




Assessee's Name	EVANGELICAL SOCIAL ACTION FORUM	P.A.NO.	AAATE0412G
Status	Trust	I.T.Jurisdiction	KRL/W/22/1
Date of Incorporation	March 11, 1992		
Address	FIRST FLOOR VISWAS BHAWAN, MANNUTHY THRISSUR, KERALA - 680651	Year Ending	31.03.2021
		Asst.Year	2021-22

<u>COMPUTATION OF TOTAL INCOME</u>		Amount in (Rs)	
Income from Other Sources			
Local Income		13,31,03,968	
Foreign Income		5,85,10,939	
Gross Receipts			19,16,14,907
Exemption U/s 11			
Amount spent towards charitable expenditure		17,63,08,765	
Amount spent towards purchase of fixed assets		1,63,35,596	
Amount set apart U/s 11(1) clause (2)		-	
Total Expenditure			19,26,44,361
Total Income			(10,29,455)
II) Amount accumulated or Set apart to charitable purpose to the extent it does exceed 15% of income derived from the property held in the trust			
Net Tax Payable			-
Less: TDS as per 26AS			3,21,671
Tax Payable/(Refundable)			(3,21,671)

For and on behalf of the Board of Directors


Prof. Elizabeth John
 (President)


Mereena paul
 (Secretary)


Christudas KV
 (Treasurer)

Place : Thrissur
Date: 29-09-2021

EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
BALANCE SHEET AS ON 31st MARCH, 2021

UDIN: 21023082AAAAXH1129

Particulars	Annexures	31.03.2021	31.03.2020
<u>SOURCES OF FUNDS:</u>			
<u>CAPITAL FUND</u>			
Donated capital fund	1	1,05,94,255	1,05,94,255
Surplus/ (-) Deficit	2	13,17,91,094	12,46,15,437
Revaluation Reserve		9,99,55,350	9,99,55,350
<u>RESTRICTED FUNDS</u>			
Domestic	21	1,07,49,084	
Foreign	21	1,78,07,322	
<u>BORROWED FUND</u>			
Long term loans-Commercial Rates	3	5,90,748	9,16,541
Other Short term Liabilities	4	8,47,42,746	6,81,79,360
		35,62,30,599	30,42,60,943
<u>APPLICATION OF FUNDS:</u>			
Property Plant and Equipment	6	19,68,81,414	18,89,39,793
<u>CURRENT ASSETS</u>			
Deposits and Advances	7	6,07,28,085	6,39,29,001
Cash and Bank balances	8	12,04,92,646	7,77,63,060
		18,12,20,731	14,16,92,061
Less: CURRENT LIABILITIES & PROVISIONS	5	2,18,71,546	2,63,70,910
NET CURRENT ASSETS		15,93,49,185	11,53,21,150
Total		35,62,30,599	30,42,60,943


By order of the board.

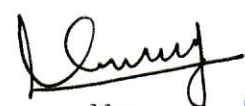
Vide our separate report of even date.


For **A. JOHN MORIS & Co.,**

Chartered Accountants

FRN.: 0072205


Prof. Elizabeth John
(President)


Mereena paul
(Secretary)

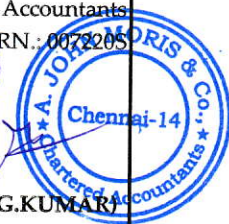

Christudas KV
(Treasurer)


(G. KUMAR)
(Partner)

