L. D'SOUZA & CO.
CHARTERED ACCOUNTANTS

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR (J&K) [Societies Registration No. 618-S of 1981]** as at 31st March, 2023 and also the Income and Expenditure Account of the Society for the year ended on that date annexed thereto.

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. 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.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk 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 entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.

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

6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us, the said financial statements are prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by the management.

(i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2023.

(ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2023.

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

L.D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 23115998BGVSTY1963

Nagpur :
Dated : 16th August, 2023

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.

2. The fixed assets are stated at historical cost and depreciation has been provided on written down value.

3. Accounts are maintained on Cash Basis.

4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Catholic Social Service Society of J&K

Catholic Social Service Society Jammu & Kashmir

Fr. Justin Thiraviam
Secretary

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

Nagpur :
Dated : 16th August, 2023

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 23115998BGVSTY1963

Catholic Social Service Society of Jammu and Kashmir
Sevaniketan, Kunjwani By-Pass,
Gangyal,
JAMMU- 180 010 (J&K).

COMPUTATION OF INCOME

PAN : AAATC3407F

12A Registration No. : C-1 dated 11.07.2003

ASSESSMENT YEAR : 2023-24

INCOME :		
Rent Realised	4,03,378.00	
Grants in Aid	40,000.00	
Donations and Contributions	7,32,514.00	
Interest	11,36,082.00	
Earmarked/Programme Funds	1,09,89,716.00	
Income from other sources	4,39,88,693.00	5,72,90,383.00
ADMINISTRATIVE EXPENSES :		
Establishment Expenses		7,20,899.00
		5,65,69,484.00
LESS : APPLICATION OF INCOME		
Expenditure on Objects	3,63,02,895.00	
Programme (Projects) Expenses	1,34,76,528.00	
Capital Expenditure	22,55,530.00	5,20,34,953.00
		45,34,531.00
Less : Income set aside U/S 11(1) (a) of the Income Tax Act		45,34,531.00
Taxable Income		0.00
Tax Payable		0.00
Tax Paid :		
Tax Deducted at Source		22,02,410.00
REFUND DUE		**22,02,410.00**

FOR CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

Fr. Justin Thiraviam
SECRETARY

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES
CAPITAL ASSET FUND :			**FIXED ASSETS :**	
Balance as per last Balance Sheet	27,49,120.00		As per Schedule 'C' Annexed	1,48,31,578.87
Add : Assets acquired out of earmarked Fund	65,800.00	28,14,920.00		
			CURRENT ASSETS, LOANS AND	
SECURITY DEPOSITS :			**ADVANCES** :	
Balance as per last Balance Sheet		6,000.00	As per Schedule `D' Annexed	40,76,512.81
EARMARKED FUNDS :			**CASH AND BANK BALANCES :**	
As per Schedule `A' Annexed		51,69,582.21	As per Schedule `E' Annexed	2,54,03,017.39
CURRENT LIABILITIES :				
As per Schedule `B' Annexed		26,48,292.17		
INCOME AND EXPENDITURE ACCOUNT :				
Balance as per last Balance Sheet	2,68,76,943.60			
Add : Surplus during the year	67,95,371.09	3,36,72,314.69		
TOTAL RUPEES ...		**4,43,11,109.07**	TOTAL RUPEES ...	**4,43,11,109.07**

As per our report of even date.

For Catholic Social Service Society of Jammu and Kashmir

Fr. Justin Thiraviam
Secretary

Nagpur :
Dated : 16th August, 2023

Catholic Social Service Society Jammu & Kashmir

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 23115998BGVSTY1963

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To **ADMINISTRATION EXPENSES :**			By **RENT REALISED :**		
As per Annexure `F' Annexed		7,20,899.38	For Rent and Accomodation		4,03,378.00
" **EXPENDITURE ON OBJECTS OF THE TRUST :**			" **GRANTS-IN-AID :**		
Hospital and Pharmacy Expenses			TB Grant - DOTS		40,000.00
As per Annexure `G' Annexed	3,58,05,273.84		" **DONATIONS AND CONTRIBUTIONS :**		
Social Work Programme Expenses			Local Donations		7,32,514.00
As per Annexure `H' Annexed	4,94,671.36				
Skills Training Expenses			" **INTEREST REALISED :**		
As per Annexure `I' Annexed	2,950.00	3,63,02,895.20	On Fixed Deposits	8,67,587.40	
			On Savings Bank Account	2,68,494.80	11,36,082.20
" **DEPRECIATION WRITTEN OFF :**					
As per Schedule `C' Annexed		24,81,502.00	" **INCOME FROM OTHER SOURCES :**		
			Hospital Receipts :		
" Surplus carried over to Balance Sheet		67,95,371.09	As per Schedule `J' Annexed	4,38,99,517.94	
			Other Receipts :		
			As per Schedule `K' Annexed	89,175.53	4,39,88,693.47
carried forward ...		**4,63,00,667.67**	carried forward ...		**4,63,00,667.67**

L.D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

brought forward ...	4,63,00,667.67	brought forward ...	4,63,00,667.67
TOTAL RUPEES ...	4,63,00,667.67	TOTAL RUPEES ...	4,63,00,667.67

As per our report of even date.

