



A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Trustees of
M/s. EVANGELICAL SOCIAL ACTION FORUM

Report on the Financial Statements

We have audited the accompanying financial statements of M/s. EVANGELICAL SOCIAL ACTION FORUM ("the Trust") which comprise the Balance Sheet as at 31st March, 2018 and the Income & Expenditure account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the standards.

We conducted our audit in accordance with the Standards on Auditing. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial control relevant to the Society's preparation of the financial statements that give a true and fair



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CHARTERED ACCOUNTANTS

view in order to design audit procedures that are appropriate to the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2018; and
- ii. In the case of the Income & Expenditure, of the Income of the Society for the year ended 31st March, 2018.

Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (c) The Balance Sheet and Income and expenditure account, dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet and Income and Expenditure account comply with the Accounting Standards applicable to non-corporate entities issued by the Institute of Chartered Accountants of India.

For A. JOHN MORIS & CO
Chartered Accountants
FRN: 007220S

Place : Thrissur
Date : 05.09.2018



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
BALANCE SHEET AS ON 31st MARCH, 2018

Particulars	Annexures	31.03.2018	31.03.2017
<u>SOURCES OF FUNDS:</u>			
<u>CAPITAL FUND</u>			
Donated capital fund	I	61,51,241	61,51,241
Accumulated Surplus/ (-) Deficit		8,78,00,491	7,96,62,828
Current year surplus		92,23,877	81,37,663
Revaluation Reserve		9,99,55,350	9,99,55,350
<u>BORROWED FUND</u>			
Long term loans-Commercial Rates	II	12,95,851	18,02,350
Other Short term Liabilities	III	5,73,38,088	5,56,24,713
		26,17,64,898	25,13,34,145
<u>APPLICATION OF FUNDS:</u>			
<u>FIXED ASSETS</u>			
<u>CURRENT ASSETS</u>			
Deposits and Advances	VI	7,32,92,799	6,97,65,793
Cash and Bank balances	VII	6,08,90,626	5,71,07,288
		13,41,83,425	12,68,73,081
Less: CURRENT LIABILITIES & PROVISIONS	IV	3,97,45,105	2,86,54,572
NET CURRENT ASSETS		9,44,38,319	9,82,18,509
		26,17,64,898	25,13,34,145

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)

K.Paul Thomas
(Secretary)

Saleena George
(Treasurer)



Place : Thrissur
Date: 05-09-2018

M.No. 023082

EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THRISSUR, KERALA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

Particulars	Annexures	31.03.2018	31.03.2017
REVENUE:			
Grants received Domestic	1	3,86,48,489	2,57,33,731
Grants received Foreign (FCRA 2010 covered)	2	1,62,10,499	1,64,42,742
Donations received	3	13,49,420	22,83,713
Income from Investments	4	21,43,107	34,69,058
General Projects	5	2,16,70,859	76,42,110
ESAF Medical Mission	6	5,45,84,595	4,25,51,804
		13,46,06,968	9,81,23,157
EXPENDITURE:			
Financial Cost	7	97,689	16,75,458
General Projects Expenses	8	4,30,44,966	2,53,22,970
FCRA, 2010 Covered Expenses	9	2,13,77,907	1,53,61,505
ESAF Medical Mission Expenses	10	5,45,43,318	4,20,35,253
Depreciation		63,19,212	55,90,308
		12,53,83,091	8,99,85,494
Excess/Deficit (-) of Income over expenditure		92,23,877	81,37,663
Less: Prior Period Item		-	
Excess of income over expenditure after adjustments of prior period items		92,23,877	81,37,663

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: 05-09-2018

K.Paul Thomas
(Secretary)

Saleena George
(Treasurer)