M. No. 023082

Place : Thrissur

Date: 29-09-2021



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

UDIN: 21023082AAAAXH1129

Particulars	Annexures	31.03.2021			31.03.2020
		General funds	Restricted funds	TOTAL	
REVENUE:					
DOMESTIC					
Funds received	21	-	5,86,14,846	5,86,14,846	12,21,38,153
Funds reimbursed	21	-	63,26,984	63,26,984	-
Donations received	11	17,498	-	17,498	77,649
FOREIGN(FCRA 2010 covered)					
Funds received	10	-	5,85,00,939	5,85,00,939	3,28,41,125
Donations received	10	10,000	-	10,000	3,000
GENERAL					
Income from Investments	12	28,14,277	-	28,14,277	57,62,341
General Projects	13	62,50,637	-	62,50,637	1,38,52,413
ESAF Medical Mission	14	5,90,79,726	-	5,90,79,726	7,02,85,379
		6,81,72,138	12,34,42,769	19,16,14,907	24,49,60,060
EXPENDITURE:					
Financial Cost	15	1,25,191	-	1,25,191	1,76,864
Inland Projects Expenses (Domestic)	16	-	6,81,70,246	6,81,70,246	12,10,40,922
Foreign Donation Project Expenses	17	-	3,92,34,238	3,92,34,238	2,44,36,340
ESAF Medical Mission Expenses	18	6,67,08,884	-	6,67,08,884	7,06,03,998
Other general expenses	19	20,70,206	-	20,70,206	55,08,668
Depreciation	6	81,30,485	-	81,30,485	83,33,545
		7,70,34,767	10,74,04,484	18,44,39,250	23,01,00,338
Excess/Deficit (-) of Income over expenditure		-88,62,629	1,60,38,285	71,75,657	1,48,59,722
Less: Prior Period Item		-	-	-	-
Excess of income over expenditure after adjustments of prior period items		-88,62,629	1,60,38,285	71,75,657	1,48,59,722

By order of the board.

Vide our separate report of even date.

For A. JOHN MORIS & Co.,

Chartered Accountants

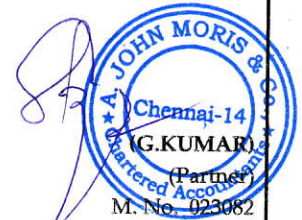
FRN.: 007220S

Prof. Elizabeth John
(President)

Place : Thrissur
Date: 29-09-2021

Mereena
paul
(Secretary)

Christudas KV
(Treasurer)



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

Particulars	31.03.2021	31.03.2020
<u>Annexure - 1</u>		
<u>CAPITAL FUND</u>		
<u>CORPUS</u>		
General Corpus Fund	1,05,94,255	1,05,94,255
	1,05,94,255	1,05,94,255
<u>Annexure - 2</u>		
<u>SURPLUS/ (DEFICIT)</u>		
Accumulated Surplus/ (Deficit)	12,46,15,437	10,97,55,716
Current Year Surplus	71,75,657	1,48,59,721
	13,17,91,094	12,46,15,437
<u>Annexure - 3</u>		
<u>BORROWED FUND</u>		
<u>LONG TERM LOAN (Commercial Rate)</u>		
<u>Vehicle Loan</u>		
kotak Mahindra	5,90,748	8,11,890
<u>Loan from Financial Institutions</u>		
HDFC Bank		1,04,651
	5,90,748	9,16,541
<u>Annexure - 4</u>		
<u>OTHER SHORT TERM LIABILITIES</u>		
Esaf Staff Welfare Trust- General	2,21,607	5,53,592
Esaf Charity Fund	4,47,99,734	2,79,04,363
ESAF SHG Federation	3,22,19,860	3,22,19,860
Prachodhan SHG Federation, Raipur	75,01,545	75,01,545
	8,47,42,746	6,81,79,360
<u>Annexure - 5</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
<u>Advances and Deposits Received</u>		
Opportunity International, USA		3,84,982
Embassy of Netherlands		11,62,000
Caution deposit	4,61,645	3,11,853
Canteen Rent Deposit	50,000	50,000
Death Fund	1,07,791	11,800
Members Welfare Fund- General	5,51,428	5,51,028
MESS ADVANCE (DEPOSIT)	4,100	4,100
Pain and paliative - New venture	3,60,300	4,00,000
Income received in advance	19,385	19,385
Infotech solution	63,720	-
NABARD FPC Fund	3,48,432	-
CAPSTONE ARCHITECT		6,25,875
Total	19,66,801	35,21,022



