

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION

CSI COLLEGE OF EDUCATION, PARASSALA

BALANCE SHEET AS AT 31ST MARCH 2022


Sl. No	Particulars	Note No.	As at 31 March 2022	As at 31 March 2021	As at 31 March 2020
I	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	<b>Fixed Assets</b>				
a	Property, plant and equipment	1	2,37,808	1,46,386	1,69,604
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	<b>Current assets</b>				
a	Financial assets				
	- Cash and cash equivalents	4	4,64,204	8,29,799	87,695
b	Other current assets	5	55,000	55,000	55,000
	<b>TOTAL</b>		<b>47,64,569</b>	<b>50,38,741</b>	<b>43,19,855</b>
II	<b>EQUITY AND LIABILITIES</b>				
1	<b>Equity</b>				
a	General Fund	6	(29,66,009)	(18,69,837)	(25,66,723)
2	<b>Current liabilities</b>				
a	Other current liabilities	7	77,30,578	69,08,578	68,86,578
	<b>TOTAL</b>		<b>47,64,569</b>	<b>50,38,741</b>	<b>43,19,855</b>

As per our common report of even date attached

For and on behalf of the CSI

Name

Designation

For ABRAHAM & THINKAL  
CHARTERED ACCOUNTANTS  
F. No. 0000135  
  
THINKAL GOVIND KUMAR  
PARTNER  
M. No. 022015



UDIN - 22022045BAGYYT7124

Place: Trivandrum

Date: 21.09.2022

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 2022	For the year ended 31 March 2021
<b>I</b>	<b>Income</b>			
1	Revenue from operations	8	28,33,090	32,58,880
2	Other Operating Income	9	2,46,743	4,22,005
	<b>Total revenue</b>		<b>30,79,833</b>	<b>36,80,885</b>
<b>II</b>	<b>Expenditure</b>			
1	Employee Benefits Expenses	10	33,16,951	24,53,228
2	Depreciation and amortisation expenses	11	12,578	23,218
3	Other Expenses	12	8,46,476	5,07,553
	<b>Total expenses</b>		<b>41,76,005</b>	<b>29,83,998</b>
	<b>Excess of (Expenditure)/ Income</b>		<b>(10,96,172)</b>	<b>6,96,887</b>

As per our common report of even date attached

For and on behalf of the CSI

**Name**

*Designation*

For ABRAHAM & THINKAL  
 CHARTERED ACCOUNTANTS  
 M. No. 0660135  
  
 THINKAL GOVIND KUMAR  
 M. No. 029045



UDIN - 22022045BAGYYT7124

Place: Trivandrum

Date: 21.09.2022

THE CHURCH OF SOUTH INDIA TRUST ASSOCIATION

CSI COLLEGE OF EDUCATION, PARASSALA

RECEIPT & PAYMENT ACCOUNT For the Year ended 31st March, 2022

Sl. No	Particulars	Note No.	For the year ended 31 March 2022	For the year ended 31 March 2021
	<b>RECEIPTS:</b>			
I	Opening Balance			
a)	Cash & Cash Equivalents	13	47,51,855	40,09,751
II	Income from operations			
a)	Revenue from Operations	14	28,33,090	32,58,880
b)	Other Income	15	2,46,743	4,22,005
III	Capital Receipts			
a)	Current Liabilities & Advances	16	8,28,500	22,000
b)	Inter -Unit & Contra Items	17	-	-
	<b>Total Receipts</b>		<b>86,60,188</b>	<b>77,12,636</b>
I	<b>PAYMENTS:</b>			
a)	Employee Benefits expenses	18	33,16,951	24,53,228
b)	Administrative & Other Expenses	19	8,46,476	5,07,553
II	Capital Payments			
a)	Current Liabilities & Advances	20	6,500	
b)	Fixeds Assets Details	21	1,04,000	-
III	<b>Closing Balances:</b>			
a)	Cash & Cash Equivalents	22	43,86,260	47,51,855
	<b>Total Payments</b>		<b>86,60,188</b>	<b>77,12,636</b>

