

**AUDITOR'S REPORT**

***Report on the Financial Statement***

We have audited the accompanying financial statements of **JYOTHI JEEVAPOORNA TRUST ARCHANA WOMEN'S CENTRE (KOTTAYAM DIVISION) – FCRA Account** which comprises the Statements of Balance Sheet, Income and Expenditure account, Receipts and Payments accounts for the period ended 31<sup>st</sup> March 2022.

***Responsibility of Trustees for the Financial Statements***

Trustees of the **JYOTHI JEEVAPOORNA TRUST**, is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of 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.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the 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 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 the trustees, 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 my audit opinion.

We have not obtained external confirmations in respect of transaction with general parties and hence, we have relied on the books of accounts, statements, vouchers etc. maintained by the trust.

#### **Report on Other Legal and Regulatory Requirement**

We report that:

- a) *we have obtained all the information and explanations which to the best of our knowledge and belief which were necessary for the purpose of my audit;*
- b) *In our opinion, proper books of accounts have been kept by the Trust so far as appears from our examination of those books;*
- c) *The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of accounts;*
- d) *Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;*
- e) *We have not obtained external confirmation from debtors, creditors and banks hence the balances are subject to confirmation and reconciliation.*

#### **Restriction on use**

*This certificate is issued solely in the context of Trust Branch's obligation to submit the financial statements to the HO and the statutory auditor of the Trust. This certificate should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. Our firm will not be liable to the Trust or any governing authority for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment. We have no responsibility to update this Certificate for any events or circumstances occurring after the date of this Certificate.*

**UDIN: 22247136ARVMUF7467**

Place: Kottayam

Date: 17-08-2022

**For Ayyar and Cherian  
Chartered Accountants**

**Kuncheria Philip ACA  
Chartered Accountant**

**M.No.247136**



**JYOTHI JEEVAPOORNA TRUST-KOTTAYAM DIVISION**  
**VETTIMUKAL,ETTUMANOOR P O,KOTTAYAM-686631**

**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2022**

LIABILITIES		ASSETS	
AMOUNT IN ₹		AMOUNT IN ₹	
<b>I</b>	<b>CAPITAL FUND ACCOUNT</b>	<b>I</b>	<b>FIXED ASSETS</b>
	Opening balance		As per Schedule III
	Add : Excess of Income over Expenditure transfer to Capital account	1,16,73,122.80	
		(14,03,971.00)	
		1,02,69,151.80	
<b>II</b>	<b>UNSPENT GRANT</b>	<b>II</b>	<b>CURRENT ASSETS,</b>
	Opening balance		<b>LOANS &amp; ADVANCES</b>
	Add : Excess of Income over Expenditure transfer to Capital account	1,43,22,183.20	Revolving fund to construction
		(1,11,90,520.70)	Tax Deducted at Source
		31,31,662.50	
<b>III</b>	<b>CURRENT LIABILITY</b>		<b>CASH AND BANK BALANCES</b>
	Advance from General Account		Cash in hand
			South Indian Bank - 51982
			Tamilnadu Mercantile Bank
			27,276.00
			1,79,698.75
			17,11,597.81
	<b>TOTAL</b>	<b>1,37,00,814.30</b>	<b>TOTAL</b>
			1,37,00,814.30