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

<u>Employee Benefit Payables</u>		
EPF Payable - General	37,530	3,20,031
EPF Payable - Thachampara Hospital	4,37,305	2,23,911
ESI Payable- Thachampara Hospital	49,371	43,360
Honorarium Payable	8,58,391	-
Professional Tax Payable	2,000	-
Salary Payable	1,13,419	-
Total	14,98,016	5,87,302
	B	
<u>Other Payables</u>		
Books and periodicals- Nursing school	8,82,842	3,81,087
Nursing school Fee Payable	-	1,42,542
Professional Fees Payable	9,41,214	10,46,584
Sundry Creditors- ESAF MEDICAL MISSION	96,11,815	97,33,145
Duties and taxes	2,85,868	-
IP Advances	13,709	-
Godrej Agro Vet Expenses Payable	-	12,16,400
Audit fee Payable	55,400	20,000
Liability written back	-	-
LIMS/Janani Project Expenses payable	38,19,168	27,305
Membership fee payable	95,000	-
Relief Expenses Payable	11,48,262	56,88,514
Electricity Payable	-	1,03,404
TDS Payable	9,04,274	4,82,252
GST Payable	6,49,177	34,21,354
Total	1,84,06,729	2,22,62,586
	C	
Grand Total	2,18,71,546	2,63,70,910
	A+B+C	
<u>Annexure - 7</u>		
<u>DEPOSITS & ADVANCES</u>		
<u>Advances</u>		
Advance Tax Paid	3,31,488	3,31,488
Advance to Cumbum Land. Dairy Project	1,52,21,000	1,52,21,000
Advances for Modarch- Thachanpara Hospital	-	-
Other Advances	15,17,264	4,38,699
Program Advance	10,69,806	11,65,662
Staff Advance	1,79,044	2,60,743
Rent Advance	53,000	53,000
Salary Advance	80,000	-
Staff Loans	9,329	9,329
Prepaid Assets	2,518	65,518
Total	1,84,63,449	1,75,45,439
	A	



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

Other Recievables:		
Books And Uniform Receiveable- Thachanpara Hospital	11,08,039	9,92,539
CHN Affiliation Fee Receiveable- Thachampara Hospital	48,700	40,300
Clinical Posting Fee Receiveable- Thachampara Hospital	5,75,500	4,09,800
Establishment Fee Receiveable - Thachampara Hospital	20,500	20,500
Closing stock- Thachampara Hospital	31,93,496	44,30,938
ESAF Homes & Infrastructure (P) Ltd.	26,68,261	26,68,261
ESAF Retail	61,457	61,457
Receivable at Nursing School	48,00,050	44,50,758
Income Accrued but not due	-	-
Receivable from ESI A/c	23,91,806	23,91,806
PRACHODAN DEVELOPMENT SERVICES	-	-
Sundry Debtors- ESAF MEDICAL MISSION	2,89,781	3,54,065
TDS Accounts	1,03,20,986	1,04,75,942
ITC Available	12,58,025	35,79,706
Total	B	2,67,36,601
Deposits		
Other Deposits	11,55,882	2,75,600
Electricity Deposit	4,755	2,27,546
Rental Deposits	4,35,435	24,58,977
Tender deposit	-	-
Security Deposit	1,39,24,040	1,34,84,729
Telephone deposit	7,923	60,639
Total	C	1,55,28,035
Grand Total	A+B+C	6,07,28,085
Annexure - 8		
CASH AND BANK BALANCES		
Cash in hand	3,35,833	6,12,163
Balance with Banks in Savings Bank & Current Accounts	11,66,56,813	7,21,73,587
Fixed Deposit with South Indian Bank	-	35,00,000
Fixed Deposit with Co-operative Bank	-	-
Fixed Deposit with ICICI Bank	-	-
Fixed Deposit with State Bank of India	35,00,000	14,77,310
Recurring Deposit with Co-operative Bank	-	-
	12,04,92,646	7,77,63,060



EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THRISSUR, KERALA

ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

Annexure - 9		
FUNDS RECEIVED (DOMESTIC)		
Funds received from Syngenta Foundation	-	1,79,550
Funds from DDUGKY	1,44,61,848	3,09,63,113
Funds from Signify India	54,18,560	1,97,32,600
Funds from Godrej	17,40,876	74,96,663
Funds from Philips	-	10,43,750
Funds from LIC	59,16,250	1,00,00,000
Funds from Pradan	2,12,982	2,71,450
Funds from Forest Department	2,89,000	21,760
Funds Received from MSME-Dumka	4,33,491	4,98,141
Funds from ESAF SFB CSR activities	2,44,79,944	2,27,00,000
Funds From NABARD, Kerala	23,10,912	55,96,000
Funds From Small Farmers Agri-consortium, Karnataka	20,30,000	7,57,000
Funds received from ATMA	-	1,000
Funds Received from CARE India	-	53,64,330
Funds From Narotham	-	2,52,965
Funds Received from Social Justice Department	-	48,844
Funds received from NRLM DRDA GUMLA	1,76,700	1,76,700
Funds received from TRIF	-	39,880
Funds received from SIDBI	3,15,183	8,31,457
Funds from MMLKUVB	8,29,100	14,91,334
Funds from Jharcraft- Dumka	-	34,49,350
Reimbursed Funds:		
Funds from Centre for Environment Development	48,110	25,800
Funds received from Small Farmers Agri-Consortium	22,77,441	-
Funds from HFHI CSR activities	4,73,365	1,11,96,466
E-Funds received from ABLC	27,49,100	-
Funds from Social Justice Department	7,78,968	-
	6,49,41,830	12,21,38,153
Annexure - 10		
FOREIGN FUNDS RECEIVED (FCRA 2010 covered)		
Funds from Health Bridge	44,43,097	44,67,009
Funds received from Normisjon - Stone Quarry Project	79,07,419	94,40,252
Funds received from Normisjon- LIMS Project	2,37,61,586	63,60,881
Funds received from Facebook.inc	2,10,15,242	-
Funds received from TRIF	-	51,18,284
Funds received from Partners in Prosperity	-	10,00,000
Funds received from Americas Foundation	-	32,600
Funds received from Care India Solution	-	22,08,334
Funds received from MSME Cluster	7,12,132	-
Funds received from Nederlandse Financierings	-	37,94,553
Funds received from SAARC development fund	-	3,48,000
Funds received from UN Habitat	6,61,463	-
Individual donations	10,000	3,000
Reimbursement from FARE TRADE Forum	-	71,212
	5,85,10,939	3,28,44,125



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

<u>Annexure - 11</u>		
<u>Donation Received</u>		
Individual donations	17,498	25,980
Donation received for Kerala Flood relief Activities	-	51,669
	17,498	77,649
<u>Annexure - 12</u>		
<u>Income From Investments</u>		
Interest on Savings Bank accounts	26,87,462	41,76,767
Interest on Fixed Deposits with Banks	1,26,815	15,85,574
	28,14,277	57,62,341
<u>Annexure - 13</u>		
<u>GENERAL PROJECTS INCOME</u>		
Agricultural Income	34,921	53,367
Discount Received	-	2
Income from Training	33,110	69,95,115
Fee collection	9,73,200	21,53,618
Skill Development income	-	18,83,672
ESAF Dumka Child Care Programme	3,82,161	12,81,773
Reimbursement from BM Academy	-	12,33,201
Balajyothei play	-	4,600
NGO Monitoring income	46,78,761	75,007
Rent Income	1,43,484	1,72,058
	62,50,637	1,38,52,413
<u>Annexure - 14</u>		
<u>ESAF MEDICAL MISSION INCOME</u>		
Lens & Frames- GST 12%	2,36,745	-
Pharmacy Income- GST 12%	2,63,40,026	-
Pharmacy Income- GST 18%	15,98,759	-
Pharmacy Income- GST 5%	11,81,419	-
Income from Thachanpara Hospital	2,88,44,432	6,62,36,672
Income from Canteen	54,475	55,000
Scrap sales	45,970	-
Income From Nursing School	7,77,900	39,93,707
	5,90,79,726	7,02,85,379