For Catholic Social Service Society of Jammu and Kashmir

Fr. Justin Thiraviam
Secretary

Nagpur :
Dated : 16th August, 2023

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 23115998BGVSTY1963

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE `A'

SCHEDULE OF EARMARKED FUNDS (PROGRAMME FUNDS)

Particulars	Balance as on 01.04.2022	Received during the year	Payments during the year	Transfers during the year Credit	Debit	Balance as on 31.03.2023
1	2	3	4	5	6	7
Foreign Contribution Account						
Peter Claver - Tailoring Unit at Bishnah	6,490.88	0.00	6,490.00	0.00	0.00	0.88
Manos Unidas - Akalpur (Pr. No. 74834)	24,64,371.73	8,831.00	18,92,603.82	0.00	0.00	5,80,598.91
Social Work Projects - General	8,24,384.63	0.00	0.00	0.00	0.00	8,24,384.63
Andrea Henkel - School at Mandal	1,40,439.00	1,29,705.00	96,994.00	0.00	0.00	1,73,150.00
Misereor - RS Pura Project (1027 ZG)	1,70,857.52	42,56,792.00	41,45,794.54	0.00	0.00	2,81,854.98
Manos Unidas - Bishnah (Project No. 75622)	9,51,788.42	20,45,625.41	23,62,239.42	0.00	0.00	6,35,174.41
Manos Unidas - Nagrota (Project No. 75929)	27,40,423.60	6,419.00	25,28,404.58	0.00	0.00	2,18,438.02
Manos Unidas - Migrants Project (Project No. 76870)	0.00	24,59,684.00	87,950.00	0.00	0.00	23,71,734.00
Stichting Liliane Fonds - IDCYD Project	-96,532.40	8,44,738.38	7,48,205.60	0.00	0.00	0.38
Local Account						
Caritas India - Shirkat Project	2,63,318.00	4,44,126.00	7,07,444.00	0.00	0.00	0.00
St. John's School - Mandal Project	2,21,653.00	7,93,795.00	9,66,202.00	0.00	0.00	49,246.00
Kashmir Base Line Project	35,000.00	0.00	0.00	0.00	0.00	35,000.00
TOTAL RUPEES ...	**77,22,194.38**	**1,09,89,715.79**	**1,35,42,327.96**	**0.00**	**0.00**	**51,69,582.21**

L.D'SOUZA & CO. NAGPUR ★ CHARTERED ACCOUNTANTS ★

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE `B'

SCHEDULE OF CURRENT LIABILITIES

	Rupees
Sundry Creditors	
Accolade Enterprises	10,100.00
Ajay Medicine Traders	83,509.00
Anmol Health Care	3,308.00
Arun Enterprises Pvt. Ltd.	6,500.00
A R Enterprise	17,976.00
BDS The Best Marketing Pvt. Ltd	5,400.00
Bee Kay & Co.	76,400.00
Bhawani Medicine Trader	5,65,408.00
Bunty Medical Agency	5,249.00
Hari Distributors	43,750.00
Hari Om Medical Agency Pvt. Ltd	(57,271.00)
ID Pharma	(90,488.00)
Jammu Scientific Agencies	20,253.10
Janta Medical Hall	30,291.00
J&K Scientific Agencies	5,472.35
Ketan Agencies	3,06,298.00
Best Buy Computers	(1,100.00)
Medi-Linkers	(2,477.00)
Mritunjoy Medicos	19,639.00
Pushap Surgical House	60,587.80
Raj Surgical Company	75,225.00
Rudra Pharmaceuticals and Surgicals House	(6,967.00)
Secretarial Facility Centre	3,111.58
Sharma Medical Agency	3,13,875.34
Shivaji Traders	1,19,238.00
Shivalic Medical Agencies	(16,222.00)
Vishavkarma Aluminium Fabricators	33,355.00
V.J. Joy (Contractor)	9,04,039.00
Umang Pharmacy	(5,921.00)
Ultra Tech Laboratories Pvt. Ltd	2,336.00
Unique Medical Solutions	19,152.00
Other Liabilities	
GST Payable	73,864.00
ESI Payable	1,495.00
Provident Fund	22,906.00
TOTAL RUPEES ...	**26,48,292.17**

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE `C'

