

EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THRISSUR, KERALA


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Particulars	Annexures	31.03.2017 ₹	31.03.2016 ₹
REVENUE:			
Grants received Domestic	1	25,733,731	10,118,442
Grants received Foreign (FCRA 2010 covered)	2	16,442,742	20,780,928
Donations received	3	2,283,713	4,979,996
Income from Investments	4	3,469,058	2,592,818
General Projects	5	7,642,111	41,425,871
ESAF Medical Mission	6	42,551,804	29,270,406
		98,123,158	109,168,461
EXPENDITURE:			
Financial Cost	7	1,675,458	4,360,737
General Projects Expenses	8	25,322,970	35,322,594
FCRA, 2010 Covered Expenses	9	15,361,506	22,485,370
ESAF Medical Mission Expenses	10	42,035,253	28,108,408
Depreciation		5,590,308	5,314,605
		89,985,495	95,591,714
Excess/Deficit (-) of Income over expenditure		8,137,663	13,576,747
Less: Prior Period Item		-	
Excess of income over expenditure after adjustments of prior period items		8,137,663	13,576,747


By order of the board.


Vide our separate report of even date.


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

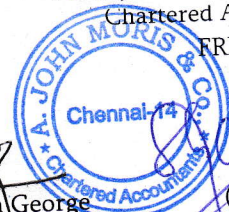

Prof. Elizabeth John
(President)

Place : Thrissur
Date : 05/09/2017


K. Paul Thomas
(Secretary)


Saleena George
(Treasurer)


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



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA
BALANCE SHEET AS ON 31st MARCH, 2017

Particulars	Annexures	31.03.2017	31.03.2016
		₹	₹
SOURCES OF FUNDS:			
CAPITAL FUND			
Donated capital fund	I	6,151,241	6,151,241
Accumulated Surplus/ (-) Deficit		79,662,828	66,086,078
Current year surplus		8,137,663	13,576,748
Revaluation Reserve		99,955,350	99,955,350
BORROWED FUND			
Long term loans-Commercial Rates	II	1,802,350	23,914,763
Other Short term Liabilities	III	55,624,713	53,226,028
		251,334,145	262,910,208
APPLICATION OF FUNDS:			
FIXED ASSETS			
	V	153,115,636	153,351,974
CURRENT ASSETS			
Deposits and Advances	VI	69,765,793	61,336,653
Cash and Bank balances	VII	57,107,288	72,586,858
		126,873,081	133,923,511
Less: CURRENT LIABILITIES & PROVISIONS	IV	28,654,572	24,365,277
NET CURRENT ASSETS		98,218,509	109,558,234
		251,334,145	262,910,208


By order of the board.

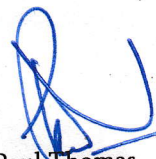
Vide our separate report of even date

For A.JOHN MORIS & Co.,

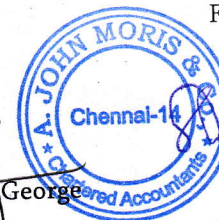
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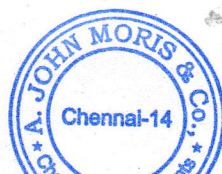
M. No. 023082