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

Annexure – 15		
Finance Cost		
Interest & Processing fee on Borrowings	1,25,191	1,76,864
	1,25,191	1,76,864
Annexure – 16		
DOMESTIC PROJECTS EXPENSES		
ESFB CSR EXPENSES	2,26,67,857	2,29,65,955
Deen Dayal Upadyay Grameen Kalyan Yojana expenses	1,44,61,848	3,10,31,384
LIC CSR Project	59,16,250	-
Farmers Producers Project expense- NABARD	23,10,912	69,62,913
Godrej agrovet expenses	17,40,876	-
Solar Project-SIGNIFY expenses	54,18,560	61,29,600
Small Farmers Agriconsortium expenses- Chattisgarh	-	1,22,058
Small Farmers Agriconsortium expenses- Karnataka	20,30,000	-
Pradan project expenses	2,12,982	-
Forest department project-Dumka	2,89,000	-
NRLM DRDA GUMLA	1,76,700	-
SIDBI Project Dumka	3,15,183	-
MMLKUVB Project Dumka	8,29,100	-
MSME Project -Dumka	4,33,491	-
General Project expenses:	-	-
Signify	24,99,807	39,71,486
Godrej	22,63,831	48,98,385
LIC	13,52,025	-
Relief expenses	13,81,439	3,25,76,954
Integrated/Children training project expenses Dumka	7,48,555	89,33,551
Employee benefit expenses	31,21,830	34,48,637
	6,81,70,246	12,10,40,922
Annexure – 17		
FOREIGN CONTRIBUTION REGULATION ACT, 2010 COVERED EXPENSES		
Employee Benefit Expenses	1,03,54,901	92,70,813
MSME Cluster Project- Dumka	7,12,132	-
Lahanthi Institute of Multiple Skill project , Dumka	26,70,202	8,32,313
Livable city/HO project expenses	17,36,988	3,10,334
Other Project Expenses- HO general	-	42,79,184
Kerala Relief Expenses	5,26,764	71,06,368
Stone quarry project expenses- Dumka	15,56,546	26,37,328
Facebook Project Janani	2,10,15,242	-
UN Habitat	6,61,463	-
	3,92,34,238	2,44,36,340



EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THRISSUR, KERALA

ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

Annexure - 18		
ESAF MEDICAL MISSION EXPENSES		
Advertisement & Publicity	1,44,798	2,41,132
Agricultural Expenses	1,44,120	36,000
Bank charges	32,450	44,461
Books & periodicals	17,650	17,680
Consultation Fee to Doctors	1,31,17,635	1,39,27,205
Discount Allowed	33,564	1,06,092
Duties and Legal charges	73,568	20
Employee Benefit Expenses		
Employer Contribution to ESI	4,50,417	4,97,481
Employer Contribution to EPF	13,72,739	14,86,775
Employer Contribution to Welfare Fund	15,320	14,920
Admin Expenses towards EPF	57,157	53,839
Honorarium	1,49,02,800	1,51,42,596
EL Encashment	1,35,718	1,25,486
Staff welfare expenses	4,12,735	5,57,918
Dental expenses	53,470	-
Generator Maintenance	2,55,282	4,29,603
House Keeping Expense	6,08,238	6,39,405
Insurance charges	3,85,186	51,064
Medical aid to poor	17,044	57,566
Medicines / Ayurvedic/ X Ray/ Laboratory Purchased	2,69,38,019	2,81,60,906
Change in Inventory	12,37,442	2,74,125
Mess expense	3,14,934	13,65,263
Misc Expenses	5,161	8,518
OPD expense	3,65,040	8,57,340
Office Expenses	81,261	83,224
Oxygen filling expenses	35,092	54,442
Printing & stationery	6,08,632	7,00,571
Registration renewal Expenses	15,000	15,000
Promotional expenses	-	25,474
Rent	18,000	70,000
Vehicle Maintenance- Repairs	2,60,404	3,33,682
Repairs & Maintenance	7,61,729	6,37,441
School of Nursing expense	43,079	1,62,065
Stipend	21,59,351	25,74,582
Study Materials	4,021	12,417
Telephone charges	46,090	73,335
Transportation charges	3,53,649	4,45,489
Water & Electricity charges	12,30,926	13,20,881
Postage and Telegram	1,163	-
	6,67,08,884	7,06,03,998
Annexure-19		
OTHER GENERAL EXPENSES		
Auditors Expenses	48,091	25,380
Duty & Legal Charges	5,863	47,289
Interest, Rates & Taxes	2,62,531	11,73,666
Misc Expenses	808	1,720
Office Expenses	58,646	45,773
Books & periodicals	3,970	1,920
Other project expenses	30,323	6,250
Printing & stationery	9,431	52,897
Vehicle Maintenance- Fuel	340	11,022
Vehicle Maintenance- Repairs	-	31,269
ITC Reversed expense	8,43,541	26,88,504
Fees & subscription & registration renewal expenses	66,014	2,89,751
Insurance charges	7,40,648	11,33,227
	20,70,206	55,08,668



