

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION

CSI COLLEGE OF EDUCATION, PARASSALA

BALANCE SHEET AS AT 31ST MARCH 2021

Sl. No	Particulars	Note No.	As at 31 March 2021	As at 31 March 2020	As at 31 March 2019
I	ASSETS				
1	Non-current assets				
	Fixed Assets				
a	Property, plant and equipment	1	1,46,386	1,69,604	2,02,298
b	Financial assets				
	- Long-term loans and advances	2	85,500	85,500	85,500
c	Other Non Current Assets	3	39,22,056	39,22,056	39,22,056
2	Current assets				
a	Financial assets				
	- Cash and cash equivalents	4	8,29,799	87,695	2,42,158
b	Other current assets	5	55,000	55,000	55,000
	TOTAL		50,38,741	43,19,855	45,07,013
II	EQUITY AND LIABILITIES				
1	Equity				
a	General Fund	6	(18,69,837)	(25,66,723)	(22,90,248)
2	Current liabilities				
a	Other current liabilities	7	69,08,578	68,86,578	67,97,262
	TOTAL		50,38,741	43,19,855	45,07,013

As per our common report of even date attached

For and on behalf of the CSI

Name

Designation

For ABRAHAM & THINKAL
CHARTERED ACCOUNTANTS
No. 000133

THINKAL DAVID KUMAR
PARTNER
M. No. 022015



UDIN - 21022045AAAAGO8952

Place: Trivandrum

Date: 28.09.2021

Place:

Date:

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION

CSI COLLEGE OF EDUCATION, PARASSALA

Income and Expenditure Account

Sl. No	Particulars	Note No.	For the year ended 31 March 2021	For the year ended 31 March 2020
I	Income			
1	Revenue from operations	8	32,58,880	29,96,961
2	Other Operating Income	9	4,22,005	2,10,357
	Total revenue		36,80,885	32,07,318
II	Expenditure			
1	Employee Benefits Expenses	10	24,53,228	25,61,778
2	Depreciation and amortisation expenses	11	23,218	46,938
3	Other Expenses	12	5,07,553	8,75,075
	Total expenses		29,83,999	34,83,791
	Excess of (Expenditure)/ Income		6,96,886	(2,76,473)

As per our common report of even date attached

For and on behalf of the CSI

Name

Designation

For ABRAHAM & THINKAL

CHARTERED ACCOUNTANTS

5, 100, 100/100

THINKAL DEEPA KUMAR

CHARTERED

IC No. 022045



UDIN - 21022045AAAAGO8952

Place: Trivandrum

Date: 28.09.2021

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION

CSI COLLEGE OF EDUCATION, PARASSALA

RECEIPT & PAYMENT ACCOUNT For the Year ended 31st March, 2021

Sl. No	Particulars	Note No.	For the year ended 31 March 2021	For the year ended 31 March 2020
	<u>RECEIPTS:</u>			
I	Opening Balance			
a)	Cash & Cash Equivalents	13	40,09,751	41,64,214
II	Income from operations			
a)	Revenue from Operations	14	32,58,880	29,96,961
b)	Other Income	15	4,22,005	2,10,357
III	Capital Receipts			
a)	Current Liabilities & Advances	16	22,000	50,000
b)	Inter -Unit & Contra Items	17	-	39,316
	Total Receipts		77,12,636	74,60,848
I	<u>PAYMENTS:</u>			
a)	Employee Benefits expenses	18	24,53,228	25,61,778
b)	Administrative & Other Expenses	19	5,07,553	8,75,075
II	Capital Payments			
a)	Fixed Assets Details	20	-	14,244
III	<u>Closing Balances:</u>			
a)	Cash & Cash Equivalents	21	47,51,855	40,09,751
	Total Payments		77,12,636	74,60,848

As per our common report of even date attached

For and on behalf of the CSI

Name

Designation

For ABRAHAM & THINKAL
CHARTERED ACCOUNTANTS



THINKAL GOVIND KUMAR
Partner
M. No. 022045



UDIN - 21022045AAAAGO8952

Place: Trivandrum

Date: 28.09.2021

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION
CSI COLLEGE OF EDUCATION, PARASSALA

