

CONGREGATION OF THE DAUGHTERS OF ST. JOSEPH

Umbidi P.O., Thottakkad, Kottayam - 686 539

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2019

LIABILITIES	₹	₹	₹	₹
CAPITAL FUND				
Opening balance	36,936,935			38,539,202
Add: Additions	6,105,500			
Add: Excess of income over expenditure for the year	3,745,612			407,083
	46,788,047			1,808,740
Less: Interest transferred to foreign contribution specific purpose fund	96,584	46,691,463		1,995,116
PATRIMONY FROM MEMBERS				
FOREIGN CONTRIBUTION SPECIFIC PURPOSE FUND				
Opening balance	3,007,321			
Add: Contributions received during the year	4,610,122			
Interest on bank deposits	96,584			
	7,714,027			
Less: Utilization of specific purpose fund	6,995,763			
		1,509,500		
			46,691,463	
				6,139,680
				29,405
TOTAL			48,919,226	48,919,226

NOTES TO THE ACCOUNTS: SCHEDULE - B

Per our report attached

For Babu A. Kallivayalil & Co.,
Chartered Accountants,
Firm Registration No. 053775

(Signature)
Babu Abraham Kallivayalil
Partner, Membership No. 26573

Ernakulam,
August 22, 2019

For Congregation of the Daughters of St. Joseph

(Signature)
Sr. Jesmary Vattamala
Regional Superior
Rajambattam
Kottayam Dist.
Daughters of St. Joseph
SUPERIOR

CONGREGATION OF THE DAUGHTERS OF ST. JOSEPH
 Umbidi P.O., Thottakkad, Kottayam - 686 539
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED MARCH 31, 2019

EXPENDITURE	₹	INCOME	₹
Salary and allowances	597,079	Salary and allowances	4,365,131
Agriculture expenses	928,260	Dispensary income	1,097,167
Dispensary expense	447,868	Educational income	499,750
Donation and charity	781,649	Agricultural income	817,121
Medical expenses	1,081,001	Hostel income	1,597,860
Food expenses	1,973,395	Daycare income	302,350
Cloth expenses	172,099	Mess income	234,666
Cleaning expenses	200,729	Local donation	2,129,313
Electricity charges	264,168	Interest on term deposit	479,653
Fuel expenses	181,112	Interest on savings bank	49,079
Allowances to kitchen staff	140,000	Miscellaneous income	178,917
Household expenses	239,200	Foreign contribution utilised	6,995,763
Livestock expenses	246,273		
Gift and presentation	122,148		
Phone and postage	109,783		
Printing and stationery	91,902		
Repairs and maintenance	753,209		
Subscription and periodicals	55,632		
Travel expenses	848,180		
Book publishing expense	107,013		
Death and funeral expenses	206,271		
Educational expense	182,198		
Formation expenses	210,417		
Professional charges	739,200		
Audit fee	110,800		
Vehicle running expenses	61,162		
Adoption fee	356,000		
Miscellaneous expenses	542,324		
Asset written off	674,900		
Depreciation	2,577,187		
Excess of income over expenditure transferred to Balance Sheet	3,745,612		
TOTAL	18,746,770	TOTAL	18,746,770

NOTES TO THE ACCOUNTS: SCHEDULE - B

Per our report attached to Balance Sheet

For Babu A. Kallivayalil & Co.,

Chartered Accountants,

Firm Registration No. 05374S

(Signature)
 Babu Abraham Kallivayalil

Ernakulam Branch, Membership No. 26973

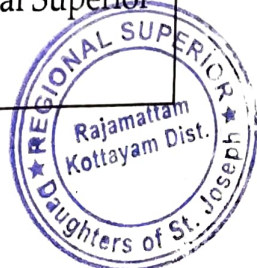
August 22, 2019

For Congregation of the Daughters of St. Joseph

(Signature)
 Sr. Jesmary Vattamala

Sr. Jesmary Vattamala

Regional Superior



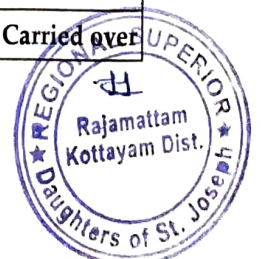
CONGREGATION OF THE DAUGHTERS OF ST. JOSEPH