As per our common report of even date attached

For and on behalf of the CSI

Name

Designation

For ABRAHAM & THIRUVALLI  
CHARTERED ACCOUNTANTS  
F No 0000133  
  
THINKAL GOVIND KUMAR  
PARTNER  
M No 022045



UDIN - 22022045BAGYYT7124

Place: Trivandrum

Date: 21.09.2022



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

**Notes to Balance Sheet**

Particulars	Note No.	As at 31 March 2022	As at 31 March 2021	As at 31 March 2020
<b>APPLICATION OF FUNDS</b>				
<b>NON-CURRENT ASSETS</b>				
<b>Fixed Assets</b>				
Property, plant and equipment	1	2,37,808	1,46,386	1,69,604
<b>TOTAL</b>		<b>2,37,808</b>	<b>1,46,386</b>	<b>1,69,604</b>
<b>Long Term Loans &amp; Advances</b>				
Other Loans and Advances	2	85,500	85,500	85,500
<b>TOTAL</b>		<b>85,500</b>	<b>85,500</b>	<b>85,500</b>
<b>Other Non Current Assets</b>				
Fixed Deposit	3	39,22,056	39,22,056	39,22,056
<b>TOTAL</b>		<b>39,22,056</b>	<b>39,22,056</b>	<b>39,22,056</b>
<b>CURRENT ASSETS</b>				
<b>Cash &amp; Bank Balances</b>				
<b>Cash &amp; Cash Equivalents</b>				
Cash on hand	4	333	1,31,664	48,791
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		36,148	1,97,636	
Service Co-Op Bank A/c no.6838		20,500		
Canara bank A/c No: 3113201004246		2,74,410		
SBI SB A/c no.34966032828		-	4,37,225	1,860
SBI A/c no.31021510701		98,153	28,613	2,383
Hostel Bank accounts		32,477	32,477	32,477
<b>TOTAL CASH &amp; BANK BALANCES</b>		<b>4,64,204</b>	<b>8,29,799</b>	<b>87,695</b>
<b>Other Current Assets</b>				
Deposit with NAAC	5	50,000	50,000	50,000
Internet deposit		5,000	5,000	5,000
<b>TOTAL</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>TOTAL ASSETS</b>		<b>47,64,569</b>	<b>50,38,741</b>	<b>43,19,855</b>
<b>SOURCES OF FUNDS</b>				
<b>General Fund</b>				
Opening Balance	6	(18,69,837)	(25,66,723)	(22,90,249)
Excess of Expenditure over Income		(10,96,172)	6,96,886	(2,76,474)
<b>Closing balance</b>		<b>(29,66,009)</b>	<b>(18,69,837)</b>	<b>(25,66,723)</b>

<b>OTHER CURRENT LIABILITIES</b>	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		7,46,232	7,52,732	7,30,732
Advance from warden		11,328	11,328	11,328
South Kerala diocese		40,42,876	40,42,876	40,42,876
Suspense		20,000	20,000	20,000
Advance by the manager		18,000	18,000	18,000
Advance by bursar		8,772	5,772	5,772
Loans & Advances from management		8,25,500		
<b>TOTAL</b>		<b>77,30,578</b>	<b>69,08,578</b>	<b>68,86,578</b>
<b>TOTAL LIABILITIES</b>		<b>47,64,569</b>	<b>50,38,741</b>	<b>43,19,855</b>



**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 2022	For the year ended 31 March 2021
<b>Revenue from Operations</b>	8		
Tuition fees		26,71,400	30,67,450
Grant		1,61,690	1,91,430
<b>TOTAL</b>		<b>28,33,090</b>	<b>32,58,880</b>
<b>Other Income</b>	9		
Application fee		72,900	24,600
Special fee & Affiliation fee		4,220	45,610
Interest received		1,522	1,350
Miscellaneous Income		33,101	37,445
Contribution		-	1,97,000
PTA account		1,35,000	1,16,000
<b>TOTAL</b>		<b>2,46,743</b>	<b>4,22,005</b>
<b>TOTAL INCOME (I &amp; E)</b>		<b>30,79,833</b>	<b>36,80,885</b>
<b>PAYMENTS</b>			
<b>Employee Benefit Expenses</b>	10		
Salaries & Wages		28,90,465	21,06,306
Christmas gift for staff		1,54,320	1,03,003
Contribution to Provident & ESI		2,72,166	2,43,919
<b>TOTAL</b>		<b>33,16,951</b>	<b>24,53,228</b>
<b>Depreciation</b>	11		
Depreciation on Fixed Assets		12,578	23,218
<b>TOTAL</b>		<b>12,578</b>	<b>23,218</b>
<b>Administrative Expenses &amp; Other Expenses</b>	12		
Celebration expenses		31,948	2,576
Electricity charges		68,146	60,489
ESI Remittance			50,249
Examination expense		31,538	39,740
Audit fees		20,000	
Newspaper & periodicals		10,805	3,990
Printing & stationery		25,467	34,566
Repairs & maintenance		47,677	27,864
Telephone expense		30,300	29,020
University expenses		3,15,057	1,79,682
Advertisement expenses		4,500	8,000
Bank charges		9,668	3,646
Refreshment		3,094	3,197
Office expenses		10,240	
Land & building tax		17,650	17,645
Contribution paid		1,97,000	-
Annual membership fee		15,000	
Website domine renewal fee		-	16,830



Miscellaneous expense		8,386	30,059
	TOTAL	8,46,476	5,07,553
TOTAL EXPENDITURES (I & E)		41,76,005	29,83,999
Deficit/Excess		(10,96,172)	6,96,886