SCHEDULE OF FIXED ASSETS

Asset	Rate of Depreciation	Balance as on 01.04.2022	Additions during the year	Sold during the year	Total	Depreciation written off	Balance as on 31.03.2023
1	2	3	4	5	6	7	8
Lease Land	0%	3,90,250.00	0.00	0.00	3,90,250.00	0.00	3,90,250.00
Building	10%	16,58,458.00	0.00	0.00	16,58,458.00	1,65,846.00	14,92,612.00
Staff Quarters Building	10%	1,76,040.00	0.00	0.00	1,76,040.00	17,604.00	1,58,436.00
Hospital Building	10%	6,93,949.00	0.00	0.00	6,93,949.00	69,395.00	6,24,554.00
Furnitures and Fixtures	10%	3,60,808.00	0.00	0.00	3,60,808.00	36,081.00	3,24,727.00
Library Books	10%	791.00	0.00	0.00	791.00	79.00	712.00
Equipments	15%	94,13,276.87	22,55,530.00	0.00	1,16,68,806.87	17,50,321.00	99,18,485.87
Vehicles	15%	20,13,661.00	0.00	0.00	20,13,661.00	3,02,049.00	17,11,612.00
Computers and Accessories	40%	3,50,317.00	0.00	0.00	3,50,317.00	1,40,127.00	2,10,190.00
TOTAL RUPEES ...		**1,50,57,550.87**	**22,55,530.00**	**0.00**	**1,73,13,080.87**	**24,81,502.00**	**1,48,31,578.87**

L. D'SOUZA & CO. ★ NAGPUR ★ CHARTERED ACCOUNTANTS

SCHEDULE `D'

SCHEDULE OF CURRENT ASSETS, LOANS AND ADVANCES

	Rupees
Closing Stock (As per inventory taken, valued and certified by the Management)	6,58,897.65
Mehra Consultancy	56,831.00
Carmel Convent, Kunjwani	10,181.00
CMC Trikuttanagar	1,830.00
CSSS Medical Treatment	8,769.00
Emcure Pharmaceuticals Ltd	38,724.00
Quantum HC	(23,134.00)
Diocese of Jammu Srinagar (Bishop's House Medical Reimbursements)	16,137.00
General Patients	305.00
Hiranagar - Fr. Binoy	41,150.00
Holy Cross Convent, Nagrota	698.00
St. Joseph Convent School, Nagrota	6,955.00
St. Mary's Convent School, Smailpur	6,027.00
St. Paul's Convent, Gangyal	5,689.00
St. Peter's School, BC Road	4,179.00
Uflex Pvt Ltd	28,866.00
Uflex Holography	2,119.41
Ultimate Flexipack Ltd.	49,406.05
Montage Enterprises Pvt. Ltd	3,662.00
Zuventus Healthcare Ltd	13,843.00
Salary Advance to Staff	76,855.00
Advance for Expenses (Rohit)	30,000.00
Rent Receivable	8,36,113.00
Income Tax A.Y. 2023-24	22,02,409.70
TOTAL RUPEES ...	**40,76,512.81**

L. D'SOUZA & CO. * CHARTERED ACCOUNTANTS * NAGPUR

SCHEDULE `E'

SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
ON FIXED DEPOSITS :		
With HDFC Bank	1,34,98,391.00	
With J&K Bank	9,252.00	
With South Indian Bank	5,00,000.00	
With Bank of Baroda	17,39,432.00	1,57,47,075.00
ON SAVINGS BANK ACCOUNTS :		
With State Bank of India	6,48,176.02	
Account No. 40186452978		
With Axis Bank		
Account No. 921010028500301	11,809.50	
With J&K Bank		
Account No. 0230040100004523	6,13,418.92	
Account No. 0230040100004524	11,964.59	
With HDFC Bank		
Account No. 50100208967148	23,30,407.84	
Account No. 50100207735065	16,49,680.33	
Account No. 50100209043350	10,81,896.27	
Account No. 50100209417279	1,04,839.50	
With South Indian Bank		
Account No. 0470053000007749	2,81,853.96	
Account No. 0470053000007847	2,18,438.02	
Account No. 0470053000007845	83,099.04	
Account No. 0470053000008068	1,46,367.32	
Account No. 0470053000007736	4,78,920.28	
Account No. 0470053000008433	3,16,391.63	
Account No. 0470053000008578	5,908.50	
With Bank of Baroda		
Account No. 78750100001072	9,68,478.79	
Account No. 83350100000286	6,34,187.60	95,85,838.11
CASH IN HAND :		
Foreign Contribution Account	11,858.21	
Local Account	856.50	
Hospital Account	32,119.00	
Pharmacy Account	24,735.57	
Sevaniketan Account	535.00	70,104.28
TOTAL RUPEES ...		**2,54,03,017.39**