(G.KUMAR)
(Partner)
M. No. 023082



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
<u>Annexure – I</u>		
<u>CAPITAL FUND</u>		
<u>CORPUS</u>		
Donated Capital Fund	98,400	98,400
Life Membership Fee	34,000	34,000
Admission Fee	48,50,671	48,50,671
<u>SPECIAL PURPOSE FUNDS</u>		
Land & Building Fund	11,23,149	11,23,149
Vehicle Fund	11,011	11,011
Furniture Fund	34,010	34,010
	61,51,241	61,51,241
<u>Annexure – II</u>		
<u>BORROWED FUND</u>		
<u>LONG TERM LOAN (Commercial Rate)</u>		
Vehicle Loan	12,95,851	18,02,350
	12,95,851	18,02,350
<u>Annexure - III</u>		
<u>OTHER SHORT TERM LIABILITIES</u>		
ESAF Social Security Fund	44,43,014	44,43,014
Esaf Staff Welfare Trust- General	75,502	3,36,043
Esaf Charity Fund	1,30,98,167	79,73,233
ESAF SHG Federation, Thrissur	3,12,78,434	3,12,78,434
Prachodhan SHG Federation, Raipur	75,01,545	75,01,545
ESAF SHG Federation, Coimbatore	9,41,426	11,41,426
South Malabar Habitat Housing, Palakkad	-	29,51,018
	5,73,38,088	5,56,24,713
<u>Annexure - IV</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Advance from NABARD- Tamil nadu	-	50,70,000
Advance from Opportunity International, USA	91,42,254	91,57,699
Advance from Small Farmers Agri-Consortium	-	22,49,800
Advances	-	4,88,261
Books and periodicals- Nursing school	2,870	1,47,837
Canteen Rent Payable- Thachampara	24,191	-
CAPSTONE ARCHITECT	6,25,875	-
Caution deposit- Students- Thachampara	38,502	5,191
CSR FUNDS	2,09,70,824	57,42,224
Deposits	-	25,100
EPF Employee Contribution- General	1,99,388	75,797
Employees contribution to welfare fund - Medical Mission	880	2,240
ESAF SWT - Medical Mission	-	6,282
ESI Payable- Thachampara Hospital	1,19,574	-
Members Welfare Fund- DNM	1,420	-



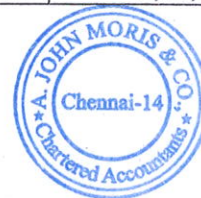
EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
Members Welfare Fund- General	5,47,228	5,47,228
MESS ADVANCE (DEPOSIT)	2,92,148	-
Mess advance Payable- Thachampara	5,383	-
Nursing school Fee Payable	1,18,542	-
Pain and paliative - New venture	4,00,000	-
Professional Tax Payable- Medical Mission & General	15,028	2,850
Provident Fund Payables - Medical Mission	1,64,325	-
Rent Payable - Medical Mission	5,000	-
Salary Payable	3,88,134	2,25,175
Sundry Creditors for Dumka	-	6,25,875
Sundry Creditors for Hospital & Nursing School	55,12,909	31,67,313
Sundry Payables	1,324	9,25,413
TDS Payable	1,99,703	1,90,288
CGST Payable	4,84,802	
SGST Payable	4,84,802	
	3,97,45,105	2,86,54,572
<u>Annexure - VI</u>		
<u>DEPOSITS & ADVANCES</u>		
Advance for Land- Dhumka	2,11,245	1,98,000
Advance for Thachanpara Hospital	4,17,723	-
Advance Tax Paid	3,31,488	3,31,488
Advance to Anusha- FPO	-	1,20,775
Advance to Cumbum Land, Dairy Project	1,52,21,000	1,52,21,000
Advance to FNGO - NABARD	-	3,40,000
Advance to KSE- BID	1,00,000	1,00,000
Advance to Shanka Pani- FPO	-	7,30,000
Advances	-	52,94,178
Advances for Modarch- Thachanpara Hospital	50,000	50,000
Audit Fee receiveable	8,850	-
Books And Uniform Receiveable- Thachanpara Hospital	8,87,875	8,46,975
CAPSTONE Architect	6,65,942	-
CHN Affiliation Fee Receiveable- Thachampara Hospital	43,000	-
Clinical Posting Fee Receiveable- Thachampara Hospital	3,77,500	-
Closing stock- Thachampara Hospital	33,53,280	25,56,139
Creating Engineering works	-	63,322.00
Deposits	-	67,628
EEDF Membership fee	1,000	-