Annexure- 21

Fund Balance sheet**Restricted funds - DOMESTIC**

Name of Fund	Fund Received	Fund Utilized	Closing Fund Balance
Funds from ESAF SFB CSR activities	2,44,79,944	2,44,79,944	-
Funds from DDUGKY (4th, 5th and 6th phases)	2,46,91,844	1,44,61,848	1,02,29,996
Funds from LIC	59,16,250	59,16,250	-
Funds From NABARD, Kerala	24,30,000	23,10,912	1,19,088
Funds from Signify India	54,18,560	54,18,560	-
Funds from Godrej	17,40,876	17,40,876	-
Funds From SFAC Karnataka	20,30,000	20,30,000	-
Funds from Pradan	2,12,982	2,12,982	-0
Funds from Forest Department	2,89,000	2,89,000	-
Funds From TATA Trends	4,00,000	-	4,00,000
Funds received from NRLM DRDA GUMLA	1,76,700	1,76,700	-
Funds received from SIDBI	3,15,183	3,15,183	-
Funds from MMLKUVB	8,29,100	8,29,100	-
Funds Received from MSME-Dumka	4,33,491	4,33,491	-
Total	6,93,63,930	5,86,14,846	1,07,49,084

Fund Reimbursed against last year Expenses

Funds from HFHI Reimbursement	4,73,365	-	-
Funds received from Small Farmers Agri-Consortium	22,77,441	-	-
Funds from Centre for Environment Development	48,110	-	-
E-Funds received from ABLC	27,49,100	-	-
Funds from Social Justice Department	7,78,968	-	-
Total	63,26,984		

Restricted funds- FOREIGN

Name of Fund	Fund Received	Fund Utilized	Closing Fund Balance
Funds from Health Bridge	44,43,097	44,43,097	-
Funds received from Normisjion - Stone Quarry Project	79,07,419	79,07,419	-
Funds received from Normisjion- LIMS Project	2,37,61,586	2,37,61,586	-
Funds received from Facebook.inc	3,18,84,806	2,10,15,242	1,08,69,564
Funds from Charity Aid Foundation	7,17,734	-	7,17,734
Funds received from MSME Cluster	7,12,132	7,12,132	-
Funds received from UN Habitat	6,61,463	6,61,463	-
Reimbursement from FARE TRADE Forum	30,000	-	30,000
Rhema for the nations USA	61,90,024	-	61,90,024
Kerala relief expenses	-	-	-
TOTAL	7,63,08,261	5,85,00,939	1,78,07,322