As per our report of even date attached

Place:Kottayam  
 Date: 17-08-2022

For **AYYAR AND CHERIAN**  
 CHARTERED ACCOUNTANTS



*(Signature)*  
**KUNCHERIA PHILIP**  
 Partner  
 M No. 247136

**FOREIGN CONTRIBUTION ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

EXPENDITURE		AMOUNT IN ₹	INCOME	AMOUNT IN ₹
<b>To</b>	<b>Address Violence Against Women:</b>			
"	Administration Costs- NHRF 1	85,129.00	By Bank Interest	3,32,241.00
"	Analysis and Evaluation Expenses - NHRF 1	18,000.00	" NHRF Covid Response - FCRA	9,72,036.00
"	Formation of Jagratha Samithi - NHRF 1	1,43,725.00	" NHRF Micro Grant - FCRA	37,444.00
"	Hono for Project Coordinator - Addrees NHRF 1	24,000.00	" Enabling and Sustaining Women's Movement	16,86,369.00
"	Project Audit- NHRF 1	20,000.00		
"	Travelling Expenses & Incidental Expenses- NHRF 1	2,848.00		
<b>To</b>	<b>Honorarium to Resource Persons:</b>	5,000.00		
"	Gender Sensitivity Training - NHRF 1			
<b>To</b>	<b>Setting of Production Unit:</b>			
"	Building Rent - NHRF 1	56,250.00		
"	Furniture - NHRF 1	4,900.00		
"	Hono to Project Coordinators - Setting Up NHRF 1	1,52,000.00		
"	Iron Box & Ironing Table - NHRF 1	17,000.00		
"	Machinery - NHRF 1	35,000.00		
"	Working Capital - NHRF 1	1,79,184.00		
<b>To</b>	<b>Enabling and Sustaining Women's Movement</b>			
"	Public Meetings	2,002.00		
"	Fee for Director - Skit	83,950.00		
"	Hall Rent - Skit	42,647.00		
"	Honorarium for Artists - Skit	3,98,887.00		
"	Refreshment - Skit	29,740.00		
"	Rent for Sound Sytem - Skit	83,177.00		
"	Rent for Vehicle - Skit	62,134.00		
"	Honorarium for Project Coordinator - Awareness	2,15,500.00		
"	Home Based Layer Units	19,09,000.00		
"	Medical Kit for Donors	18,580.00		
"	Nutritional Food Kit for Donors	22,979.00		
"	PPE Kit for the Team	4,725.00		
"	Vehicle Support for the Medical Team	7,420.00		
"	Travel Allowance for Volunteers	3,60,000.00		
"	Support for Other Crops Cultivation	1,00,000.00		
"	Wick Irrigation Unit	3,75,147.00		



"	Emergency Medical Kit	1,50,352.00
"	Nutritional Food Kit	4,81,500.00
"	T A for Trainees - Covid Response	19,100.00
"	Tools for the Workers - Covid Response	68,465.00
"	Uniform for Workers - Covid Response	1,15,240.00
"	Honorarium for Engineers	1,69,200.00
"	Honorarium for Skill Trainer	1,99,200.00
"	Rent of Building - Labour Bank	60,000.00
"	Salary for Driver - Labour Bank	72,000.00
"	Salary for Office Staff - Labour Bank	52,500.00
"	Salary for the Co - Ordinator - Labour Bank	1,40,510.00
"	Hall Rent - Book Keeping	43,270.00
"	Honorarium for Trainer- Book Keeping	52,180.00
"	Refreshment - Book Keeping	1,26,474.00
"	T A for Participants - Book Keeping	78,336.00
"	Honorarium for Trainer - Digitalization	39,250.00
"	Software Updation	38,979.00
"	Accomodation Facility	1,119.00
"	Books Printing Charge	39,890.00
"	Honorarium for Animators	4,51,420.00
"	Honorarium for Project Coordinator - CAG	13,000.00
"	Honorarium to Community Organizer - CAG	6,24,000.00
"	Refreshment - CAG Formation	1,298.00
"	Travel Allowance for Community Organizers	13,714.00
"	Travelling Expenses - CAG Formation	22,633.00
"	Hall Rent - Annual Gathering	18,500.00
"	Publicity	14,383.00
"	Hall Rent - Entrepreneurship Training	9,000.00
"	Honorarium for Trainer - Entrepreneurship Trg	37,500.00
"	Refreshment - Entrepreneurship Trg	42,289.00
"	T A to Participants - Entrepreneurship Trg	40,267.00
"	Hall Rent - Leaders Training	36,051.00
"	Honorarium for Resource Paersons - Leaders Training	1,31,099.00
"	Refreshment - Leaders Training	61,310.00
"	Stationery Items - Leaders Training	10,066.00
"	T A for Participants - Leaders Training	57,189.00
"	T A for Participants - Leaders Evaluation Meeting	18,134.00
"	T A to Community Organizer	50,009.00
"	Central Level Annual Gathering	9,862.00
"	Group Formation Training	70,689.00