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
Electricity Deposit	10,900	1,18,075
ESAF Enterprises Development Foundation	2,70,89,461	2,70,89,461
ESAF Homes & Infrastructure (P) Ltd.	26,68,261	26,68,261
ESAF RETAIL(P) Ltd.	61,457	-
Establishment Fee Receiveable - Thachampara Hospital	20,500	-
Exam Fee Receiveable- Thachampara Hospital	34,572	-
Gas Deposit	3,150	-
Guarantee Fee- Maanaveeya Holdings	2,00,000	-
Imprest	13,74,304	2,76,966
Interest Accrued but not due	6,41,320	12,84,820
Lab Fee Receiveable- Thachampara Hospital	2,64,900	-
Library Fee - Receiveable Thachanpara Hospital	2,18,000	-
MESS Fee Receiveable- Thachanpara Hospital	10,60,440	-
National Savings Certificate	1,500	-
Nursing School Fee Receiveable- Thachanpara Hospital	30,64,260	29,60,760
Other Current Assets	-	2,27,677.00
Paul Thomas Advance	1,63,005	-
Receivable from ESI A/c	23,91,806	-
Registration Fee Receiveable- Thachampara Hospital	27,500	-
Rent advance	-	52,000
Rental Deposits	11,57,449	8,61,025
Salary Advance	3,03,000	31,000
Sales Tax Deposit	72,450	72,450
Security Deposit	2,46,457	1,90,690
Staff Advance	2,29,263	-
Staff Loans	11,827	1,49,384
Sundry Debtors	2,73,979	-
TDS Accounts	83,66,134	78,56,761
Telephone deposit	57,778	-
Welfare Fund (DNLM BNK)	19,020	6,960
IGST Input Tax Credit (As per GSTR2A)	1,90,744	-
CGST Input Tax Credit (As per GSTR2A)	7,00,231	-
SGST Input Tax Credit (As per GSTR2A)	7,00,231	-
	7,32,92,799	6,97,65,793
<u>Annexure - VII</u>		
<u>CASH AND BANK BALANCES</u>		
Cash in hand	4,05,530	6,63,413
Balance with Banks in Savings Bank & Current Accounts	4,72,83,941	3,43,89,397
Fixed Deposit with South Indian Bank	92,22,479	1,54,22,479
Fixed Deposit with Co-operative Bank	-	3,32,000
Fixed Deposit with ICICI Bank	25,77,676	63,00,000
Fixed Deposit with Co-operative Bank	12,41,000	-
Recurring Deposit with Co-operative Bank	1,60,000	-
	6,08,90,626	5,71,07,289



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
<u>Annexure – 1</u>		
<u>GRANTS RECEIVED DOMESTIC</u>		
E-Grants received from ABLC, Thachanpara Hospital	-	3,04,500
Grant from Centre for Environment Development	60,000	42,000
Grant From EMFIL CSR Activities	61,17,224	-
Grant from FMO Project- EMFIL	20,00,000	30,00,000
Grant From Jharcraft-Dumka	38,91,125	50,68,348
Grant from Medicinal Plant Board- Thrissur	1,00,000	-
Grant From NABARD, Kerala	73,13,960	89,75,000
Grant From NABARD, Tamil Nadu	70,41,706	25,67,000
Grant from SFAC	36,70,300	30,72,365
Grant from State Horticulture Mission, Trichur	-	2,05,060
Grant from UNDP -Disha project	18,15,360	-
Grant from World Vision, Dhumka	-	73,800
Grant received from KRWSA, Thiruvananthapuram	8,57,587	-
E-Grants received from ABLC	40,87,476	-
Grant received from SC-ST development dept	-	23,67,482
Grant received from TATA Power- Dumka, Jharkhand	-	58,176
Grant received from Thriveni Earth Mover Pvt Ltd, Dumka	12,93,750	-
Grant received from TRENDS- Tribal Hamle project	4,00,001	-
	3,86,48,489	2,57,33,731
<u>Annexure – 2</u>		
<u>GRANTS RECEIVED FOREIGN (FCRA 2010 covered)</u>		
Grant from Health Bridge	60,54,895	33,34,945
Grant from NETHERLANDSE FINANCIERING	-	16,21,208
Grant from Oak seed Ministries	2,55,753	11,14,756
Grant received from Normisjón - Stone Quarry Project	62,28,123	48,57,197
Grant received from Normisjón- LIMS Project	34,40,341	54,00,794
Individual donations	9,000	1,13,842
Reimbursement from Opportunity International	2,22,387	-
	1,62,10,499	1,64,42,742
<u>Annexure – 3</u>		
<u>DONATION RECEIVED</u>		
Individual donations	39,440	-
Let them Smile - Dhumka (Child care Program)	13,09,980	22,83,713
	13,49,420	22,83,713