EXANGELICAL SOCIAL ACTION FORUM
MAANNITHI, THESSALON, KERALA

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2020

Particulars	Cost As on 01/04/2020	G R O S S B L O C K		Total	Rate %	Upto 31.03.2020	During the year	Total	N E T F L O C K	
		More than 180 days	Less than 180 days						As on 31/03/2021	As on 31/03/2020
1.General Projects										
Land	9,35,07,908	41,316	21,000	9,35,70,224	-	49,92,802	5,86,535	55,79,157	9,35,70,224	9,35,07,908
Lease Land-Dumka	25,80,306	-	-	25,80,306	5	49,92,802	5,86,535	55,79,157	25,80,306	25,80,306
Building	1,67,19,896	-	-	1,67,19,896	10	13,54,221	2,55,145	16,10,066	1,17,40,739	1,17,27,094
Furniture & Fittings	39,06,170	-	4,000	39,10,170	15	5,65,158	68,488	6,33,646	23,00,104	25,51,449
Office equipments	10,21,747	-	-	10,21,747	15	45,12,212	4,82,889	3,88,101	3,88,101	4,56,589
Plant & Machinery	77,31,473	-	-	77,31,473	15	5,11,894	2,71,120	49,95,101	27,56,572	32,19,261
Vehicle	53,43,665	-	-	53,75,080	40	51,99,124	13,97,698	38,00,023	15,09,657	18,11,871
Computer & Acc.	88,68,418	-	-	88,68,418	15	11,91,661	1,50,000	67,86,872	20,81,546	14,69,244
Digital Video Camera	1,27,780	-	-	1,27,780	15	97,665	800	1,20,709	7,071	8,319
LCD Projector	1,03,000	-	-	1,03,000	15	28,344	665	98,465	4,535	5,335
Sundry Equipments	32,767	-	-	32,767	15	28,344	665	28,999	3,768	4,133
Dumey level Instruments	19,998	-	-	19,998	15	17,212	418	17,630	2,168	4,133
Tools & Equipments	25,52,724	-	-	25,52,724	15	7,95,872	3,19,223	11,15,097	19,78,545	2,786
Library Books	15,552	-	-	15,552	25	15,552	-	15,552	0	17,56,852
Trade Mark	4,30,600	-	-	4,30,600	-	3,56,374	3,27,260	6,83,634	0	74,226
Buildings Work-In-Progress	44,96,908	12,34,813	7,000	16,65,413	25	-	-	6,83,634	9,81,779	0
Total	14,74,59,012	144,841	492,049	14,92,00,612		2,17,86,431	37,04,520	2,54,90,951	12,57,09,661	12,56,72,581
2.GRA Projects										
Furniture & Fittings	28,23,110	1,47,598	1,71,990	31,42,698	10	16,39,774	1,41,693	17,81,467	13,61,231	11,83,376
Office equipments	16,19,011	6,08,600	45,60,670	22,27,611	15	11,75,450	1,57,824	13,33,274	8,64,431	4,43,561
Vehicle	71,69,005	91,820	81,82,860	1,17,29,675	15	49,40,610	6,76,310	56,16,920	6,11,235	22,28,935
Computer & Acc.	80,61,561	2,00,000	29,479	2,00,000	40	73,50,471	3,27,060	76,77,511	5,05,529	7,11,090
Land	2,00,000	-	-	2,00,000	5	2,29,992	81,556	3,20,948	278,19,070	2,00,000
Building	5,22,792	1,27,464	24,51,895	31,02,151	15	17,51,310	2,60,615	20,02,125	1,31,59,846	8,73,210
Buildings Work-In-Progress	83,73,210	24,25,746	24,28,090	1,31,98,846	15	8,991	2,60,615	8,991	14,31,285	16,51,180
Plant & Machinery	34,04,440	18,970.00	-	34,23,410	15	3,54,137	21,818	3,75,455	1,20,805	1,42,123
Library Books	8,991	-	-	8,991	40	-	-	8,991	-	-
Tools & Equipments	4,96,260	-	-	4,96,260	15	-	-	4,96,260	-	-
Total	3,26,79,380	34,20,138	96,42,124	4,57,11,502		1,74,29,933	16,56,976	1,91,16,711	2,65,95,791	1,52,18,545
3.ESAF Medical Mission										
Land	1,67,33,236	3,00,000	-	1,67,33,236	5	66,80,431	9,55,178	76,35,609	1,67,33,236	1,67,33,236
Building	2,54,67,712	-	-	2,58,00,235	15	1,89,745	4,729	1,94,465	1,87,87,281	1,87,87,281
Bio Gas Plant	9,49,129	2,400	1,46,850	10,99,003	40	7,77,646	99,173	8,76,819	2,52,784	12,107
Computer & Acc.	1,14,58,412	3,79,045	59,290	1,15,53,512	10	59,61,782	5,56,106	65,17,988	50,55,594	54,93,650
Furniture & Fittings	16,50,289	-	-	20,29,334	15	9,26,216	1,65,668	10,91,684	4,71,506	7,24,073
Plant & Machinery	3,79,045	1,72,982	90,744	1,85,94,542	15	6,53,640	7,91,771	1,41,10,156	4,71,506	49,93,451
Clinical equipments	7,80,000	-	-	7,80,000	40	1,18,129	50,544	1,26,560	75,816	1,26,560
Computerised Radiography	2,45,504	10,000	-	2,55,504	15	71,167	1,21,484	1,28,705	1,16,599	1,27,175
Office equipments	15,51,500	-	-	15,51,500	15	7,11,607	2,76,588	8,68,409	6,88,409	8,09,893
Medicine	63,720	-	-	63,720	25	2,93,661	27,65,658	3,21,49,616	4,66,51,999	4,79,98,670
Software	3,33,807	-	-	3,33,807	-	-	-	-	-	-
Total	77,98,5231	9,02,577	3,33,807	78,66,81,615		2,93,66,661	27,65,658	3,21,49,616	4,66,51,999	4,79,98,670
4.JALANDEH PROJECT, KUTTIYATTOR										
Computer & Acc.	43,039	-	-	43,039	40	39,591	1,779	40,970	2,069	3,448
Furniture & Fittings	95,781	-	-	95,781	10	49,232	4,655	53,887	41,894	46,549
Total	1,38,820	-	-	1,38,820		88,823	6,434	94,857	43,963	49,997
Grand Total	25,76,61,443	58,07,616	1,05,47,980	27,37,33,549		6,87,21,650	81,20,488	7,68,52,135	19,69,81,414	18,89,29,292



