



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, 2025 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.

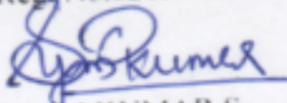
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2025 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, 2025;
- ii) in the case of the Income and Expenditure Account, of the profit 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 : 23/05/2025



Charoth, Poochakkal, Cherthala, Alappuzha, Pin: 688 526
E-mail: syamkumarandassociates@gmail.com
Mobile: 8848786324

PRAHLADAA SOCIAL SERVICE TRUST

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

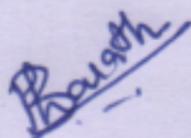
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BALANCE SHEET AS AT 31.03.2025

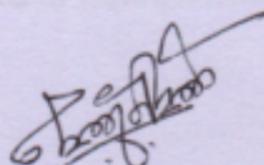
Particulars	Sch. No.	As at	As at
		31.03.2025	31.03.2024
SOURCES OF FUNDS			
1.Capital Account	1	26,340.00	22,380.00
2.Excess of Income Over Expenditure		1,42,684.00	9,672.00
		1,69,024.00	32,052.00
APPLICATIONS OF FUNDS			
<u>1.Current Assets, Loans & Advances</u>			
Cash and Bank balances	2	1,79,024.00	42,052.00
<u>2.Less: Current Liabilities & Provisions</u>			
Current Liabilities	3	10,000.00	10,000.00
Net Current Assets		1,69,024.00	32,052.00
		1,69,024.00	32,052.00
Notes on Accounts	13		

As Per Our Report of Even Date Attached

For Prahladaa Social Service Trust

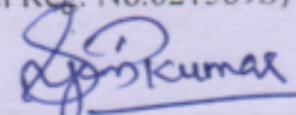


Bharath Jagadeesh
Secretary



Sooraj Menon S
Treasurer

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



SYAM KUMAR S

Proprietor

M.No:250770

UDIN 25250770BMJOLK6508

Place : THURAVOOR

Date : 23/05/2025



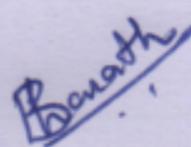
PRAHLADAA SOCIAL SERVICE TRUST
 THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532
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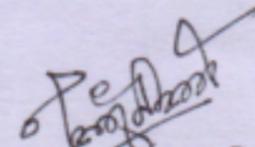
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Particulars	Sch. No.	For the year ended	
		31.03.2025	31.03.2024
INCOME			
Donations Received	4	8,28,896.00	2,63,344.00
Bank Interest		2,031.00	62,856.00
Income from Cake challenge (Net)		0.00	0.00
Income from Ambulance (Gross)		4,76,230.00	1,83,101.00
		13,07,157.00	5,09,301.00
EXPENDITURE			
Expense Relates to Ambulance Purchase	5	0.00	8,77,978.00
Ambulance Running Expenses	6	4,33,499.00	1,41,766.00
Expense Relates to Water Filter Unit	7	11,982.00	2,065.00
Medicare Expenses	8	54,401.00	14,446.00
Expense Relates to Harisree	9	0.00	6,422.00
Expense Relates to Landslide Relief	10	9,360.00	0.00
Expense Relates to Construction work	11	6,45,336.00	0.00
Other Expenses	12	19,567.00	17,320.00
		11,74,145.00	10,59,997.00
Net Surplus/(Deficit) for the Year		1,33,012.00	(5,50,696.00)
Surplus/(Deficit) Brought forward from earlier years		9,672.00	5,60,368.00
Balance of Surplus/(Deficit) transferred to Balance Sheet		1,42,684.00	9,672.00
Notes on Accounts	13		

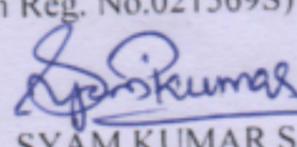
As Per Our Report of Even Date Attached

For Prahladaa Social Service Trust


 Bharath Jagadeesh
 Secretary


 Sooraj Menon S
 Treasurer

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


 SYAM KUMAR S
 Proprietor
 M.No:250770

UDIN 25250770BMJOLK6508

Place : THURAVOOR
 Date : 23/05/2025



PRAHLADAA SOCIAL SERVICE TRUST
 THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532
 Reg No:ALP/TC/50/2019