Place : Thrissur

Date : 05/09/2017

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

Particulars	31.03.2017 ₹	31.03.2016 ₹
<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	4,850,671	4,850,671
<u>SPECIAL PURPOSE FUNDS</u>		
Land & Building Fund	1,123,149	1,123,149
Vehicle Fund	11,011	11,011
Furniture Fund	34,010	34,010
	6,151,241	6,151,241
<u>Annexure - II</u>		
<u>BORROWED FUND</u>		
<u>LONG TERM LOAN (Commercial Rate)</u>		
Axis Bank, Trichur	-	3,778,411
Vehicle Loan	1,802,350	1,045,442
Manaveeya Development & Finance (P) Ltd., Hyderabad	-	19,090,910
	1,802,350	23,914,763
<u>Annexure - III</u>		
<u>OTHER SHORT TERM LIABILITIES</u>		
ESAF Social Security Fund	4,443,014	4,990,242
Caution Deposit	-	8,191
Esaf Staff Welfare Trust- General	336,043	140,009
Esaf Charity Fund	7,973,233	5,215,163
ESAF SHG Federation, Thrissur	31,278,434	31,110,138
Prachodhan SHG Federation, Raipur	7,501,545	7,669,841
ESAF SHG Federation, Coimbatore	1,141,426	1,141,426
South Malabar Habitat Housing, Palakkad	2,951,018	2,951,018
	55,624,713	53,226,028
<u>Annexure - IV</u>		
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Advance from Opportunity International, USA	9,157,699	9,157,699
Professional Fee Payable- Hospital	-	402,543
Advances	488,261	171,452



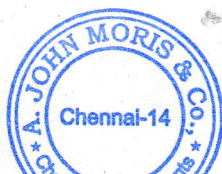
EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS		
Professional Tax Payable- General	2,850	-
Salary Payable	225,175	259,375
TDS Payable	190,288	129,646
Sundry Creditors for Hospital	3,167,313	1,278,980
Sundry Payables	925,413	214,227
CSR FUNDS	5,742,224	3,954,671
YES BANK CSR Funds	-	1,130,040
Advance from NABARD- Tamil nadu	5,070,000	3,810,000
Advance from NABARD- KERALA	-	1,260,000
Advance from Small Farmers Agri-Consortium	2,249,800	2,249,800
Mess advance Payable- Thachampara	-	9,100
Canteen Rent Payable- Thachampara	-	20,000
Mess advance Payable- Thachampara	-	312,782
Caution deposit- Students- Thachampara	5,191	-
EPF Payable- Thachampara	2,240	-
ESAF Staff Welfare Trust- Medical Mission	6,282	-
Deposits	25,100	-
IP/OP Advances- Thachampara	-	4,882
Books and periodicals- Nursing school	147,837	-
Members Welfare Fund- General	547,228	80
EPF Employee Contribution- General	75,797	-
Sundry Creditors for Dumka	625,875	-
	28,654,572	24,365,277
Annexure - VI		
DEPOSITS & ADVANCES		
Deposits		
Electricity Deposit	118,075	114,559
Rental Deposits	861,025	888,025
Security Deposit	190,690	190,690
Sales Tax Deposit	72,450	72,450
Rent advance	52,000	-
Staff Loans	-	84,250
Welfare Fund (DNLM)	6,960	-
Deposits	67,628	-
Advance to KSE- BID	100,000	-
Salary Advance	31,000	-



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
Advances		
Staff Loans	149,384	-
ESAF Enterprises Development Foundation	27,089,461	27,089,461
ESAF Homes & Infrastructure (P) Ltd.	2,668,261	2,668,261
Advances	5,294,178	68,188
Advance to Cumbum Land, Dairy Project	15,221,000	15,221,000
Advance to FNGO - NABARD	340,000	-
Advance to Anusha- FPO	120,775	-
Advance to Shanka Pani- FPO	730,000	-
Books And Uniform Receiveable- Thachanpara Hospital	846,975	468,330
Mess Advance- Thachanpara Hospital	-	131,548
Nursing School Fee Receiveable- Thachanpara Hospital	2,960,760	1,355,859
Advances for Modarch- Thachanpara Hospital	50,000	-
Imprest	276,966	308,403
Advance for Land- Dhumka	198,000	-
Other current Assets	227,677	-
Creating Engineering Works	63,322	-
Closing stock- Thachampara Hospital	2,556,139	-
Advance Tax Paid	331,488	1,985,592
Interest Accrued but not due	1,284,820	-
TDS Accounts	7,856,761	9,899,095
Telephone deposit	-	790,943
	69,765,793	61,336,654
<u>Annexure - VII</u>		
<u>CASH AND BANK BALANCES</u>		
Cash in hand	663,413	470,964
Balance with Banks in Savings Bank & Current Accounts	34,389,397	53,915,893
Fixed Deposit with South Indian Bank	15,422,479	18,200,000
Fixed Deposit with Co-operative Bank	332,000	-
Fixed Deposit with ICICI Bank	6,300,000	-
	57,107,289	72,586,857
<u>Annexure - 1</u>		
<u>GRANTS RECEIVED DOMESTIC</u>		
Grant from Agricultural Technology Management Agency	-	3,800
Grant from SFAC	3,072,365	1,602,610
Grant from State Horticulture Mission, Trichur	205,060	-