Notes to Balance Sheet

Particulars	Note No.	As at 31 March 2021	As at 31 March 2020	As at 31 March 2019
APPLICATION OF FUNDS				
NON-CURRENT ASSETS				
Fixed Assets				
Property, plant and equipment	1	1,46,386	1,69,604	2,02,298
TOTAL		1,46,386	1,69,604	2,02,298
Long Term Loans & Advances				
Other Loans and Advances	2	85,500	85,500	85,500
TOTAL		85,500	85,500	85,500
Other Non Current Assets				
Fixed Deposit	3	39,22,056	39,22,056	39,22,056
TOTAL		39,22,056	39,22,056	39,22,056
CURRENT ASSETS				
Cash & Bank Balances				
Cash & Cash Equivalents	4			
Cash on hand		1,31,664	48,791	14,407
Balance with Banks;				
-in savings bank account				
Service Co-Op Bank A/c no.1137		1,278	1,278	1,278
Service Co-Op Bank A/c no.1625		906	906	906
Service Co-Op Bank A/c no.3908		1,97,636		
SBI SB A/c no.34966032828		4,37,225	1,860	61,452
SBI A/c no.31021510701		28,613	2,383	1,31,638
Hostel Bank accounts		32,477	32,477	32,477
TOTAL CASH & BANK BALANCES		8,29,799	87,695	2,42,158
Other Current Assets				
Deposit with NAAC	5	50,000	50,000	50,000
Internet deposit		5,000	5,000	5,000
TOTAL		55,000	55,000	55,000
TOTAL ASSETS		50,38,741	43,19,855	45,07,013
SOURCES OF FUNDS				
General Fund				
Opening Balance	6	(25,66,723)	(22,90,249)	(30,70,553)
Excess of Expenditure over Income		6,96,886	(2,76,474)	7,80,305
Closing balance		(18,69,837)	(25,66,723)	(22,90,248)
OTHER CURRENT LIABILITIES				
	7			

Building fund		14,29,500	14,29,500	14,29,500
PTA Fund		6,18,500	6,18,500	6,18,500
I.T payable		4,870	4,870	4,870
Loan for student		5,000	5,000	5,000
Caution Deposits		7,52,732	7,30,732	6,80,732
Advance from warden		11,328	11,328	11,328
South Kerala diocese		40,42,876	40,42,876	40,03,560
Suspense		20,000	20,000	20,000
Advance by the manager		18,000	18,000	18,000
Advance by bursar		5,772	5,772	5,772
	TOTAL	69,08,578	68,86,578	67,97,262
	TOTAL LIABILITIES	50,38,741	43,19,855	45,07,013



THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION
CSI COLLEGE OF EDUCATION
PARASSALA

Depreciation Chart for the year ended on 31-03-2021

Particulars	WDV as on 01/04/2020	WDV Written Off	Additions during the year	Total	Deletions during the year	Depreciation for the year	WDV as on 31-03-2021
TANGIBLE ASSETS							
Buildings - Others	85,883	-	-	85,883	-	13,768	72,115
Furniture & Fixtures	31,196	-	-	31,196	-	525	30,671
Office Equipments	11,672	-	-	11,672	-	5,794	5,878
Others (Specify)							
Computer	12,680	-	-	12,680	-	-	12,680
Electrical equipments	13,765	-	-	13,765	-	2,763	11,002
Laboratory equipments	13,893	-	-	13,893	-	-	13,893
Roads	515	-	-	515	-	368	147
TOTAL	1,69,604	-	-	1,69,604	-	23,218	1,46,386



THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION
CSI COLLEGE OF EDUCATION, PARASSALA
NOTE TO INCOME & EXPENDITURE

