



KUMAR & BIJU ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Thiruvananthapuram
tvm@kbassociates.in

AUDITOR'S REPORT

We have audited the Balance Sheet of **ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED**, Murinjapalam, Medical College, Thiruvananthapuram as at 31st March, 2023 and also the Income and Expenditure Account for the year ended on that date.

1. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
2. In our opinion and to the best of our information and according to the explanations given to us and as shown by the books of the association,

We report that:

- (a) The Balance Sheet is a full and fair Balance Sheet containing the necessary particulars and properly drawn up as to exhibit a true and fair view of the liabilities and assets of the association as at 31st March 2023.
- (b) The Income and Expenditure Account shows a true balance of the excess of Income over Expenditure for the year covered by the accounts.
- (c) Wherever we have called for any explanation and information such explanation and information have been given to us and we have found them to be satisfactory.

For **KUMAR & BIJU ASSOCIATES LLP**

Chartered Accountants



Place: Thiruvananthapuram

Date: 22.07.2023

SARATH.V

(Designated Partner)

Membership No. 229415

UDIN-23229415BGZQLQ2691

HEAD OFFICE

F1, CHORUS, KOCHAR ROAD, SASTHAMANGALAM.P.O, THIRUVANANTHAPURAM - 695010 KERALA, INDIA

Tel : +91 471 27 25830 Whats App : +91 8943065174

COCHIN

Door No. 41/401C, "Song of Songs"
Padivattom, Near NH Bypass Jn., Palarivattom
Edappally Arakkakadave Road, Ernakulam 682 035
Tel: 0484-2809992, Telefax: 0484 2809562
eMail: ekm@kbassociates.in

CALICUT

Nestle, 1/3596-A
West Nadakkavu
Calicut 673 011
Tel: 0495-2369872
eMail: kbcalicut@gmail.com

VARKALA

"Kanavu"
Behind Indian Overseas Bank
Temple Road, Varkala P.O., Trivandrum - 695 141
Tel : 9496155149
eMail: pradeepsapna.kumar@gmail.com

ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, Thiruvananthapuram

BALANCE SHEET AS ON 31st MARCH 2023

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
CAPITAL ACCOUNT		FIXED ASSETS - Schedule 5	
Development Fund	24,818,090.56	Capital Work in Progress	35,827,734.95
Property Fund	8,545,821.00		657,730.00
SECURED LOAN - Schedule 1		CURRENT ASSETS , LOANS AND ADVANCES	
		Sundry Debtors	44,110.00
		NSC	500.00
UNSECURED LOAN - Schedule 2		National Programme	403,961.85
		Deposits and Advances - Schedule 6	1,651,319.50
CURRENT LIABILITIES & PROVISIONS		Books & Teaching Materials	240,005.10
Sundry Creditors- Schedule 3	1,637,013.40	Interest accrued on deposits	132,839.00
Expense Payable - Schedule 4	22,122,483.00	Live Stock	99,300.00
Government Grant Refundable	633,997.00		
		Closing Cash and Bank Balances	
		Cash in Hand - Schedule 7	36,649.39
		Bank Balances- Schedule 8	5,170,646.91



INCOME AND EXPENDITURE ACCOUNT		
As on 1st April 2022	21,447,631.40	
Less: Excess of Income over Expenditure during the Year	954,614.92	20,493,016.48
TOTAL	64,757,813.17	64,757,813.17

Thomas C.T.

Thomas C.T

President

Place: Thiruvananthapuram

Date: 22.07.2023

Sr. Liset

Sr. Liset

Treasurer

Sr. Elise Mary

Sr. Elise Mary

General Secretary

For KUMAR & BIJU ASSOCIATES LLP
Chartered Accountants



Sarath V

SARATH.V

(Designated Partner)