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
<u>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</u>		
Grant From NABARD, Tamil Nadu	2,567,000	1,129,118
Grant From NABARD, Kerala	8,975,000	1,785,000
Grant from Centre from Environment Development	42,000	27,500
Grant from World Vision, Dhumka	73,800	-
Grant From Jharcraft-Dumka	5,068,348	-
Grant from FMO Project- EMFIL	3,000,000	-
Grant From EMFIL CSR Activities	-	1,429,329
Grant from YES BANK, CSR Activities	-	1,018,084
Grant from TATA Power- Dumka, Jharkhand	58,176	619,101
Grant received from SC-ST development dept- Meal fees	1,631,000	397,600
Grant received from SC-ST development dept- Education fees	736,482	731,400
E-Grants received fromm ABLC, Thachanpara Hospital	304,500	-
Grant received from KRWSA, Thiruvananthapuram	-	1,162,100
Grant received from Vananchal Grameen Bank, Dumka	-	212,800
	25,733,731	10,118,442
<u>Annexure - 2</u>		
<u>GRANTS RECEIVED FOREIGN (FCRA 2010 covered)</u>		
Grant from Oak seed Ministries	1,114,756	1,173,816
Grant from Health Bridge	3,334,945	3,244,190
Grant received from Normisjon - Stone Quarry Project	4,857,197	7,208,139
Grant received from Normisjon- LIMS Project	5,400,794	-
Individual donations	113,842	121,603
Grant from NETHERLANDSE FINANCIERING	1,621,208	-
Grant from Lutheran World International Services	-	3,977,521
Grant from ILO Follow-up project	-	164,500
Reimbursement from DULT- Bangalore	-	598
Reimbursement from Water.Org	-	4,890,561
	16,442,742	20,780,928
<u>Annexure - 3</u>		
<u>DONATION RECEIVED</u>		
Individual donations	-	1,127,480
Let them Smile - Dhumka (Child care Program)	2,283,713	3,852,516
	2,283,713	4,979,996



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

Particulars	31.03.2017 ₹	31.03.2016 ₹
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS		
Annexure - 4		
INCOME FROM INVESTMENTS		
Interest on Savings Bank accounts	1,823,374	1,796,255
Interest on Fixed Deposits with Banks	1,645,684	796,563
	3,469,058	2,592,818
Annexure - 5		
GENERAL PROJECTS INCOME		
Income from Green conservancy Project	422,400	250,671
Donation for Chennai Flood relief	-	572,959
Discount Received	8,119	-
Monitoring and Evaluation	-	165,600
Reimbursement - Car Free Day Expenses	1,085,274	83,000
Reimbursement- Jharcraft, Dumka	-	100,000
Reimbursement - Akshya- Tuberculosis Project	71,580	-
Reimbursement of Rent	1,109,080	-
Interest received on Income Tax Refund	229,202	-
Agricultural Income	838,603	2,638,074
Income from insurance services-ICICI	752	24,649
Income from insurance services- SBI LIFE	27,797	54,463
Royalty Income	-	37,423,108
Income from Livelihood activities to run Childcare centres- Du	2,336,374	-
Income from Scrape sale	1,540	-
Miscellaneous income	1,511,389	17,559
Reimbursement- ILO Follow-up project	-	95,788
	7,642,111	41,425,871
Annexure - 6		
ESAF MEDICAL MISSION INCOME		
Income from Hospital		
Income from Thachanpara Hospital	42,551,804	-
Pharmacy Income	-	12,781,537
Income From Nursing School	-	14,186,043
Other Income	-	1,034,500
	-	1,268,326
	42,551,804	29,270,406



