



# SYAM KUMAR & ASSOCIATES

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
**PRAHLADAA SOCIAL SERVICE TRUST**  
**THURAVOOR PO, CHERTHALA**  
**ALAPPUZHA, PIN 688532**

We have audited the accompanying financial statements of M/s. Prahladaa Social Service Trust, which comprise the Balance Sheet as at March 31, 2019 and the Income and Expenditure statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The Income Tax Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

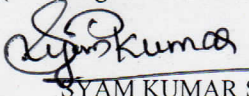
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of M/s Prahladaa Social Service Trust for the year ended March 31, 2019 give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2019;
- ii) in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

FOR SYAM KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(Firm Reg. No.021569S)

  
SYAM KUMAR S

Proprietor  
M.No:250770

Place : THURAVOOR  
Date : 25-08-2020



Charoth, Poochakkal, Cherthala, Alappuzha, Pin: 688 526  
E-mail: [syamkumarandassociates@gmail.com](mailto:syamkumarandassociates@gmail.com)  
Mobile: 8848786324



**PRAHLADAA SOCIAL SERVICE TRUST**

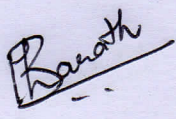
THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532


**BALANCE SHEET AS AT 31.03.2019**

Particulars	Sch. No.	As at 31.03.2019
<b><u>SOURCES OF FUNDS</u></b>		
1.Capital Account	1	2,550.00
		<u>2,550.00</u>
<b><u>APPLICATIONS OF FUNDS</u></b>		
1.Current Assets, Loans & Advances		
Cash and Bank balances	2	7,247.00
2.Less: Current Liabilities & Provisions		
Current Liabilities	3	5,000.00
Net Current Assets		2,247.00
		<u>303.00</u>
3.Excess of Expenditure Over Income		<u>2,550.00</u>
Notes on Accounts	9	

As Per Our Report of Even Date Attached

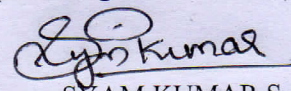
For Prahladaa Social Service Trust

  
BHARATH JAGADEESH  
SECRETARY

  
SOORAJ MENON  
TREASURER

FOR SYAM KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

(Firm Reg. No.021569S)

  
SYAM KUMAR S  
Proprietor  
M.No:250770  
UDIN 20250770AAAAAN4264

Place : THURAVOOR

Date : 25.08.2020





**PRAHLADAA SOCIAL SERVICE TRUST**

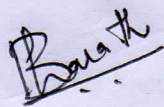
THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

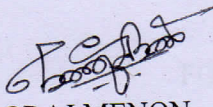
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Particulars	Sch. No.	For the year ended 31.03.2019
<b>INCOME</b>		
Donations Received	4	1,01,276.00 <u>1,01,276.00</u>
<b>EXPENDITURE</b>		
Expense Relates to Food Distribution	5	10,500.00
Expense Relates to Water Filter Unit	6	72,225.00
Blood Donation Camp Expenses	7	13,375.00
Other Expenses	8	5,479.00 <u>1,01,579.00</u>
Net Surplus/(Deficit) for the Year		-303.00
Surplus/(Deficit) Brought forward from earlier years		-
Balance of Surplus/(Deficit) transferred to Balance Sheet		-303.00
Notes on Accounts	9	

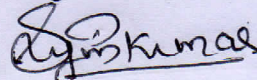
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For Prahladaa Social Service Trust

  
BHARATH JAGADEESH  
SECRETARY

  
SOORAJ MENON  
TREASURER

FOR SYAM KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS  
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# PRAHLADAA SOCIAL SERVICE TRUST