"	Honorarium to Project Co - Ordinator	2,17,000.00
"	Rent of Buildings - Outlet	67,500.00
"	Staff Salary - Outlet	2,46,000.00
"	Honorarium for Godown Staff	2,10,000.00
"	Honorarium for Manager - S M	88,300.00
"	Honorarium for Unit Officers	11,55,605.00
"	Honorarium to Driver	1,20,000.00
"	Medical Expenses	5,338.00
"	Rent of Unit Offices	5,59,051.00
"	Security Amount	1,25,000.00
"	Setting Up of Marketing Unit	3,68,907.00
"	Honorarium for Project Coordinator - Thalitha	14,000.00
"	Honorarium for Trainer - Career Guidance	9,000.00
"	Honorarium for Teacher	1,08,000.00
"	Honorarium for Project Coordinator - Jeevan Samrudh	22,000.00
"	External Assistance of Five Year Project	3,98,337.00
"	Flood Relief Works	1,48,644.00
"	Result Based Management & Skill Development Training	14,545.00
"	Ayyar and Chirian Accounting Services	43,000.00
"	Ayyar & Chirian Chartered Accountants	52,510.00
"	Louis & Co	1,30,000.00
"	Accountant	2,46,000.00
"	Coordinator	3,06,000.00
"	Director	3,20,000.00
"	Electricity, Phone, Printing & Stationery Expenses	3,14,044.00
"	Office Secretary	1,29,250.00
"	Programme Officer	1,27,500.00
"	Refreshment Expenses	24,201.00
"	Training Expenses of Staff	46,387.00
"	Travelling Expenses	1,17,535.00
"	Bank Charges	1,469.70
"	Aymanam House Construction	1,68,799.00
<b>To</b>	<b>Women Worker Leader Programme</b>	
"	Digital Skills- NHRF 2	7,500.00
"	Legal Studies - NHRF 2	15,000.00
"	Self Defense Training - NHRF 2	10,000.00
"	Social Training- NHRF 2	36,000.00
"	Training in Poster Making- NHRF 2	6,000.00
"	Training in Scooter Driving- NHRF 2	20,000.00
"	Administrative Cost - NHRF 2	23,318.00

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**JYOTHI JEEVAPOORNA TRUST-KOTTAYAM DIVISION**  
**VETTIKAL,ETTUMANOOR P O,KOTTAYAM-686631**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

RECEIPTS	AMOUNT IN ₹	PAYMENTS	AMOUNT IN ₹
<b>To</b>		<b>By</b>	
Opening balance		Bank charges	1,469.70
Cash in hand		TDS - Income Tax Payments	7,000.00
South Indian Bank - 51982	64.00	Empowerment of Women Through Entrepreneur skills	
Tamilnadu Mercantile Bank	5,03,713.45	Acquisition of services	
Fixed Deposits TMB Bank	41,05,315.81	Awareness building & Coscientisation	2,002.00
A/ c No : 149200050101237	20,00,000.00	Rallies and Public meetings	
A/ c No : 149200050101238	20,00,000.00	Skit	
A/ c No : 149200050101239	10,00,000.00	Fee for director	83,950.00
A/ c No : 149200050101246	15,00,000.00	Hall rent	42,647.00
A/ c No : 149200050101247	10,00,000.00	Honorarium for Artists	3,98,887.00
A/ c No : 149200050101248	10,00,000.00	Refreshment	29,740.00
<u>Receipts during the year</u>		Rent of Sound system	83,177.00
Bank Interest	3,02,304.00	Rent of Vehicle	62,134.00
<b>Fund Received From Jyothi Centre</b>		Honorarium for Project coordinator	2,15,500.00
Partage Fund - FCRA	16,86,369.00	<b>Covid relief works</b>	
NHRF Fund - FCRA	10,09,480.00	Back Yard poultry farming Units	19,09,000.00
Karunyarchana Fund - FCRA	93,087.00	Blood donation Camp	53,704.00
<b>Loans &amp; Advances</b>		Covid help desk	3,60,000.00
Advance from General account	3,00,000.00	Organic farming promotion	4,75,147.00
Amal Traders	40,794.00	Emergency Medical Kit	1,50,352.00
		Nutritional food kit	4,81,500.00
		<b>Extension of Labour Bank</b>	
		Rapid Covid response team & Canvassing works	2,02,805.00
		Honorarium for Engineers	1,69,200.00
		Honorarium for Skill Trainer	1,99,200.00
		Rent of Building	60,000.00
		Salary for Driver	72,000.00
		Salary for Office staff	52,500.00
		Salary for the Co- ordinator	1,40,510.00
		<b>Organization of CAG's</b>	
		Book keeping and account Training	