Umbidi P.O. , Thottakkad, Kottayam - 686 539

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2019

RECEIPTS	₹	PAYMENTS	₹
Opening balances:		Salary and allowances	597,079
Cash in hand	378,470	Agriculture expenses	928,260
Cash at bank:	2,021,847	Dispensary expense	447,868
Salary and allowances	4,365,131	Donation and charity	781,649
Agricultural income	817,121	Medical expenses	1,081,001
Daycare income	302,350	Food expenses	1,973,395
Dispensary income	1,097,167	Cloth expenses	172,099
Educational income	499,750	Cleaning expenses	200,729
Hostel income	1,597,860	Electricity charges	264,168
Interest on term deposit	450,248	Fuel expense	181,112
Interest on savings bank	49,079	Allowances to kitchen staff	140,000
Local donation	2,129,313	Household expense	239,200
Mess income	234,666	Livestock expenses	246,273
Patrimony	200,000	Gift and presentation	122,148
Term deposits closure	5,288,734	Phone and postage	109,783
Foreign contributions	4,610,122	Printing and stationery	91,902
Miscellaneous Income	178,917	Repairs and maintenance	753,209
Loan repayment from Infant		Subscription and periodicals	55,632
Jesus Sisubhavan	1,110,000	Travel expenses	848,180
		Book publishing expense	107,013
		Death and funeral expenses	206,271
		Educational expense	182,198
		Formation expenses	210,417
		Professional charges	739,200
		Audit fee	110,800
		Vehicle running expenses	61,162
		Adoption fee to Infant	
		Jesus Sisubhavan	356,000
		Miscellaneous expenses	542,324
		Loans and advances made	825,500
		Purchase of property plant and equipment	2,243,978
		Building work in progress	8,196,402
	25,330,775		23,014,952
			Carried over



CONGREGATION OF THE DAUGHTERS OF ST. JOSEPH

Umbidi P.O. , Thottakkad, Kottayam - 686 539

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2019

RECEIPTS	₹	PAYMENTS	₹
			Brought down
	25,330,775		23,014,952
		Transfer to term deposits	100,000
		Closing balances:	
		Cash in hand	407,083
		Cash at bank	1,808,740
TOTAL	25,330,775	TOTAL	25,330,775

For Congregation of the Daughters of St. Joseph

Jesmy Joy
Sr. Jesmary Vattamala

Regional Superior



Ernakulam,

August 22, 2019



CONGREGATION OF DAUGHTERS OF ST. JOSEPH

YEAR 2018-19

SCHEDULE A: PROPERTY, PLANT AND EQUIPMENT

(Figures in ₹)

Particulars	Written down value as on March 31, 2018	Additions during the year		Deletions/ Adjustments during the year	Total	Depreciation		Written down value as on March 31, 2019
		Up to 30.09.2018	From 01.10.2018			Rate	For the year	
A. Tangible assets								
Land	8,292,746	-	-	-	8,292,746	-	-	8,292,746
Building	19,524,410	-	-	450,000	19,074,410	10%	1,907,441	17,166,969
Compound wall	368,031	-	-	-	368,031	10%	36,803	331,228
Well	147,756	55,889	-	-	203,645	10%	20,365	183,280
Fish tank	-	-	41,274	-	41,274	10%	2,064	39,210
Furniture and fixtures	1,034,046	52,068	66,080	18,700	1,133,494	10%	110,045	1,023,449
Electrical fittings	119,693	4,700	19,405	-	143,798	10%	13,410	130,388
Air conditioner	10,440	-	-	-	10,440	10%	1,044	9,396
Water heater	7,214	-	-	-	7,214	10%	721	6,493
Water purifier	4,994	12,500	-	-	17,494	10%	1,749	15,745
Crucifix	-	-	52,520	-	52,520	10%	2,626	49,894
Plant and machinery	-	1,404,950	54,903	-	1,459,853	15%	214,860	1,244,993
Scooter	76,851	-	-	-	76,851	15%	11,528	65,323
Motor car	514,116	21,600	345,914	-	881,630	15%	106,301	775,329
Solar battery	-	-	74,800	-	74,800	15%	5,610	69,190
Electrical equipments	313,249	-	4,580	6,200	311,629	15%	46,401	265,228
Biogas plant	68,354	-	-	-	68,354	40%	27,342	41,012
Computer	150,021	-	-	-	150,021	40%	60,008	90,013
Printer	-	11,550	-	-	11,550	40%	4,620	6,930
Total	30,631,921	1,563,257	659,476	474,900	32,379,754		2,572,938	29,806,816

