

AUDITOR'S REPORT

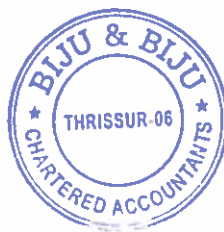
I have examined the balance sheet of YOUNG MENS CHRISTIAN ASSOCIATION, PALACE ROAD, THRISSUR 680020 as at 31st March, 2024 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the above named institution visited by me so far as appears from my examination of the books.

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- (i) In the case of the balance sheet, of the state of affairs of the above named institution as at 31st March, 2024 and
- (ii) In case of the Income and Expenditure Account, the excess of expenditure over income of the accounting year ending on 31st March, 2024.

For Biju & Biju



CA. Biju P S

FRN: 009088S

M.No: 216140

Thrissur

26.09.2024

UDIN: 24216140BKAKMX9599



BIJU & BIJU CHARTERED ACCOUNTANTS

West Hill, Kuriachira P.O., Thrissur 680 006, Kerala, India.

Tel: +91 487 232 2122, 232 0614

YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH 2024

LIABILITIES	Sch	AMOUNT (₹)	ASSETS	Sch	AMOUNT (₹)
CAPITAL ACCOUNT			FIXED ASSETS	5	1,24,16,576.54
Capital Fund	1	3,70,85,503.49			
Membership Fee	2	88,23,040.00	INVESTMENT		
Endowment Fund		11,000.00	Fixed Deposit	6	4,11,28,655.00
Kannara Building Fund		11,80,000.00			
			CURRENT ASSETS, LOANS AND ADVANCES		
NON CURRENT LIABILITIES			Prepaid Expenses	7	1,22,638.00
Deposits & Advances	3	1,15,08,675.00	Loans and Advances	8	1,35,253.00
			TDS & Income Tax Refund Receivable	9	35,28,664.23
CURRENT LIABILITIES			Sundry Debtors	10	94,978.79
Advance Received	4	7,425.00	GST Receivable		27,950.00
Suspense A/C		11,840.00	Bank Account	11	11,87,814.93
Tribal Education Fund		21,400.00	Cash-in Hand		29,079.00
HIV Project Fund		1,530.00			
GST Payable		8,102.00			
TDS payable		13,094.00			
		5,86,71,609.49			5,86,71,609.49

Notes & Additional Information[sch:19]

For The Young Men's Christian Association Thrissur
YMCA Tower Palace Road, Thrissur-680 020

As per our report of even date attached
For Biju & Biju

President

Gen.Secretary

Treasurer



CA Biju P S
M.No.216140
FRN: 009088S

THRISSUR
26.09.2024

UDIN: 24216140BKAKMX9599

YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	Sch	AMOUNT (₹)	INCOME	Sch	AMOUNT (₹)
Administrative Expenditure	12	35,37,357.01	Room Rent & Transient Fee		49,68,603.53
Depreciation	5	9,13,016.86	Miscellaneous Income	17	15,704.00
Guest House Expenses	13	18,91,941.62	Interest Income	18	27,10,396.00
Insurance	14	32,543.55	Hall Rent		4,41,510.00
Other Expenses	15	4,13,793.50	Hostel Income		1,38,359.00
Programme Expenses	16	13,56,410.81	Yoga Registration Fee		4,800.00
GST Ineligible ITC		1,16,586.42	Rental Income (Josco)		73,84,653.30
Write off Debtors		6,659.00	Rental Income (TATA Tower)		6,25,800.00
Renovation & Repair		45,43,859.60	Profit on Sale of Property		4,62,001.10
Excess of Income over Expenditure		39,39,658.56			
		<u>1,67,51,826.93</u>			<u>1,67,51,826.93</u>

For The Young Men's Christian Association Thrissur
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M.No.216140

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YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

SCHEDULE - 1

Capital Fund

Opening Balance	
Add: Excess of Income over Expenditure	3,39,89,196.91
	<u>39,39,658.56</u>
	3,79,28,855.47
Less: Capital Fund -Kannara	8,43,351.98
	<u><u>3,70,85,503.49</u></u>

SCHEDULE- 2

Membership Fee

Life Membership & Ordinary Membership Fee	
Opening Balance	88,07,140.00
Add: Additions during the Year	15,900.00
	<u><u>88,23,040.00</u></u>

SCHEDULE- 3

Deposits & Advances

Rent Security Deposit	1,00,00,000.00
Caution Deposit	33,000.00
Neon Board Security Advance	7,21,000.00
Deposit (Tata Tower)	1,32,000.00
Hoarding Board Deposit	1,50,000.00
Hall Rent Advance	46,090.00
Room Rent Advance	3,96,585.00
Hostel-Caution Deposit	30,000.00
	<u><u>1,15,08,675.00</u></u>