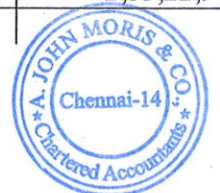
EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
<u>Annexure – 4</u>		
<u>INCOME FROM INVESTMENTS</u>		
Interest on Savings Bank accounts	18,62,319	18,23,374
Interest on Fixed Deposits with Banks	2,80,788	16,45,684
	21,43,107	34,69,058
<u>Annexure – 5</u>		
<u>GENERAL PROJECTS INCOME</u>		
Agricultural Income	89,550	8,38,603
Discount Received	-	8,119
Income from Green conservancy Project	5,75,064	4,22,400
Income from insurance services- ICICI	-	752
Income from insurance services- SBI LIFE	345	27,797
Income from Livelihood activities to run Childcare centres- Dumka	3,64,920	23,36,374
Income from Scrape sale	-	1,540
Interest on IT Refund	-	2,29,202
Miscellaneous income	89,800	15,11,389
Reimbursement - Car Free Day Expenses	95,375	10,85,274
Reimbursement - Akshya- Tuberculosis Project	47,626	71,580
Reimbursement from BM Academy	28,729	-
Reimbursement from Vanamitra Project- Dumka	60,000	-
Reimbursement- Jharcraft, Dumka	1,61,66,248	-
Reimbursement of Registration fee- General	65,000	-
Reimbursement of Rent	10,42,000	11,09,080
Reimbursement of Vehicle insurance	45,184	-
Support for the Child Care project	30,01,018	-
	2,16,70,859	76,42,110



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
<u>Annexure – 6</u>		
<u>ESAF MEDICAL MISSION INCOME</u>		
<u>Income from Hospital</u>		
Income from Thachanpara Hospital	5,38,73,659	4,25,51,804
Income From Nursing School	7,10,936	-
	5,45,84,595	4,25,51,804
<u>Annexure – 7</u>		
<u>FINANCIAL COST</u>		
Interest & Processing fee on Borrowings	97,689	16,75,458
	97,689	16,75,458
<u>Annexure - 8</u>		
<u>GENERAL PROJECTS EXPENSES</u>		
Akshya - Tuberculosis project expenses	45,226	-
Auditors Expenses	17,294	30,987
Community Knowledge Centre-Dumka- CSR expenses	-	21,17,397
Community Transformation Hub,Trichur- CSR expenses	8,72,223	13,83,120
Consultation Fees	4,65,182	5,79,723
DUMKA PROJECT- GENERAL	1,25,73,905	-
DUMKA PROJECT- LIMS	54,55,195	-
Duty & Legal Charges	19,180	1,24,641
Employee Benefit Expenses	37,53,171	31,57,522
Farmers Producers Project expense- NABARD	1,32,33,455	72,99,551
Fees & subscription& registration renewal expenses	-	81,545
GENERAL PROJECTS EXPENSES	30,95,501	-
Grant aid paid to Prachodan Development Services	-	-
Insurance and Tax paid	31,728	1,38,775
Interest, Rates & Taxes	-	31,430
Internet Charges	-	3,075
KRWSA Expenses incurred	6,22,046	6,91,547
Lease Rentals	-	1,00,000
Let them Smile - Children's Educations Aid - Jharkhand	-	-
Mangalya Nidhi Expenses-CSR expenses	1,50,000	-
Miscellaneous Expenses	-	22,063
Office Expenses	8,920	1,79,805
Other project expenses	10,000	62,05,308
Rent	1,89,192	4,15,815
Repairs and Maintenance	72,092	3,21,387
Small Farmers Agri-Consortium Project expense- SFAC	8,83,042	13,21,565
Travelling and conveyance	68,617	6,51,585
Vehicle Maintenance- Fuel	-	2,28,805
Vehicle Maintenance- Repairs	86,140	2,37,324
ITC Reversed expense	13,92,859	-
	4,30,44,966	2,53,22,970



