
Partner


Membership No.: 202844

Place: Irinjalakkuda

Date: 22/07/2023

UDIN: 23202844 PGTRAV 2265





(Nalin Babu S Menon)
President


(P.K. Unnikrishnan)
Secretary

Irinjalakuda
Date: 22/07/2023




(Subramanian K R)
Treasurer