Membership No. 229415

UDIN-23229415BGZQLQ2691

ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, Thiruvananthapuram

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

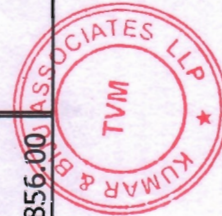
EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salaries and Allowances	7,255,210.00	By Donation Received (Indian Rupee)	6,494,969.19
" Travelling Expenses	449,597.00	" Donation Received (Foreign Contribution)	451,669.35
" Agricultural Farm Expenses	8,555.00	" Govt grant- Kerala	3,568,400.00
" Medical Expenses	182,114.00	" Noon Feeding Income	149,837.00
" Bank Charges and Commission	24,861.80	" Vocational Training Income	6,625.00
" Presentations, Donation & Charity	11,401.00	" Grant from NSIL for 'CIMR for Skill Development of the Mentally Challenged with focus on Agriculture Programme'	467,400.00
" Cooly and Wages	487,027.00	" Grant from NSIL (For "Empowering 120 Mentally Challenged Children through Hippo Therapy")	180,000.00
" Postage and Telegram	7,016.00		
" News Paper and Periodicals	24,037.00	Reimbursement - RCI	17,221.00
" Vehicle running expenses	194,395.00	" Membership Fee	5,000.00
" Animal & Birds	30,600.00	" Grant in aid - Kerala Raj Bhavan	100,000.00
" Electricity Charges	96,870.00	" Sale of Animals & Birds	99,614.00



" Internet Charges	10,247.00	" Interest Received	21,937.00
" Professional Fees	164,000.00	" Miscellaneous Income	57,236.00
" Book, Documentary Film, Album Preparation Expenses	41,500.00	" Agricultural, Dairy & Poultry Income	885,724.00
" Miscellaneous Expenses	260,801.00	" Interest on Income Tax Refund	637.00
" Honorarium	201,488.00	" Books & Teaching Materials	250.00
" Maintenance of live stock & poultry	285,019.00	" Liability Writtenoff	760,074.41
" Telephone Charges	26,273.00	" Loan Writtenoff	3,745,788.00
" School Expenses	3,081.00		
" Vocational Training	13,668.00		
" Expenses - CIMR for Skill Development of the Mentally Challenged with focus on Agriculture Programme ;			
- Land Preparation	257,400.00		
- Cost of Planting Materials	29,630.00		
- Fertilizer	21,022.00		
- Irrigation Expenses	24,854.00		
- Labour Charges	116,500.00		
- Honorarium for Experts	10,500.00		
- Honorarium for Trainer	96,000.00		
- Conveyance	63,000.00		
- Transportation Charges	15,180.00		
- Miscellaneous	6,570.00		
	640,656.00		



" Expenses - Empowering 120 Mentally Challenged Children through Hippo Therapy		
- Feed for the Horse	38,620.00	
- Honorarium for the Horse Trainer	179,355.00	
- Medicine for the Horse	2,257.00	220,232.00
" Horse Riding Materials		22,732.00
" Transportation charges		82,000.00
" Affiliation & Incidental Charges		77,000.00
Training Programme for the parents of Mentally Challenged Childrens		2,120.00
" Noon Feeding Expenses		313,885.00
" Uniform		193,244.00
" Teaching Materials		26,625.00
" Rates, Taxes & Insurance		232,603.00
" Books & Teaching Materials used (schedule - 9)		96,959.00
Decrease / (Increase) in Live Stock & Agricultural Products (schedule -10)		16,575.00
" EPF Employer Contribution		591,153.00
" EPF Administrative Charges		27,980.00
" Interest on Loan		112,596.00
" Office expenses		39,516.00
" Water Charges		42,707.00
" Printing and Stationery		38,021.00
" Welfare Expenses		53,856.00



" Meeting & Seminar Expenses	49,988.00	
" Audit Fee	330,000.00	
" Advertisement Charges	45,000.00	
" Repairs and Maintenance	613,466.00	
" Mess and Guest Expenses	306,192.00	
" Depreciation	2,104,900.23	
" Excess of Income over Expenditure transferred to Balance Sheet	954,614.92	
TOTAL	17,012,381.95	TOTAL
		17,012,381.95

Place: Thiruvananthapuram

Date: 22.07.2023

Thomas C. V

Thomas C.V

President

Sr. Liset

Sr. Liset

Treasurer

Sr. Elise Mary

Sr. Elise Mary

General Secretary

For KUMAR & BIJU ASSOCIATES LLP

Chartered Accountants



Sarath V

SARATH.V

(Designated Partner)

Membership No. 229415

UDIN-23229415BGZQLQ2691