**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 2022	For the year ended 31 March 2021
<b>RECEIPTS</b>			
<b>Opening Balances:</b>			
Cash & Cash Equivalents		1,31,664	48,791
Cash on hand			
Balance with Banks;		6,98,135	38,904
-in savings bank account		39,22,056	39,22,056
- Deposits			
<b>Total</b>	<b>13</b>	<b>47,51,855</b>	<b>40,09,751</b>
<b>Revenue from Operations</b>			
<b><u>Fees &amp; Collections</u></b>			
Tuition fees		26,71,400	30,67,450
Grant		1,61,690	1,91,430
<b>Total</b>	<b>14</b>	<b>28,33,090</b>	<b>32,58,880</b>
<b>Other Income</b>			
Application fee		72,900	24,600
Special fee & Affiliation fee		4,220	45,610
Interest received		1,522	1,350
Miscellaneous Income		33,101	37,445
Contribution		-	1,97,000
PTA account		1,35,000	1,16,000
<b>Total</b>	<b>15</b>	<b>2,46,743</b>	<b>4,22,005</b>
<b>Current Liabilities &amp; Advances</b>			
Cautions deposit			22,000
Advance from bursar		3,000	
Loans & Advances from management		8,25,500	
<b>Total</b>	<b>16</b>	<b>8,28,500</b>	<b>22,000</b>
<b>Inter Unit Balance Sheet</b>			
South Kerala Diocese		-	-
<b>Total</b>	<b>17</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS (R &amp; P)</b>		<b>86,60,188</b>	<b>77,12,636</b>
<b>PAYMENTS</b>			
<b>Employee Benefit Expenses</b>			
Salaries & Wages		28,90,465	21,06,306
Contribution to Provident & Other Funds		2,72,166	2,43,919
Christmas gift for staff		1,54,320	1,03,003
<b>Total</b>	<b>18</b>	<b>33,16,951</b>	<b>24,53,228</b>



<b>Administrative Expenses &amp; Other Expenses</b>			
Celebration expenses		31,948	2,576
Electricity charges		68,146	60,489
ESI Remittance		-	50,249
Examination expense		31,538	39,740
Audit fees		20,000	-
Newspaper & periodicals		10,805	3,990
Printing & stationery		25,467	34,566
Repairs & maintenance		47,677	27,864
Telephone expense		30,300	29,020
University expenses		3,15,057	1,79,682
Advertisement expenses		4,500	8,000
Bank charges		9,668	3,646
Refreshment		3,094	3,197
Office expenses		10,240	-
Land & building tax		17,650	17,645
Contribution paid		1,97,000	-
Annual membership fee		15,000	-
Website domine renewal fee		-	16,830
Miscellaneous expense		8,386	30,059
<b>Total</b>	<b>19</b>	<b>8,46,476</b>	<b>5,07,553</b>
<b>Current Liabilities &amp; Advances</b>			
Caution deposit		6,500	
<b>Total</b>	<b>20</b>	<b>6,500</b>	<b>-</b>
<b>Fixeds Assets Details</b>			
Computer		1,04,000	
<b>Total</b>	<b>21</b>	<b>1,04,000</b>	<b>-</b>
<b>Closing Balances:</b>			
<u>Cash &amp; Cash Equivalents</u>			
Cash at hand		333	1,31,664
<u>Balance with Banks:</u>			
- in Current Accounts		4,63,871	6,98,135
-in savings bank account		39,22,056	39,22,056
-in deposits			
<b>Total</b>	<b>23</b>	<b>43,86,260</b>	<b>47,51,855</b>
<b>TOTAL PAYMENTS (R &amp; P)</b>		<b>86,60,188</b>	<b>77,12,636</b>



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

**Depreciation Chart for the year ended on 31-03-2022**

Particulars	WDV as on 01/04/2021	WDV Written Off	Additions during the year	Total	Deletions during the year	Depreciation for the year	WDV as on 31-03-2022
<b>TANGIBLE ASSETS</b>							
Buildings - Others	72,114	-	-	72,114	-	6,901	65,213
Furniture & Fixtures	30,671	-	-	30,671	-	395	30,276
Office Equipments	5,878	-	-	5,878	-	2,702	3,176
Others (Specify)							
Computer	12,680	-	1,04,000	1,16,680	-	447	1,16,233
Electrical equipments	11,003	-	-	11,003	-	2,028	8,975
Laboratory equipments	13,893	-	-	13,893	-	-	13,893
Roads	147	-	-	147	-	105	42
<b>TOTAL</b>	<b>1,46,386</b>	<b>-</b>	<b>1,04,000</b>	<b>2,50,386</b>	<b>-</b>	<b>12,578</b>	<b>2,37,808</b>