L. D'SOUZA & CO.
NAGPUR
CHARTERED ACCOUNTANTS

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE `F'

SCHEDULE OF ADMINISTRATION EXPENSES

	Rupees
Audit Fees	70,800.00
Bank Charges and Commission	3,964.38
Salaries to Staff	1,12,321.00
ESI Contribution	78,199.00
Vehicle Maintenance	35,110.00
Telephone Charges	10,773.00
Office Expenses	22,673.00
Repairs and Maintenance	7,450.00
Electricity and Water Charges	78,012.00
Consultancy Charges	32,349.00
Vehicle Insurance	22,290.00
Provident Fund - Administration Charges	14,581.00
EDLI Contribution	14,612.00
Management Contribution to PF	2,11,946.00
Travelling and Conveyance	5,819.00
TOTAL RUPEES ...	**7,20,899.38**

SCHEDULE `G'

SCHEDULE OF HOSPITAL AND PHARMACY EXPENSES

		Rupees
Purchase of Medicines	1,08,76,032.99	
Add : Opening Stock	7,44,698.64	
	1,16,20,731.63	
Less : Closing Stock	6,58,897.65	1,09,61,833.98
Salaries and Wages		62,02,578.00
Professional Fees		35,39,933.00
Visiting Faculty Charges		86,72,010.00
Management Contribution to PF		2,48,987.00
ESI Contribution		69,850.00
EDLI Charges		10,296.00
Administration Charges to PF		15,023.00
Hospital Consumables		11,921.00
Fire and Safety Expenses		14,160.00
Laboratory Consumables		42,400.00
Security Charges		2,51,778.00
Waste Disposal Expenses		59,920.00
Hospital Maintenance		5,29,929.00
Food Expenses		90,400.00
Garden Expenses		10,220.00
Fuel and Gas Cylinder Refill		82,620.00
Outside Lab Test Expenses		2,62,560.00
Computer Maintenance		1,23,981.00
Building Repairs and Maintenance		22,51,799.00
Electrical Repairs		1,30,075.00
Equipment Repairs and Maintenance		1,80,652.00
Furniture Repairs		2,300.00
Vehicle Maintenance		1,91,475.68
Travelling and Conveyance		35,364.00
Staff Welfare Expenses		59,853.00
Telephone Charges		42,925.00
Printing and Stationery		1,40,879.00
Postage and Courier		224.00
Newspapers and Periodicals		3,170.00
Electricity Charges		6,83,041.00
Carried forward...		**3,49,22,157.66**

L.D'SOUZA & CO.
NAGPUR
CHARTERED ACCOUNTANTS

Brought forward...	**3,49,22,157.66**
Charity and Donations	77,298.00
Legal Expenses	1,19,644.00
Audit Fees	47,200.00
Advertisement	17,448.00
Free Treatment to Poor	34,640.00
Generator Maintenance	47,191.32
Functions and Celebrations	45,364.00
Interest on Loans	1,04,742.00
Medical Camp Expenses	6,000.00
Water Charges	52,000.00
Write off - Old outstanding	2,94,515.64
Discount to Patients	35,740.00
Bank Charges and Commission	1,333.22
TOTAL RUPEES ...	**3,58,05,273.84**

L. D'SOUZA & CO.
NAGPUR
CHARTERED ACCOUNTANTS

SCHEDULE `H'

SCHEDULE OF SOCIAL WORK PROGRAMME EXPENSES

	Rupees
Educational Aid	41,000.00
Social Work Project expenses	3,17,062.00
Medical Aid	52,608.00
Sevaniketan Expenses	84,001.36
TOTAL RUPEES ...	**4,94,671.36**

SCHEDULE `I'

SCHEDULE OF SKILLS TRAINING EXPENSES

	Rupees
Audit Fees	2,950.00
TOTAL RUPEES ...	**2,950.00**

SCHEDULE `J'

SCHEDULE OF HOSPITAL RECEIPTS

Laboratory Charges	34,21,874.00
Billing Collection	30,44,776.00
General Medical Treatment	10,56,581.00
Ayushmaan Medical Treatment	2,09,41,891.00
Registration	15,19,630.00
X-Ray Charges	15,50,249.00
Pharmacy Income	1,23,64,516.94
TOTAL RUPEES ...	**4,38,99,517.94**

L. D'SOUZA & CO. NAGPUR CHARTERED ACCOUNTANTS

SCHEDULE `K'

SCHEDULE OF OTHER RECEIPTS

Interest on Income Tax Refund	53,249.00
Sundry Recoveries for Food and Accomodation	25,000.00
Miscellaneous Income	10,926.53
TOTAL RUPEES ...	**89,175.53**

L. D'SOUZA & CO.
NAGPUR
CHARTERED ACCOUNTANTS