Hall rent	43,720.00
Honorarium for Trainer	52,180.00
Refreshment	1,26,474.00
T A for participants	78,336.00
<b>CAG Digitalization</b>	
Honorarium for Trainer	39,250.00
Software update	38,979.00
<b>CAG Formation</b>	
Aaccomodation facility	1,119.00
Books printing Charge	39,890.00
Honorarium for Animators	4,51,420.00
Honorarium for Project Co ordinator	13,000.00
Honorarium for Community Organizer	6,24,000.00
Refreshment - CAG formation	1,298.00
Travel allowance for Community Organizers	13,714.00
Travelling Expenses - CAG formation	22,633.00
<b>Central level annual gathering</b>	
Hall rent	18,500.00
Publicity	14,383.00
<b>Entrepreneurship Development Training</b>	
Hall rent	9,000.00
Honorarium for Trainer	37,500.00
Refreshment	42,289.00
T A to Participants	40,267.00
<b>Leaders training</b>	
Hall rent	36,051.00
Honorarium for Resource persons	1,31,099.00
Refreshment	61,310.00
Stationery items	10,066.00
T A for Participants	57,189.00
Monthly leaders Evaluation Meettting	68,143.00
Central level annual gathering	9,862.00
Group formation Training	70,689.00
Honorarium for Project Coordinator	2,17,000.00
<b>Outlet &amp; Digital Marketing</b>	
Rent of Building	67,500.00



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	<p>Staff salary</p> <p><b>Social Marketting</b></p> <p>Honorarium for Godown staff</p> <p>Honorarium for Manager</p> <p>Honorarium for Unit officers</p> <p>Honorarium for Driver</p> <p>Medical expenses</p> <p>Rent of Unit offices</p> <p>Security amount</p> <p>Setting up of Marketting Unit</p> <p><b>Thalitha Cume ( Little girl arise )</b></p> <p>Honorarium for Project Coordinator</p> <p><b>Tribal's Jeevan Samrudhi Programme</b></p> <p>Career guidance sessions for Youth</p> <p>Literacy programme for School Dropouts</p> <p>Honorarium for Project Coordinator</p> <p>External assisence of five year Project</p> <p>Flood relief works</p> <p>Result Based management &amp; Skill development Training</p> <p><b>Personnel &amp; Administrative Cost</b></p> <p>Accountanat</p> <p>Coordinator</p> <p>Director</p> <p>Electricity ,phone , Printing &amp; Stationery expenses</p> <p>Office Secretatrary</p> <p>Programme Officer</p> <p>Refreshment expenses</p> <p>Training expenses of Staff</p> <p>Travelling Expenses</p> <p>Evaluation &amp; Monitoring</p> <p><b>Covid Response Project for Women's Right</b></p> <p><b>Address Vilonce against Women</b></p> <p>Administration cost</p> <p>Analysis and evaluation expenses</p> <p>Formation of Jagratha Samithi</p> <p>Honorarium for Project Coordinator</p> <p>Project Audit</p>	<p>2,46,000.00</p> <p>2,10,000.00</p> <p>88,300.00</p> <p>11,55,605.00</p> <p>1,20,000.00</p> <p>5,338.00</p> <p>5,59,051.00</p> <p>1,25,000.00</p> <p>4,09,701.00</p> <p>14,000.00</p> <p>9,000.00</p> <p>1,08,000.00</p> <p>22,000.00</p> <p>3,98,337.00</p> <p>1,48,644.00</p> <p>14,545.00</p> <p>2,46,000.00</p> <p>3,06,000.00</p> <p>3,20,000.00</p> <p>3,14,044.00</p> <p>1,29,250.00</p> <p>1,27,500.00</p> <p>24,201.00</p> <p>46,387.00</p> <p>1,17,535.00</p> <p>2,18,510.00</p> <p>85,129.00</p> <p>18,000.00</p> <p>1,43,725.00</p> <p>24,000.00</p> <p>20,000.00</p>
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		• 2,848.00
Travelling & Incident expenses		56,250.00
Setting of Production Unit		4,900.00
Building rent		1,52,000.00
Furniture		5,000.00
Honorarium to project Coordinators		17,000.00
Honorarium to Resource persons		35,000.00
Iron Box & Ironing Table		1,79,184.00
Machinery		
Working Capital		
<b>Women Worker Leader Programme</b>		
Administrative cost		23,318.00
Auditing & Evaluation		13,000.00
Conveyence & Accomodation		64,272.00
Honorarium for Leaders		62,400.00
Independent fund		43,336.00
Working Capital		1,45,023.00
<b>Capacity strengthening</b>		
Digital skills		7,500.00
Legal studies		15,000.00
Self defense Training		10,000.00
Social Training		36,000.00
Training in Poster making		6,000.00
Training in scootter driving		20,000.00
<b>Aymanam House construction</b>		1,68,799.00
Karunyarchana		93,087.00
Closing Balance		
South Indian Bank		1,79,698.75
Tamilnad Mercantile Bank Ltd		17,11,597.81
Cash in Hand		27,276.00
<b>TOTAL</b>	<b>1,65,41,127.26</b>	<b>1,65,41,127.26</b>