SCHEDULE- 4

Advance Received

Hangover Films	
	7,425.00
	<u><u>7,425.00</u></u>

SCHEDULE- 5

Fixed Assets

(Separate Sheet Attached)

For The Young Men's Christian Association Thrissur
YMCA Tower Palace Road, Thrissur-680 020

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YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

SCHEDULE- 6

Fixed Deposit

Fathima Nagar Co-op.Bank- A/c No. 47989	2,269.00
Union Bank of India- 338903020000736	20,336.00
SIB FD	61,10,729.00
FD CSB-02587696-110001	9,043.00
CSB FD	1,31,66,491.00
ESAF FD	58,67,465.00
Canara FD	53,17,426.00
Federal Bank FD	53,17,641.00
Indian Bank FD	53,17,255.00
	<u>4,11,28,655.00</u>

SCHEDULE- 7

Prepaid Expenses

AMC- A/C Systems	56,750.00
AMC- Generator	11,337.00
AMC - HT Fittings	18,000.00
AMC-Lift Service	30,551.00
AMC- Computer	6,000.00
	<u>1,22,638.00</u>

SCHEDULE-8

Loans and Advances

Locker Deposit- CSB	500.00
Locker Deposit- FNCB	6,000.00
Security Deposit Electricity	1,26,753.00
Salary Advance (Ajitha)	2,000.00
	<u>1,35,253.00</u>

SCHEDULE- 9

TDS & Income tax refundable

Prior Period Balance	7,81,217.00
Add: TDS - FY 2019-20	4,915.00
TDS - FY 2021-22	4,96,969.23
TDS - FY 2022-23	11,15,709.00
TDS - FY 2023-24	11,29,854.00
	<u>35,28,664.23</u>

SCHEDULE- 10

Sundry Debtors

Kerala ATC Telecom Infrastructure (P)Ltd (TATA Tower) Kudumbasree	82,586.35
	12,392.44
	<u>94,978.79</u>

For The Young Men's Christian Association Thrissur
YMCA Tower Palace Road, Thrissur-680 020



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YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

SCHEDULE- 11

Bank Account

Canara Bank - 1559	1,45,431.65
SIB MG Road- 53000052033	1,48,599.48
SIB - 50264-(Dormant)	14,628.84
SBI- 67106960204	3,12,926.58
Fathima Nagar Co.op Bank	5,337.00
Federal Bank A/c 10140100323833	22,417.00
CSB College Road	4,60,198.97
CSB College Road(Salary Accountant) 190003	74,222.87
Indian Bank A/c-752206405	4,052.54

11,87,814.93

SCHEDULE- 12

Administrative Expenditure

Accounting Charge	36,000.00
Advertisement Expense	53,610.00
AMC	1,12,480.15
Annual General Meeting	11,632.00
Audit Fee	27,140.00
Board Meeting Expenses	69,066.00
Computer Maintenance	18,212.08
ESI Contributions	36,557.00
Election Expenses	74,085.00
Fire Maintenance	34,950.00
Fire NOC	30,000.00
Gift & Compliments	48,702.00
HT Maintenance	17,995.00
Internet Charges	35,900.00
Legal Charges	57,500.00
Marketing Expenses	2,81,818.00
Medical Assistance & Relief	1,85,907.00
National Affiliation Fee	88,913.00
Onam Gift (staff)	28,100.00
PF Contribution	19,920.00
Photography Expense	2,000.00
Postage & Courier	1,329.00
Printing & Stationery	23,689.78
Professional Fee	7,700.00
Professional Tax(Hostel)	2,600.00
Rates & Taxes	210.00
Salary and Allowance	21,03,321.00
Sub Region Meeting	13,700.00
Sub Region Contribuion	1,000.00
Telephone Charges	53,225.00
Region Contribuion	5,000.00
Travelling Expenses	29,595.00
X' mas Gift	25,500.00

35,37,357.01



(Continued...)

SCHEDULE- 13

(Continued...)

Guest House Expenses

A/C Maintenance	
Cable T V Subscription	19,308.36
Electrical Inspection Fee	41,955.00
Electrical Maintenance	10,450.00
Electricity Charges	34,120.00
Generator Maintenances	7,87,510.00
Generator Diesel	11,840.00
Guest House Maintenance	59,610.00
Office Maintenance	3,75,453.73
License Fee-Hostel	35,283.00
License Fee-Lift	13,260.00
Newspaper & Periodicals	7,715.00
Repairs & Maintenance	17,995.00
Washing & Laundry	2,55,762.57
Waste Removal Expences	1,61,751.96
Water Expenses	16,100.00
	43,827.00
	<u>18,91,941.62</u>