Particulars	Note No.	For the year ended 31 March 2021	For the year ended 31 March 2020
Revenue from Operations	8		
Tuition fees		30,67,450	29,96,961
Grant		1,91,430	-
TOTAL		32,58,880	29,96,961
Other Income	9		
Application fee		24,600	35,050
Special fee & Affiliation fee		45,610	57,175
Interest received		1,350	1,775
Miscellaneous Income		37,445	36,857
Contribution		1,97,000	
PTA account		1,16,000	79,500
TOTAL		4,22,005	2,10,357
TOTAL INCOME (I & E)		36,80,885	32,07,318
PAYMENTS			
Employee Benefit Expenses	10		
Salaries & Wages		21,06,306	20,90,869
Christmas gift for staff		1,03,003	1,30,230
Contribution to Provident & ESI		2,43,919	3,40,679
TOTAL		24,53,228	25,61,778
Depreciation	11		
Depreciation on Fixed Assets		23,218	46,938
TOTAL		23,218	46,938
Administrative Expenses & Other Expenses	12		
Celebration expenses		2,576	38,984
Cultural & exhibition expenses			22,392
Electricity charges		60,489	83,315
ESI Remittance		50,249	70,320
Examination expense		39,740	41,005
Audit fees			18,000
Newspaper & periodicals		3,990	8,320
Printing & stationery		34,566	65,675
Repairs & maintenance		27,864	85,303
Telephone expense		29,020	28,609
Travelling expense			10,675
University expenses		1,79,682	2,53,100
Legal expense			5,000
Advertisement expenses		8,000	3,000
Bank charges		3,646	3,532
Refreshment		3,197	6,737
Workshop and seminars			37,276
Land & building tax		17,645	17,981

Magazine expenses		-	1,500
Annual membership fee			40,580
NCTE expenses			15,004
Website domine renewal fee		16,830	6,850
Miscellaneous expense		30,059	11,917
	TOTAL	5,07,553	8,75,075
	TOTAL EXPENDITURES (I & E)	29,83,999	34,83,792
	Deficit/Excess	6,96,886	(2,76,474)



**THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION
CSI COLLEGE OF EDUCATION, PARASSALA
NOTE TO RECEIPT & PAYMENT ACCOUNT**

PARTICULARS	Note No.	For the year ended 31 March 2021	For the year ended 31 March 2020
RECEIPTS			
Opening Balances:			
Cash & Cash Equivalents		48,791	14,407
Cash on hand			
Balance with Banks;		38,904	2,27,751
-in savings bank account		39,22,056	39,22,056
- Deposits			
Total	13	40,09,751	41,64,214
Revenue from Operations			
<u>Fees & Collections</u>			
Tution fees		30,67,450	29,96,961
Grant		1,91,430	-
Total	14	32,58,880	29,96,961
Other Income			
Application fee		24,600	35,050
Special fee & Affiliation fee		45,610	57,175
Interest received		1,350	1,775
Miscellaneous Income		37,445	36,857
Contribution		1,97,000	-
PTA account		1,16,000	79,500
Total	15	4,22,005	2,10,357
Current Liabilities & Advances			
Caution deposit		22,000	50,000
Advance from bursar			
Total	16	22,000	50,000
Inter Unit Balance Sheet			
South Kerala Diocese		-	39,316
Total	17	-	39,316
TOTAL RECEIPTS (R & P)		77,12,636	74,60,848
PAYMENTS			
Employee Benefit Expenses			
Salaries & Wages		21,06,306	20,90,869
Contribution to Provident & Other Funds		2,43,919	3,40,679
Christmas gift for staff		1,03,003	1,30,230
Total	18	24,53,228	25,61,778
Administrative Expenses & Other Expenses			

Celebration expenses		2,576	38,984
Cultural & exhibition expenses		-	22,392
Electricity charges		60,489	83,315
ESI Remittance		50,249	70,320
Examination expense		39,740	41,005
Audit fees		-	18,000
Newspaper & periodicals		3,990	8,320
Printing & stationery		34,566	65,675
Repairs & maintenance		27,864	85,303
Telephone expense		29,020	28,609
Travelling expense		-	10,675
University expenses		1,79,682	2,53,100
Legal expense		-	5,000
Advertisement expenses		8,000	3,000
Bank charges		3,646	3,532
Refreshment		3,197	6,737
Workshop and seminars		-	37,276
Land & building tax		17,645	17,981
Magazine expenses		-	1,500
Annual membership fee		-	40,580
NCTE expenses		-	15,004
Website domine renewal fee		16,830	6,850
Miscellaneous expense		30,059	11,917
Total	19	5,07,553	8,75,075
<u>Fixed Assets Details</u>			
Office equipments			14,244
Total	20	-	14,244
<u>Closing Balances:</u>			
<u>Cash & Cash Equivalents</u>			
Cash at hand		1,31,664	48,791
<u>Balance with Banks:</u>			
- in Current Accounts		6,98,135	38,904
-in savings bank account		39,22,056	39,22,056
-in deposits			
Total	21	47,51,855	40,09,751
TOTAL PAYMENTS (R & P)		77,12,636	74,60,848