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Schedules to the Audited Financial Statements for the Year ended 31st March, 2021

Significant Accounting Policies and Notes on Accounts

I SIGNIFICANT ACCOUNTING POLICIES:

1.1 Basis of Preparation of Financial Statements:

1.1.1 The financial statements are prepared under historical cost convention. The society has shifted to 'fund based accounting' system to comply with the ICAI accounting system. The Society generally follows accrual basis of Accounting and recognises items of income and expenditure on accrual basis. The Society has also complied with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) from time to time to the extent applicable, except otherwise stated and stipulated in various statutes applicable to the Society from time to time.

1.2 Revenue Recognition:

1.2.1 Help Groups engaged in the upliftment of poor and the underprivileged, interest is debited in the respective accounts on daily product basis and during the financial year under consideration, the Society has recognised revenue thereon.

1.3 Grants and donations:

Revenue grants and donations relating to domestic and foreign projects of the Society are recognised as income in the current period to the extent expended, while the amount received but not spent is carried over in the financial statements.

1.4 Fixed Assets:

1.4.1 These are stated at cost.

1.4.2 Depreciation is provided on Written Down Value method at the following rates :

Category of Asset	Rate of depreciation
Building	5.00%
Furniture and Fixtures	10.00%
Computers & Accessories	40.00%
Vehicle	15.00%
Office Equipments	15.00%
Clinical Equipments	15.00%
Plant & Machinery	15.00%

1.4.3 No depreciation is charged to Income & Expenditure account on assets acquired through Grants with related conditions, wherever applicable.

1.5 Projects:

Revenue grants, Technical fees and advances received for the execution of projects by the Society during the year are recognised as income and expenses incurred for the projects and charged to revenue.

1.6 Inventory:

Stock of medicines and related materials at the disposal of Esaf Medical Mission is valued at cost or Market price whichever is lower.

II NOTES ON OPERATIONS:

1.1

During the year under consideration the Society has concentrated its efforts on charitable activities including medical relief and preservation of environment. The Society is also undertaking various Government Projects as well as other projects of social benefit in various parts of India including FCRA 2010 covered Projects.

1.2

The operations of the Society is mostly concentrated in the States of Kerala, Tamil Nadu, Maharashtra, Chattisgarh and Jharkhand.

1.3

The previous year figures have been rearranged/reclassified in accordance with the fund based accounting presentation being followed.