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS		
<u>Annexure - 7</u>		
<u>FINANCIAL COST</u>		
Interest & Processing fee on Borrowings	1,675,458	4,360,737
	1,675,458	4,360,737
<u>Annexure - 8</u>		
<u>GENERAL PROJECTS EXPENSES</u>		
Employee Benefit Expenses	3,157,522	2,003,844
Office Expenses	179,805	707,536
Travelling and conveyance	651,585	700,892
Auditors Expenses	30,987	55,469
Consultation Fees	579,723	521,809
Duty & Legal Charges	124,641	795,343
Fees & subscription& registration renewal expenses	81,545	89,646
Rent	415,815	217,139
Repairs and Maintenance	321,387	83,238
Vehicle Maintenance- Repairs	237,324	445,802
Vehicle Maintenance- Fuel	228,805	
Lease Rentals	100,000	100,000
Interest, Rates & Taxes	31,430	213,873
Internet Charges	3,075	
Insurance and Tax paid	138,775	
Community Transformation Hub, Trichur- CSR expenses	1,383,120	1,168,084
Community Knowledge Centre-Dumka- CSR expenses	2,117,397	1,429,329
Let them Smile - Children's Educations Aid - Jharkhand	-	2,839,464
KRWSA Expenses incurred	691,547	1,239,030
Farmers Producers Project expense- NABARD	7,299,551	5,102,318
Women Empowerment Training, Dumka	-	753,078
Small Farmers Agri-Consortium Project expense- SFAC	1,321,565	2,351,424
Other project expenses	6,205,308	6,416,992
Miscellaneous Expenses	22,063	88,284
Grant aid paid to Prachodan Development Services	-	8,000,000
	25,322,970	35,322,594



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS		
<u>Annexure – 09</u>		
FOREIGN CONTRIBUTION REGULATION ACT, 2010 COVERED EXPENSES		
Employee Benefit Expenses	4,154,098	2,838,311
Office Expenses	169,535	639,854
Travelling and conveyance	303,012	814,443
Administration Expenses	450,012	230,808
Anniversaries and Celebrations	-	627,493
Vehicle maintenance- Repairs	-	13,700
Rent	-	301,358
Repairs & maintenance	-	32,726
Women Volunteer Social Enterprise Project, Chennai	-	3,816,584
Community Mobilisation Expense- Nagpur	-	883,775
Stone quarry project expenses- Dumka	-	4,116,412
Miscellaneous Expenses	52,947	53,385
Lahanthi Institute of Multiple Skill project , Dumka	-	3,991,393
Nirmal Jeevadhara Project- Nagpur	-	4,124,328
Other Project Expenses	10,231,902	800
	15,361,506	22,485,370
<u>Annexure – 10</u>		
ESAF MEDICAL MISSION EXPENSES		
Medicines / Ayurvedic/ X-Ray/ Laboratory Consumed	-	12,532,671
Employee Benefit Expenses	17,609,371	6,470,151
Advertisement & Publicity	160,212	60,920
Office Expenses	1,464,189	-
Festival allowance paid- Nusring school	8,000	51,050
Generator Maintenance	268,222	142,106
Upkeep charges- Hospital	442,438	270,300
Lease rent- Hospital	140,758	-
Registration renewal Expenses- Hospital	14,000	32,200
Mess expense- Hospital	188,086	272,145
Promotional expenses - Nursing school	59,722	-
Promotional expenses- Hospital	50,797	18,290
Honorarium- Hospital	-	5,481,850
School of Nursing expense	254,111	120,173
Staff incentive- Hospital	55,000	-
Stipend - Hospital	446,320	-
Opening Stock	630,085	-

EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Particulars	31.03.2017 ₹	31.03.2016 ₹
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS		
Rent- Hospital	195,565	179,000
Repairs & Maintenance- Hospital	1,858,835	809,430
Repairs & Maintenance- Nursing school	601,854	
Travelling expense	529,130	102,139
Vehicle maintenance- Hospital	259,332	201,245
Vehicle maintenance- Nursing school	57,422	
Office maintenance- Hospital	-	920,489
Internet charges	23,050	
Miscellaneous expenses- Hospital	256,411	114,566
Other Medical Expenses	16,462,343	329,683
	42,035,253	28,108,408



EVANGELICAL SOCIAL ACTION FORUM

MANNUTHY, THRISSUR, KERALA

DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2017

Particulars	G R O S S		A D D I T I O N		Deletions	Total	Rate %	Upto 31.03.16	During the year	Deletions	Total	W.D.V as on 31.03.2017	W.D.V as on 31.03.2016
	Less than 180 days	More than 180 days	Less than 180 days	More than 180 days									
1. General Projects													
Land					100,000.00	91,281,843.00						91,281,843.00	91,014,843.00
Lease Land- Dumka		367,000.00				2,500,306.00		2,753,901.00	457,934.00		3,211,835.00	2,500,306.00	2,500,306.00
Building		806,397.00				11,912,570.90	5.00	698,908.00	91,858.00		790,766.00	8,700,735.90	8,352,273.00
Furniture & Fittings		88,844.00				1,617,482.44	10.00	297,157.00	27,091.00		324,248.00	826,716.44	829,731.00
Office equipments		4,777,654.50				6,486,368.17	15.00	1,997,410.00	673,344.00		2,670,754.00	153,516.50	180,608.00
Plant & Machinery		5,560,368.17				4,403,864.50	15.00	2,237,815.00	324,908.00		2,562,723.00	3,562,958.00	3,562,958.00
Vehicle		4,415,864.50			12,000.00	2,765,391.00	25.00	1,896,303.00	217,272.00		2,113,575.00	1,841,141.50	2,178,050.00
Computer & Acc.		2,500,394.00				127,780.00	15.00	111,843.00	2,391.00		92,781.00	651,816.00	604,091.00
Digital Video Camera		103,000.00				103,000.00	15.00	92,781.00	1,533.00		94,314.00	13,546.00	15,937.00
LCD Projector		32,767.00				32,767.00	15.00	24,275.00	1,274.00		25,549.00	8,686.00	10,219.00
Sundry Equipments		19,998.00				19,998.00	15.00	14,661.00	801.00		15,462.00	4,536.00	8,692.00
Dumpy level Instruments		573,699.00				631,539.00	15.00	239,546.00	58,799.00		298,345.00	4,536.00	5,337.00
Tools & Implants		15,552.45				15,552.45	60.00	15,552.00	0.45		15,552.00	333,194.00	334,153.00
Library Books		430,600.00				430,600.00	25.00	196,008.00	58,648.00		254,656.00	175,944.00	234,592.00
Trade Mark		120,407,748.96			112,000.00	122,806,826.96		10,576,160.00	1,915,853.00		12,492,013.00	110,314,813.96	109,831,590.00
2. FCRA Projects													
Furniture & Fittings		2,550,451.00				2,550,451.00	10.00	1,126,321.00	142,413.00		1,268,734.00	1,281,717.00	1,424,130.00
Office equipments		1,564,879.00				1,591,283.00	15.00	786,086.00	120,783.00		906,869.00	684,434.00	778,813.00
Vehicle		4,997,928.00				7,670,181.00	25.00	4,388,206.00	820,494.00		5,208,700.00	1,457,492.00	1,714,696.00
Computer & Acc.		7,520,189.00				200,000.00						2,461,481.00	3,131,983.00
Land		200,000.00				522,792.00	5.00	174,481.00	17,416.00		191,897.00	200,000.00	200,000.00
Building		522,792.00				1,085,285.00						330,895.00	348,311.00
Buildings Work-In-Progress- LIMS		1,085,285.00				2,308,723.00	15.00	788,724.00	228,000.00		1,016,724.00	1,085,285.00	1,085,285.00