RECEIPTS AND PAYMENTS FOR THE YEAR 2024-25

Receipts	Amount	Payments	Amount
Opening Balance	775.00	Medical Equipments	26,858.00
Cash Balance	41,277.00	Medicine	27,543.00
Bank Balance - Savings A/c		Maintenance Charges	11,982.00
		Telephone Charges	4,234.00
Receipts during the year	53,990.00	Server	620.00
Medicare - Donation	19,000.00	Domain	750.00
Ambulance - Donation	6,99,394.00	Bank Charges	26.00
Construction - Donation	17,508.00	Stationery	260.00
General - Donation	2,031.00	Registrar Office Charges	335.00
Bank Interest	3,960.00	Printing	600.00
Annual Fee	4,76,230.00	Postage	242.00
Ambulance RC	35,004.00	Postage	10,000.00
Landslide Relief - Donation	4,000.00	Auditing Fees	2,500.00
Water Filter Project - Donation		Professional Charges	1,03,000.00
		Salary	2,53,685.00
		Fuel	48,784.00
		Maintenance Charges	60.00
		Postage	836.00
		Medical Items	1,210.00
		Kerala MVD Charges	2,500.00
		Oxygen Cylinder	2,557.00
		Telephone Charges	95.00
		Photostat	6,372.00
		GPS Renewal	600.00
		Sticker work	13,800.00
		Accessories	360.00
		Printing	9,000.00
		Dress Materials	65,200.00
		Concrete Readymix	4,012.00
		Devaswom Charges	200.00
		Driver Bata	15,000.00
		JCB Charges	2,60,750.00
		Labour Charges	2,37,819.00
		Materials	16,000.00
		Overflow Tank	8,590.00
		Postage	480.00
		Printing	24,000.00
		Steel Works	13,285.00
		Ventilation	
		Closing Balance	817.00
		Cash Balance	1,78,207.00
		Bank Balance - Savings A/c	
	13,53,169.00		13,53,169.00

For Prahladaa Social Service Trust

Bharath Jagadeesh

Bharath Jagadeesh
Secretary

Sooraj Menon S

Sooraj Menon S
Treasurer

FOR SYAM KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
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Syam Kumar S

SYAM KUMAR S
Proprietor

M.No.250770

UDIN 25250770BMJOLK6508

Place : THURAVOOR
Date : 23/05/2025



PRAHLADAA SOCIAL SERVICE TRUST

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

Reg No:ALP/TC/50/2019

SCHEDULES ATTACHED TO AND FORMING PART OF THE ACCOUNTS

	As at 31.03.2025	As at 31.03.2024
Schedule - 1 : CAPITAL ACCOUNT		
At the beginning of the year	22,380.00	18,180.00
Add: Received during the year	3,960.00	4,200.00
At the end of the year	26,340.00	22,380.00
Schedule - 2 : CASH AND BANK BALANCES		
Balance with Scheduled Banks	1,78,207.00	41,277.00
- In Federal Bank Savings A/c 16270100116673	817.00	775.00
Cash in Hand	1,79,024.00	42,052.00
Schedule - 3 : CURRENT LIABILITIES & PROVISIONS		
Audit Fee Payable	10,000.00	10,000.00
	10,000.00	10,000.00
Schedule - 4 : DONATIONS RECEIVED		
Ambulance - Donation	19,000.00	2,30,122.00
Construction - Donation	6,99,394.00	-
Donation-Water Filter Unit	4,000.00	-
Harisree -Donation	-	2,600.00
Landslide Relief - Donation	35,004.00	-
Medicare - Donation	53,990.00	16,602.00
Other General Donations	17,508.00	14,020.00
	8,28,896.00	2,63,344.00
Schedule - 5 : EXPENSE RELATES TO AMBULANCE PURCHASE		
On Road price	-	8,22,180.00
Fittings	-	22,604.00
Accessories	-	11,199.00
Painting & Sticker works	-	7,230.00
Initial expenses	-	1,500.00
Registration Charges	-	4,965.00
Upholstery Works	-	8,300.00
	-	8,77,978.00
Schedule - 6 : AMBULANCE RUNNING EXPENSES		
Salary	1,03,000.00	43,000.00
Fuel	2,53,685.00	89,577.00
Maintenance Charges	48,784.00	6,000.00
Stationery	600.00	150.00
Medical Items	836.00	611.00
Postage	60.00	-
GPS Renewal	6,372.00	-
Accessories	13,800.00	-
Printing	95.00	520.00
Kerala MVD	1,210.00	800.00
Oxygen Cylinder	2,500.00	250.00
Telephone Charges	2,557.00	858.00
	4,33,499.00	1,41,766.00