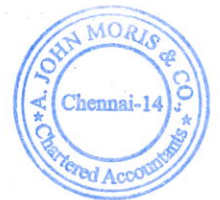
**EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA**

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
<u>Annexure – 09</u>		
<u>FOREIGN CONTRIBUTION REGULATION ACT, 2010 COVERED EXPENSES</u>		
Administration Expenses	-	4,50,012
Employee Benefit Expenses	-	41,54,098
FMO-CLEAN ENERGY PROJECT	37,23,668	-
Lahanthi Institute of Multiple Skill project , Dumka	61,48,842	-
Livable city project- Bangalore	3,16,371	-
Livable city project- HO	13,31,068	-
Miscellaneous expenses	-	52,947
Office Expenses	-	1,69,535
Other Project Expenses- HO general	44,45,206	1,02,31,902
Stone quarry project expenses- Dumka	46,42,346	-
STONE quarry project expenses- HO	7,70,407	-
Travelling and conveyance	-	3,03,012
	2,13,77,907	1,53,61,505
<u>Annexure – 10</u>		
<u>ESAF MEDICAL MISSION EXPENSES</u>		
Admn. Expense to EPF	65,080	-
Advertisement & Publicity	1,34,990	1,60,212
Agricultural Expenses	47,330	-
Bank charges	5,566	-
Books & periodicals	9,730	-
Consultation Fee to Doctors	88,88,957	-
Conveyance- Hospital	3,45,127	-
Discount Allowed - Hospital	12,128	-
Duties and Legal charges	11,236	-
Educational Expenses - Nursing school	1,03,160	-
Electricity charges- Hospital	10,17,956	-
Employee Benefit Expenses	13,62,743	1,76,09,371
Employee Benefit Expenses- Nursing school	67,736	-
Festival allowance paid- Hospital	85,221	-
Festival allowance paid- Nusring school	2,63,165	8,000
Generator Maintenance	4,17,130	2,68,222
Honorarium- Hospital	98,07,974	-
Honorarium- Nursing school	18,65,961	-
House Keeping Expense- Hospital	5,35,465	-
House Keeping Expense- Nursing school	10,968	-
Internet charges	17,912	23,050
Lease Rent - Hospital	-	1,40,758
Medical aid to poor expenses- Hospital	79,573	-
Medicines / Ayurvedic/ X-Ray/ Laboratory Consumed	1,99,13,385	-
Meeting expense- Hospital	610	-
Mess expense- Hospital	10,26,208	1,88,086



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2018	31.03.2017
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
Miscellaneous expenses - Hospital	-	2,56,411
Office Expenses	23,485	14,64,189
Opening Stock	25,56,139	6,30,085
Other Medical Expenses	-	1,64,62,343
Oxygen filling expenses - Hospital	40,765	-
Postage & courier charges	731	-
Printing & stationery	7,13,144	-
Professional Tax paid	600	-
Project Allowance- Nursing school	20,339	-
Promotional expense - Hospital	-	50,797
Promotional expense - Nursing School	-	59,722
Registration renewal Expenses- Hospital	32,841	14,000
Rent- Hospital	3,86,000	1,95,565
Repairs & Maintenance- Hospital	24,40,130	18,58,835
Repairs & Maintenance- Nursing School	-	6,01,854
School of Nursing expense	2,38,675	2,54,111
Staff Incentive - Hospital	-	55,000
Staff welfare expenses- Hospital	3,58,788	-
Stipend - Hospital	-	4,46,320
Study Materials- Nursing school	45,634	-
Support to staffs	10,50,085	-
Telephone charges	60,456	-
Transportation charges	57,291	5,29,130
Upkeep charges- Hospital	-	4,42,438
Vehicle maintenance- Hospital	3,97,420	2,59,332
Vehicle maintenance- Nursing school	-	57,422
Water & Electricity charges	25,484	-
	5,45,43,318	4,20,35,253