As per our report of even date attached

Place: Kottayam  
Date: 17-08-2022



For AYYAN AND CHERIAN  
CHARTERED ACCOUNTANTS  
KUNCHERIA PHILIP  
Partner  
M. No. 247136

**JYOTHI JEEVAPOORNA TRUST**

**STATEMENT OF FIXED ASSETS AND DEPRECIATION SCHEDULE FOR THE YEAR ENDED 31-03-2022**

**SCHEDULE III**

AMOUNT IN ₹

Sl. No.	NAME OF ASSET	W.D.V AS ON 01.04.2021	ADDITIONS		DEDUCTI ONS	TOTAL	DEPRECIATION		W.D.V AS ON 31.03.2022
			Less Than 180 Days	More Than 180 Days			RATE %	AMOUNT	
I	Land	41,90,018.00				41,90,018.00	-	-	41,90,018.00
II	<b>Building</b>								
	Building - Training Centre	14,87,558.00				14,87,558.00	10%	1,48,756.00	13,38,802.00
	Building - Workshed	35,734.00				35,734.00	10%	3,573.00	32,161.00
	Building - Workshop	2,30,435.00				2,30,435.00	10%	23,044.00	2,07,391.00
	Construction - Model House	11,25,268.00				11,25,268.00	10%	1,12,527.00	10,12,741.00
	Construction - Resource Centre	12,45,603.00				12,45,603.00	10%	1,24,560.00	11,21,043.00
III	<b>Electrical Fittings</b>								
	Fan	2,896.00				2,896.00	10%	290.00	2,606.00
IV	<b>Furniture and other electrical Fittings</b>								
	Furniture and Fittings	4,68,425.00				4,68,425.00	10%	46,843.00	4,21,582.00
V	<b>Plant and Machinery</b>								
	Air Compressor	2,046.00				2,046.00	15%	307.00	1,739.00
	Carpentry Machine	56,173.00				56,173.00	15%	8,426.00	47,747.00
	Circular Saw	5,367.00				5,367.00	15%	805.00	4,562.00
	Construction Equipments	3,01,324.74				3,01,324.74	15%	45,199.00	2,56,125.74
	Cordless Microphone	328.00				328.00	15%	49.00	279.00
	Electrical Sintex	324.00				324.00	15%	49.00	275.00
	Electric Bowler	155.00				155.00	15%	23.00	132.00
	Grinder	1,160.00				1,160.00	15%	174.00	986.00
	Heavy Duty Saw	3,022.00				3,022.00	15%	453.00	2,569.00



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HP Laserjet Printer	1,091.00	15%	164.00	927.00
Jeep	1,60,384.00	15%	24,058.00	1,36,326.00
LCD Projector	5,228.00	15%	784.00	4,444.00
Machinery	60,688.00	15%	9,103.00	51,585.00
Machinery , Tools & Equipment	4,97,608.00	15%	74,641.00	4,22,967.00
Mobile	371.00	15%	56.00	315.00
Motor	1,445.00	15%	217.00	1,228.00
Notice Board	3,887.00	15%	583.00	3,304.00
Office Equipment	15,198.00	15%	2,280.00	12,918.00
Overhead Projector	604.00	15%	91.00	513.00
Photocopier	27,387.00	15%	4,108.00	23,279.00
Power Tools	220.00	15%	33.00	187.00
Refrigerator	462.00	15%	69.00	393.00
Scaffolding Materials	89,172.00	15%	13,376.00	75,796.00
Scooter	10,299.00	15%	1,545.00	8,754.00
Tools and Equipments	32,093.00	15%	4,814.00	27,279.00
Trolley	411.00	15%	62.00	349.00
Vehicle	6,28,651.00	15%	94,298.00	5,34,353.00
Xerox Machine	1,788.00	15%	268.00	1,520.00
<b>VI Computers &amp; Accessories</b>				
Other computers & accessories	98,079.00	40%	39,232.00	58,847.00
ERP Software, mobile application	8,72,600.00	40%	3,49,040.00	5,23,560.00
Computer	20.00	40%	8.00	12.00
<b>TOTAL</b>	<b>1,16,63,522.74</b>		<b>11,33,908.00</b>	<b>1,05,29,614.74</b>



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