Plant & Machinery		2,262,883.00				8,991.00	60.00	8,991.00			8,991.00	1,291,999.00	1,474,159.00
Library Books		8,991.00				385,285.00	15.00	272,194.00	16,963.00		289,157.00	96,128.00	104,751.00
Tools & Implants		376,948.00											
Total		21,090,346.00				21,320,919.00		10,828,215.00	1,603,273.00		12,431,488.00	8,889,431.00	10,262,128.00
3. ESAF Medical Mission													
Land						16,733,236.00							
Building		12,174,045.27				12,174,045.27	5.00	3,659,684.00	425,718.00		4,085,402.00	16,733,236.00	16,733,236.00
Bio Gas Plant		221,209.00				221,209.00	15.00	160,932.00	9,042.00		169,974.00	8,088,643.27	8,514,361.00
Computer & Acc.		478,533.00				603,293.00	25.00	396,431.00	51,716.00		448,147.00	51,235.00	60,277.00
Furniture & Fittings		8,005,667.00				942,789.00	10.00	3,848,292.00	438,428.00		4,286,720.00	155,146.00	82,102.00
Plant & Machinery		942,789.00				942,789.00	15.00	461,488.00	72,195.00		533,683.00	3,945,847.00	4,157,375.00
Clinical equipments		13,882,877.00				13,924,033.00	20.00	10,780,775.00	628,652.00		11,409,427.00	409,106.00	481,301.00
Computerised Radiography		90,180.00				780,000.00	25.00	54,906.00	195,000.00		251,406.00	2,514,606.00	3,102,102.00
Office equipments		1,551,500.00				90,180.00	15.00	54,906.00	5,291.00		60,197.00	585,000.00	604,091.00
Mobilo		2,724,316.00				55,252,852.27	15.00	19,362,508.00	2,058,767.00		21,421,275.00	33,831,577.27	35,274.00
Total		52,528,536.27				52,528,536.27		19,362,508.00	2,058,767.00		21,421,275.00	33,831,577.27	33,166,028.00
4. JALANIDHI PROJECT, KUTTIYATTUOR													
Computer & Acc.		43,039.00				43,039.00	25.00	21,758.00	5,320.00		27,078.00	15,961.00	21,281.00
Furniture & Fittings		95,781.00				95,781.00	10.00	24,833.00	7,095.00		31,928.00	63,853.00	70,948.00
Total		138,820.00				138,820.00		46,591.00	12,415.00		59,006.00	79,814.00	92,229.00
Grand Total		194,165,451.23				194,165,451.23		40,813,474.00	5,590,308.00		46,403,782.00	153,115,636.23	153,351,975.00
Previous Year		185,999,136.81				194,165,451.23		35,498,871.50	5,314,605.00		40,813,476.50	153,351,974.31	150,478,425.14



EVANGELICAL SOCIAL ACTION FORUM
MANNUTHY, THRISSUR, KERALA

Schedules to the Audited Financial Statements for the Year ended 31st March, 2017
Significant Accounting Policies and Notes on Accounts

SIGNIFICANT ACCOUNTING POLICIES:

Basis of Preparation of Financial Statements:

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.

Revenue Recognition:

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.

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.

Fixed Assets:

These are stated at cost.

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	25.00%
Vehicle	15.00%
Office Equipments	15.00%
Clinical Equipments	20.00%
Plant & Machinery	15.00%

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 ACCOUNTS:**

1 **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.

Prof. Elizabeth John (President)

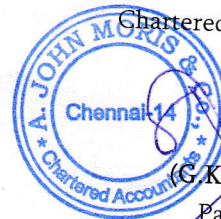
K. Paul Thomas (Secretary)

Saleena George (Treasurer)

Place : Thrissur

Date : 05/09/2017

Vide our separate report of even date.
for A. JOHN MORIS & Co.,
Chartered Accountants



(G. KUMAR)
Partner

Membership No. 023082