CASH AND BANK BALANCES	AMOUNT
AXIS BANK- 910010022286058, Dumka	1,11,97,446.88
Axis Sb No. 046010100137324, TRICHUR	-
Bank of India SB No: 85501100009123	7,870.62
CO-OPERATIVE BANK (A/c No.6915/29)	10,44,986.38
Federal Bank A/c No.12800100126878	28,750.54
Federal Tvm SB No: 13170100098835	2,065.00
HDFC BANK-50100161766358; PALAKKAD	-
ICICI C/A No: 018005000588	83,368.01
ICICI SB No: 018001005902	1,63,906.09
ICICI SB NO: 063001000121 DUMKA	1,37,820.75
KOTAK BANK-9411605293	68,48,680.87
PUNJAB NATIONAL BANK 3855903, NAGPUR	3,03,537.57
S.B.I. A/C No:30194760590-ESAF	-
S.B.I. A/C No:30245006249-DBSN	6,66,744.80
SBI A/C NO: 31991466472	1,57,627.57
SBI KADANADU SB A/C NO:10542807309	8,449.55
Sbi Sb A/c No. 10584382148	3,92,168.98
Sbt Sb 57036602809	30,352.04
SIB SB A/C 153 - FC	-
South Indian Bank 59-53-6496	26,27,571.65
South Indian Bank Sb 59-53-5607	35,01,139.76
THE SOUTH INDIAN BANK LTD, BGLR	62,940.91
THE SOUTH INDIAN BANK SB A/C :5608	27,44,575.45
ICICI SB A/C NO: 005901042045, NAGPUR	4,912.58
IDBI BANK- 1257102000002264, DUMKA	30,680.30
PNB SB A/C NO: 34492000100016236, DUMKA	8,06,382.52
SBI SB A/C NO: 11204884408, NAGPUR	53,575.96
STATE BANK OF INDIA- MAYYIL BRANCH	17,223.85
ESFB-215758	1,02,47,413.00
ESFB-BM ACADEMY118114	28,729.00
YES BANK- 009694600000147	60,85,019.89
TOTAL	4,72,83,940.52
FCRA PROJECT EXPENSES	
FMO- CLEAN ENERGY PROJECT EXPENSES	AMOUNT
SUPPORT TO STAFFS	34,96,359.00
CONVEYANCE	1,81,416.62
TELEPHONE EXPENSES	45,892.00
TOTAL	37,23,667.62



EDUCATION PROJECT - OI PROJECT EXPENSES	AMOUNT
CONVEYANCE	11,568.00
TRAINING- ROUTE MAPPING EXPENSE	3,09,625.00
SUPPORT TO PROJECT STAFFS	14,15,840.54
VEHICLE- AUTO BEN	21,81,799.50
TOTAL	39,18,833.04
STONE QUARRY PROJECT EXPENSES	AMOUNT
STAFF SUPPORT - HEAD OFFICE	7,70,406.50
TOTAL	7,70,406.50
LIVABLE CITY PROJECT EXPENSES	AMOUNT
STAFF SUPPORT TO TRIVANDRUM AREA	13,748.00
STAFF SUPPORT TO CALICUT AREA	4,42,428.46
STAFF SUPPORT TO MALAPPURAM AREA	1,38,267.54
STAFF SUPPORT TO NAGPUR AREA	3,38,220.20
STAFF SUPPORT TO BANGALORE AREA	3,98,404.00
TOTAL	13,31,068.20



EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THIRISSUR, KERALA

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2018

Particulars	G R O S S			D E P R E C I A T I O N			N E T B L O C K				
	Cost As on 01/04/2017	Additions Less than 180 days	Deletions	Total As on 31/03/2018	Rate %	Accumulated Depreciation As on 01-04-2017	During the year	Deletions	Total As on 31/03/2018	W.D.V. As on 31/03/2018	W.D.V. As on 31/03/2017
1.General Projects											
Land	9,12,81,843.00	15,06,220.00		9,30,85,063.00	-	-	-	-	-	9,30,85,063.00	9,12,81,843.00
Lease Land- Dumka	25,00,306.00			25,00,306.00	-	-	-	-	-	25,00,306.00	25,00,306.00
Building	1,19,12,570.90	23,03,942.00		1,45,96,771.90	5.00	32,11,835.00	5,50,234.00		37,62,069.00	1,08,34,702.90	87,00,735.90
Furniture & Fittings	16,17,482.44	1,86,794.00		19,82,676.44	10.00	7,90,766.00	1,10,271.00		9,01,037.00	10,81,639.44	8,26,716.44
Office equipments	4,77,764.50	1,64,935.00		9,70,554.50	15.00	3,24,248.00	72,357.00		3,96,605.00	5,73,949.50	1,53,516.50
Plant & Machinery	64,86,368.17	9,09,300.00		73,95,668.17	15.00	26,70,754.00	6,40,540.00		33,11,294.00	40,84,374.17	38,15,614.17
Vehicle	44,03,864.50			44,03,864.50	15.00	25,62,723.00	2,76,171.00		28,38,894.00	15,64,970.50	18,41,141.50
Computer & Acc.	27,65,391.00	66,299.00	99820	29,31,510.00	40.00	21,13,575.00	3,07,210.00		24,20,785.00	5,10,725.00	6,51,816.00
Digital Video Camera	1,27,780.00			1,27,780.00	15.00	1,14,234.00	2,032.00		1,16,266.00	11,514.00	13,546.00
LCD Projector	1,03,000.00			1,03,000.00	15.00	94,314.00	1,303.00		95,617.00	7,383.00	8,686.00
Sundry Equipments	32,767.00			32,767.00	15.00	25,549.00	1,083.00		26,632.00	6,135.00	7,218.00
Dumpy level instruments	19,998.00			19,998.00	15.00	15,462.00	680.00		16,142.00	3,856.00	4,536.00
Tools & impliments	6,31,539.00	3,33,983.00	150360	11,15,882.00	15.00	2,98,345.00	1,11,354.00		4,09,699.00	7,06,183.00	3,33,194.00
Library Books	15,552.45			15,552.45	40.00	15,552.00			15,552.00	0.45	0.45
Trade Mark	4,30,600.00			4,30,600.00	25.00	2,54,656.00	43,986.00		2,98,642.00	1,31,958.00	1,75,944.00
Total	12,28,06,826.96	45,62,173.00	23,42,994.00	12,97,11,993.96		1,24,92,013.00	21,17,221.00		1,46,09,234.00	11,51,021,759.96	11,03,14,813.96
2.ECRA Projects											
Furniture & Fittings	25,50,451.00			25,50,451.00	10.00	12,68,734.00	1,28,172.00		13,96,906.00	11,53,545.00	12,81,717.00
Office equipments	15,91,283.00			15,91,283.00	15.00	9,06,849.00	1,02,665.00		10,09,514.00	5,81,769.00	6,84,434.00
Vehicle	49,97,928.00	21,71,077.00		71,69,005.00	15.00	35,40,436.00	5,44,285.00		40,84,721.00	30,84,284.00	14,57,492.00
Computer & Acc.	76,70,181.00	1,10,465.00	29,251.00	78,09,897.00	40.00	52,08,700.00	10,34,629.00		62,43,329.00	15,66,568.00	24,61,481.00
Land	2,00,000.00			2,00,000.00	-	-	-		-	2,00,000.00	2,00,000.00
Building	5,22,792.00			5,22,792.00	5.00	1,91,897.00	16,545.00		2,08,442.00	3,14,350.00	3,30,895.00
Buildings Work-in-Progress- LI	10,85,285.00			10,85,285.00						10,85,285.00	10,85,285.00
Plant & Machinery	23,08,723.00	15,487.00		23,24,210.00	15.00	10,16,724.00	1,94,961.00		12,11,685.00	11,12,525.00	12,91,999.00
Library Books	8,991.00			8,991.00	40.00	8,991.00			8,991.00		