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CONGREGATION OF DAUGHTERS OF ST. JOSEPH

YEAR 2018-19

SCHEDULE A: PROPERTY, PLANT AND EQUIPMENT

.....Continued

Particulars	Written down value as on March 31, 2018	Additions during the year		Deletions/ Adjustments during the year	Total	Depreciation		Written down value as on March 31, 2019
		Up to 30.09.2018	From 01.10.2018			Rate	For the year	
B. Intangible assets								
Tally software	-	-	21,245	-	21,245	40%	4,249	16,996
Total	-	-	21,245	-	21,245		4,249	16,996
C. Building work in progress								
Building work in progress	518,988	4,337,764	3,858,638	-	8,715,390	-	-	8,715,390
Total	518,988	4,337,764	3,858,638	-	8,715,390	-	-	8,715,390
Grand total (A+B+C)	31,150,909	5,901,021	4,539,359	474,900	41,116,389	-	2,577,187	38,539,202



CONGREGATION OF THE DAUGHTERS OF ST. JOSEPH

YEAR: 2018-19

NOTES TO THE ACCOUNTS: SCHEDULE - B

1. Significant accounting policies:

i. Accounting convention:

The financial statements are prepared under the historical cost convention under going concern basis and in accordance with generally accepted accounting principles.

ii. System of accounting:

The Trust adopts largely cash basis in the preparation of accounts.

iii. Property, plant and equipment:

Property, plant and equipment are stated at cost less depreciation. Depreciation has been provided at the rates specified in the Income Tax Rules, 1962 under written down value method.

iv. Revenue recognition:

Salary and allowances received by members, dispensary income, educational income, interest income etc. are recognized up on actual receipt only.

2. The Trust is registered under section 12AA of the Income Tax Act, 1961.

3. 15% of the income being the amount un-utilized that can be accumulated under section (u/s) 11(1) of the Income Tax Act, 1961 and the balance is being accumulated u/s 11(2) of the Income Tax Act.

4. Patrimony amount is the contribution received from aspirants joining the Congregation becoming members. As per the policy of Congregation, the said amount may be repaid to the members who will be leaving the Congregation. In view of this, the patrimony



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amount is shown under liability.

5. Foreign contributions received by the Trust are for specific purposes and thus shown as a separate fund balance. Any amount utilized for specific purpose is transferred to the Income and Expenditure Account in the year of utilization.
6. Term deposits with bank include the amount deposited out of foreign contributions and any interest thereon is transferred to Specific Purpose Fund.
7. Certain expenses are supported by Trust's own vouchers only.
8. Cash and bank balances and property, plant and equipments were physically verified by Management.
9. Loans and advances represent the amount receivable from Infant Jesus Bhavan and Infant Jesus Sisubhavan which is provided as interest free loan.
10. The Congregation of the Daughter's of St. Joseph (Congregation) and the Society of St. Joseph (Society) are religious charitable institutions under the same management. Congregation used to meet the financial needs of the Society, mainly its units – Infant Jesus Bhavan and Infant Jesus Sisubhavan. However, balances between these institutions were unreconciled due to accounting errors. During the year, the difference in the balance the books of Congregation and the Society has been accounted in the books of Congregation by adjusting it with the capital fund.

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Ernakulam,

August 22, 2019.