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SCHEDULES ATTACHED TO AND FORMING PART OF THE ACCOUNTS

	As at 31.03.2025	As at 31.03.2024
Schedule - 7 : EXPENSE RELATES TO WATER FILTER UNIT		
Maintenance Charges	11,982.00	2,065.00
	11,982.00	2,065.00
Schedule - 8 : MEDICARE EXPENSES		
Medicine & Medicare Expenses	54,401.00	14,446.00
	54,401.00	14,446.00
Schedule - 9 : EXPENSE RELATES TO HARISREE		
Stationery	-	6,422.00
	-	6,422.00
Schedule - 10 : EXPENSE RELATES TO LANDSLIDE RELIEF		
Printing	360.00	-
Dress Materials	9,000.00	-
	9,360.00	-
Schedule - 11 : EXPENSE RELATES TO CONSTRUCTION WORK		
Concrete Readymix	65,200.00	-
Devaswom Charges	4,012.00	-
Driver Bata	200.00	-
JCB Charges	15,000.00	-
Labour Charges	2,60,750.00	-
Materials	2,37,819.00	-
Overflow Tank	16,000.00	-
Postage	8,590.00	-
Printing	480.00	-
Steel Works	24,000.00	-
Ventilation	13,285.00	-
	6,45,336.00	-
Schedule - 12 : OTHER EXPENSES		
Audit Fee	10,000.00	10,000.00
Bank Charges	26.00	-
Domain	750.00	885.00
Postage	242.00	-
Printing and Stationery	860.00	-
Professional Charges	2,500.00	2,000.00
Registrar Office Charges	335.00	-
Round off	-	1.00
Server	620.00	-
Telephone Charges	4,234.00	4,434.00
	19,567.00	17,320.00



PRAHLADAA SOCIAL SERVICE TRUST

THURAVOOR PO, CHERTHALA, ALAPPUZHA, PIN 688532

Reg No:ALP/TC/50/2019

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

13 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 aims and objectives of the trust is to working for various public institutions. Involve in charitable activities that would entail social, educational and cultural service to the public, to promote activities for relief to the poor/society, conducting charitable activities for various festivals and to engage in various public/charitable activities at public institutions including conduct of annadanam, renovations or constructions and other day to day activities which are conducted without any discrimination. The trust obtained registration under section 12A of the Income Tax Act, 1961 having Registration No: AAETP0073EE20214 valid up to AY 2026-27.

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

Income from training, grant/aid/scholarship and interest on deposits are recognised on accrual basis. Donations are recognised on receipt basis.

d) Investments

There are on investments during the reporting period.

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

f) Contingent liabilities not provided for in the Accounts.

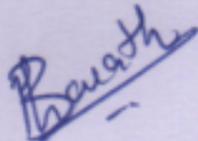
g) Auditors remuneration includes:-

	2024-25	2023-24
For Audit	10,000.00	10,000.00

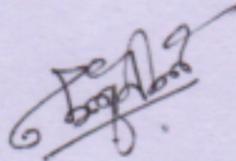
h) Previous year figures have been regrouped /reclassified wherever necessary to suit the current year's layout.

As Per Our Report of Even Date Attached

For Prahladaa Social Service Trust



Bharath Jagadeesh
Secretary



Sooraj Menon S
Treasurer

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