Tools & impliments	3,85,285.00	39,910.00		4,25,195.00	15.00	2,89,157.00	17,412.00		3,06,569.00	1,18,626.00	96,128.00
Total	2,13,20,919.00	22,81,542.00	84,648.00	2,36,87,109.00		1,24,31,488.00	20,38,669.00		1,44,70,157.00	92,16,952.00	88,89,431.00
3.ESAF Medical Mission											
Land	1,67,33,236.00			1,67,33,236.00	-	-	-		-	1,67,33,236.00	1,67,33,236.00
Building	1,21,74,045.27			2,06,84,668.96	5.00	40,85,402.00	6,17,198.00		47,02,600.00	1,59,82,068.96	80,88,643.27
Bio Gas Plant	2,21,209.00		85,10,623.69	2,21,209.00	15.00	1,69,974.00	7,685.00		1,77,659.00	43,550.00	51,235.00
Computer & Acc.	6,03,293.00			7,79,553.00	40.00	4,48,147.00	97,310.00		5,45,457.00	2,34,096.00	1,55,146.00
Furniture & Fittings	82,32,567.00	1,76,260.00		95,92,074.00	10.00	42,86,720.00	4,62,560.00		47,49,280.00	48,42,794.00	39,45,847.00
Plant & Machinery	9,42,789.00	13,59,507.00		16,50,289.00	15.00	5,33,683.00	1,14,428.00		6,48,111.00	10,02,178.00	4,09,106.00
Clinical equipments	1,39,24,033.00	7,07,500.00		1,43,22,835.00	15.00	1,14,09,427.00	4,07,101.00		1,18,16,528.00	25,06,307.00	25,14,606.00
Computerised Radiography	7,80,000.00			7,80,000.00	40.00	1,95,000.00	2,34,000.00		4,29,000.00	3,51,000.00	5,85,000.00
Office equipments	90,180.00			90,180.00	15.00	60,197.00	12,455.00		72,652.00	1,23,633.00	29,983.00
Mobihio	15,51,500.00			15,51,500.00	15.00	2,32,725.00	1,97,816.00		4,30,541.00	11,20,959.00	13,18,775.00
Total	52,52,852.27	1,12,58,797.69	-	6,65,11,649.96		2,14,21,275.00	21,50,553.00		2,35,71,828.00	4,29,39,821.96	3,38,31,577.27
4.-JALANIDHI PROJECT.											
KUTIVAITOOR											
Computer & Acc.	43,039.00			43,039.00	40.00	27,078.00	6,384.00		33,462.00	9,577.00	15,961,000
Furniture & Fittings	95,781.00			95,781.00	10.00	31,928.00	6,385.00		38,313.00	57,468.00	63,853,000
Total	1,38,820.00	-	-	1,38,820.00		59,006.00	12,769.00		71,775.00	67,045.00	79,814,000
Grand Total	19,95,19,418.23	68,43,715.00	-	22,00,49,572.92		4,64,03,782.00	63,19,212.00		5,27,22,994.00	16,73,26,578.92	15,31,15,636,332
Previous Year	19,41,65,451.23	54,65,967.00	-	19,95,19,418.23		4,08,13,474.00	55,90,308.00		4,64,03,782.00	15,31,15,636.23	15,33,51,975.00



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Schedules to the Audited Financial Statements for the Year ended 31st March, 2018

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 generally follows cash system of Accounting and recognises items of income and expenditure on receipt, payment 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 In the case of advances made by the Society to other enterprises and projects with the object of promotion of Self Help Groups engaged in the uplift of poor and 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 are 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, Tamilnadu, Maharashtra, Chattisgarh and Jharkhand.

1.3

Groupings and figures of the previous year are rearranged wherever found necessary to facilitate easier comparison.

By order of the board.

Vide our separate report of even date.

For A. JOHN MORIS & Co.,

Chartered Accountants

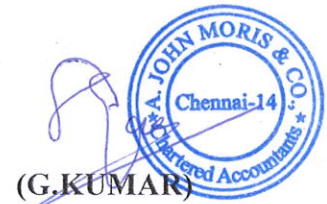
Prof. Elizabeth John (President)

K. Paul Thomas (Secretary)

Saleena George (Treasurer)

Place : Thrissur

Date: 05-09-2018



(G. KUMAR)

Partner

Membership No. 023082