



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**, Muringapalam, Medical College, Thiruvananthapuram as at 31st March, 2024 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 2024.
- (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: 22.07.2024

SARATH.V
(Designated Partner)
Membership No.229415
UDIN-24229415BJZWJ4491

ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Muriyapalam, Medical College, Thiruvananthapuram

BALANCE SHEET AS ON 31st MARCH 2024

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
CAPITAL ACCOUNT		FIXED ASSETS - Schedule 4	3,39,23,685.78
Development Fund	2,48,18,090.56	Capital Work in Progress	6,57,730.00
Property Fund	85,45,821.00		
UNSECURED LOAN - Schedule 1	52,20,742.00	CURRENT ASSETS , LOANS AND ADVANCES	
		Sundry Debtors	44,110.00
CURRENT LIABILITIES & PROVISIONS		Deposits and Advances - Schedule 5	21,13,241.35
Sundry Creditors- Schedule 2	12,15,363.40	Books & Teaching Materials	92,991.10
Expense Payable - Schedule 3	2,06,16,109.00	TDS	87,252.00
Government Grant Refundable	6,33,997.00	Interest accrued on deposits	1,76,486.00
		Live Stock	3,75,800.00
		Closing Cash and Bank Balances	75,762.39
		Cash In Hand - Schedule 6	
		Bank Balances- Schedule 7	1,23,21,847.87



INCOME AND EXPENDITURE ACCOUNT		
As on 1st April 2023	2,04,93,016.48	
Less: Excess of Income over Expenditure during the Year	93,11,800.01	1,11,81,216.47
TOTAL	6,10,50,122.96	6,10,50,122.96

Place: Thiruvananthapuram
Date: 22.07.2024

Fr. Thomas C.T
Fr. Thomas C.T
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-24229415BJZW/AJ4491

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 2024

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
To Salaries and Allowances	64,74,475.00	By Donation Received (Indian Rupee)	99,17,542.20
" Travelling Expenses	5,46,088.00	" Donation Received (Foreign Contribution)	15,62,216.00
" Agricultural Farm Expenses	36,125.00	" Government Grant (Kerala Govt)	32,11,240.00
" Maintenance of live stock & poultry	3,54,052.00	" Insurance Claim	23,607.00
" Medical Expenses	22,128.00	" Sale of Animals & Birds	1,83,570.00
" Bank Charges and Commission	17,240.73	" Interest Received	90,035.00
" Presentations, Donation & Charity	77,010.00	" Miscellaneous Income	1,14,608.00
" Cooly and Wages	6,08,389.00	" Dairy & Poultry Income	3,89,674.00
" Postage and Telegram	5,113.00	" Grant from NSIL for 'CIMR for Skill Development of the Mentally Challenged with focus on Agriculture Programme'	1,56,600.00
" News Paper and Periodicals	11,372.00	" Grant from NSIL (For "Empowering 120 Mentally Challenged Children through Hippo Therapy")	3,60,000.00
" Vehicle running expenses	1,23,538.00	" Income from Dance & Arts Performance	1,64,000.00
" Animal & Birds	1,35,890.00	" Agricultural & Diary Income	7,09,861.00
" Electricity Charges	86,863.00	" Noon Feeding Income	2,45,196.00
" Internet Charges	12,614.00	" Sale of Books & Teaching Materials	1,800.00



" Professional Fees	25,120.00	" Profit on Sale of Building @ New Delhi	64,00,840.00
" Book, Documentary Film, Album Preparation Expenses	12,000.00	" Profit on Sale of Property @ Kuttichal	2,31,828.00
" Miscellaneous Expenses	46,492.00	" Vocational Training Income	7,220.00
" Honorarium	1,73,931.00	" One Day Trip Contributions	30,000.00
" Telephone Charges	18,385.00	" Reimbursement - RCI	19,711.00
" School Expenses	27,423.00	" Application Fees	3,800.00
" Vocational Training	18,933.00		
" Medical Checkup	1,000.00		
" Noon Feeding Expenses	3,66,148.00		
" Rates, Taxes & Insurance	4,19,817.00		
" Books & Teaching Materials used (schedule - 8) Decrease / (Increase) In Live Stock & Agricultural Products (schedule - 9)	15,814.00 (1,45,300.00)		
" EPF Employer Contribution	2,96,898.00		
" EPF Administrative Charges	45,689.00		
" EPF Damages	2,75,414.00		



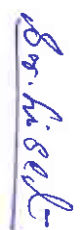
" Expenses - CIMR for Skill Development of the Mentally Challenged with focus on Agriculture Programme ;			
- Cost of Planting Materials	63,025.00	63,025.00	
" Expenses - Empowering 120 Mentally Challenged Children through Hippo Therapy			
- Feed for the Horse	71,117.00		
- Honorarium for the Horse Trainer	4,20,000.00		
- Insurance Charges Horse	17,700.00		
- Medicine for the Horse	3,666.00	5,12,483.00	
" Horse Riding Materials		9,200.00	
" Affiliation, Approval & Incidental Charges		60,000.00	
" EPF Interest		1,62,460.00	
" Interest on Loan		80,348.30	
" Interest on TDS		524.00	
" Medical Kit		1,192.00	
" TDS Paid		1,329.00	
" Office expenses		41,410.00	
" Water Charges		49,029.00	



" Printing and Stationery	67,401.00		
" Welfare Expenses	47,850.00		
" Meeting & Seminar Expenses	10,384.00		
" Advertisement Charges	60,000.00		
" Founder's Anniversary expense	2,25,953.00		
" Medical and travel allowance	1,59,600.00		
" Repairs and Maintenance	5,92,878.00		
" Mess and Guest Expenses	2,69,347.00		
" Depreciation	19,88,473.16		
" Excess of Income over Expenditure transferred to Balance Sheet	93,11,800.01		
TOTAL	2,38,23,348.20	TOTAL	2,38,23,348.20

Place: Thiruvananthapuram
Date: 22.07.2024


Fr. Thomas C.T
President


Sr. Liset
Treasurer


Sr. Elise Mary
General Secretary

For KUMAR & BIJU ASSOCIATES LLP

Chartered Accountants



SARATH.V

(Designated Partner)

Membership No. 229415

UDIN-24229415BJZWUJ4491