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

## RECEIPTS AND PAYMENTS FOR THE YEAR 2018-19

Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		Advertisement	7,695.00
Cash Balance	-	ID Card	390.00
Bank Balance - Savings A/c	-	Light and Sound	800.00
		Printing & Stationery	3,744.00
<b>Receipts during the year</b>		Taxi Items	336.00
Membership Fee	2,550.00	Temple Vazhipad	800.00
Advance From Members	5,000.00	Domain	629.00
Donation-Water Filter Unit	70,000.00	Office Expense	3,460.00
Other General Donations	31,276.00	Trust Registration	1,000.00
		Annadanam Expense	10,500.00
		Dekshina	500.00
		Installation Charge	2,865.00
		Miscellaneous Expenses	631.00
		Name Board	2,400.00
		Water Filter Unit 1st	45,000.00
		Welding Work	2,500.00
		Plumbing Items	9,440.00
		Repairs and Maintenance	8,889.00
		<b>Closing Balance</b>	
		Cash Balance	2,496.00
		Bank Balance - Savings A/c	4,751.00
	<b>1,08,826.00</b>		<b>1,08,826.00</b>

For Prahladaa Social Service Trust

*Bharath*  
BHARATH JAGADEESH  
SECRETARY

*Sooraj Menon*  
SOORAJ MENON  
TREASURER

FOR SYAM KUMAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

(Firm Reg. No.021569S)

*Syam Kumar*  
SYAM KUMAR S

Proprietor

M.No:250770

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**PRAHLADAA SOCIAL SERVICE TRUST**

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

**SCHEDULES ATTACHED TO AND FORMING PART OF THE ACCOUNTS**

As at  
31.03.2019

**Schedule - 1 : CAPITAL ACCOUNT**

At the beginning of the year	-
Add: Received during the year	2,550.00
At the end of the year	<u>2,550.00</u>

**Schedule - 2 : CASH AND BANK BALANCES**

Balance with Scheduled Banks	4,751.00
- In Federal Bank Savings A/c 16270100116673	2,496.00
Cash in Hand	<u>7,247.00</u>

**Schedule - 3 : CURRENT LIABILITIES & PROVISIONS**

Advance Received From Members	5,000.00
	<u>5,000.00</u>

**Schedule - 4 : DONATIONS RECEIVED**

Donation-Water Filter	70,000.00
Other General Donations	31,276.00
	<u>1,01,276.00</u>

**Schedule - 5 : EXPENSE RELATES TO FOOD DISTRIBUTION**

Food Expenses	10,500.00
	<u>10,500.00</u>

**Schedule - 6 : EXPENSE RELATES TO WATER FILTER UNIT**

Installation Charge	2,865.00
Miscellaneous Expenses	1,131.00
Name Board	2,400.00
Water Filter Unit	45,000.00
Welding Work	2,500.00
Plumbing Items	9,440.00
Repairs and Maintenance	8,889.00
	<u>72,225.00</u>

**Schedule - 7 : BLOOD DONATION CAMP EXPENSES**

Advertisement	7,695.00
Light and Sound	800.00
Printing & Stationery	3,744.00
Taxi Items	336.00
Temple Vazhipad	800.00
	<u>13,375.00</u>

**Schedule - 8 : OTHER EXPENSES**

ID Card	390.00
Domain	629.00
Office Expense	3,460.00
Trust Registration	1,000.00
	<u>5,479.00</u>





## PRAHLADAA SOCIAL SERVICE TRUST

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

### SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

#### 9 Significant Accounting Policies

The significant Accounting Policies followed by the trust are as stated below:

Prahladaa Social Service Trust (hereinafter referred to "the Trust" ) is functioning in the State of Kerala. The Trust is formed for the Welfare of Various temples, Involve in activities that would entail social, educational and cultural service to public, To promote activities for relief to the poor etc

##### a) General

The Financial Statements have been prepared on the historical cost convention. These statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards. The preparation required adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities. Differences between the actual results and estimates are recognised in the year in which they become known or materialises.

##### b) Fixed Assets

There are no Fixed Assets under report.

##### c) Revenue Recognition

All known expenditure and income to the extent considered payable and receivable respectively, unless specifically stated otherwise, are accounted for on accrual basis.

##### d) Investments

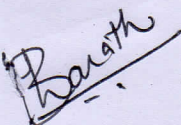
There are no such investments made during the year under report.

e) The balance with the banks in Savings accounts confirmed by bank.

f) Contingent liabilities not provided for in the Accounts.

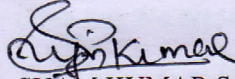
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