SCHEDULE- 14**Insurance**

Insurance (Building IGH, Palace Road)	21,863.55
Insurance (Xylo-KL 08 AS 8575)	10,680.00
	<u>32,543.55</u>

Schedule- 15**Other Expenses**

Bank Charges	1,959.80
Bouquet and Wreath Expenses	11,255.00
Coolie Charges	43,670.00
Diesel - Xylo	17,906.00
Discount Allowed	2,31,526.59
Donation Paid	25,000.00
SMS Charges	7,000.00
Duplicate ID Card	700.00
Establishment	64,382.00
Service Charges	1,048.13
Interest on TDS	75.00
TDS Expenses	2,920.00
Round Off	230.98
Security Charges	3,000.00
Vehicle Maintenance	3,120.00
	<u>4,13,793.50</u>

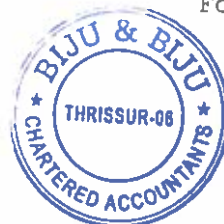
For The Young Men's Christian Association Thrissur
 YMCA Tower Palace Road, Thrissur-680 020

As per our report of even date attached
 For Biju & Biju


 President


 Gen. Secretary


 Treasurer





CA Biju P S
 M.No.216140
 FRN: 009088S

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YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

Schedule- 16

Programme Expenses

Anti Drug Day	4,300.00
Blood Donation	4,700.00
A O S Meeting	2,500.00
Carol Competition	1,56,628.00
Deepavaly Celebration	37,365.00
Family Meet	7,92,279.21
Music Workshop	15,782.00
General Programmes	54,100.00
Independence Day Celebration	3,367.00
International Yoga Day	3,500.00
Kargil Vijay Diwas	4,980.00
Medical Camp	34,680.00
Onam Celeberation Expenses	750.00
Programme Expenses(SPL)	56,200.00
Republic Day Celebration	2,565.00
Sports Meet	48,488.00
Summer Camp Expense	66,305.60
Sub Region Programmes	11,081.00
Uni-Y Patriotic Song	30,835.00
Uni-Y Leadership Camp	1,567.00
Week of Prayer	18,610.00
Aadhar Seva Camp	5,828.00
	13,56,410.81

Schedule- 17

Miscellaneous Income

Directory Sale	700.00
Sale of Newspaper	1,504.00
Cleaning Charges Received	13,500.00
	15,704.00

Schedule- 18

Interest Income

Interest on Security deposit(Electricity)	5,387.00
Interest on SB	82,953.00
Interest on Incometax Refund	47,020.00
Interest on FD	25,75,036.00
	27,10,396.00

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YOUNG MENS CHRISTIAN ASSOCIATION

PALACE ROAD, THRISSUR

SCHEDULE- 5

FIXED ASSETS

Particulars	Rate	WDV as on March 31, 2023	Addition		Deduction	Total	Depreciation for the Year	WDV as on March 31, 2024
			More than 182 days	Less than 182 days				
Building (let out)	0%	46,22,348.44	-	-	-	46,22,348.44	-	46,22,348.44
Land	0%	77,474.00	-	-	-	77,474.00	-	77,474.00
Land (kannara)	0%	1,28,08,229.00	-	-	1,28,08,229.00	-	-	-
Bed	10%	2,72,740.97	63,915.91	-	-	3,36,656.88	33,665.69	3,02,991.19
Building	10%	38,88,558.11	-	-	-	38,88,558.11	3,88,855.81	34,99,702.30
Compound wall	10%	65,177.61	-	-	-	65,177.61	6,517.76	58,659.85
Counseling training centre cf project	10%	1,55,779.52	-	-	-	1,55,779.52	15,577.95	1,40,201.56
Electrical fittings	10%	2,87,730.57	-	5,000.00	-	2,92,730.57	29,023.06	2,63,707.51
Furniture & fixtures	10%	12,38,821.68	20,373.66	6,93,454.92	-	19,52,650.26	1,60,592.28	17,92,057.98
Gate	10%	22,876.79	-	-	22,876.79	-	-	-
Name board	10%	9,508.02	-	-	-	9,508.02	950.80	8,557.22
Neon board	10%	65,074.02	-	-	-	65,074.02	6,507.40	58,566.62
Pipe Fittings (kannara)	10%	34,523.45	-	-	34,523.45	-	-	-
Reception counter	10%	17,436.19	-	-	-	17,436.19	1,743.62	15,692.57
Step ladder	10%	11,436.36	-	-	-	11,436.36	1,143.64	10,292.72
Air conditioner	15%	3,85,295.26	59,876.70	-	-	4,45,171.96	66,775.79	3,78,396.17
Bore well	15%	3,846.58	-	-	-	3,846.58	576.99	3,269.60
Cycle	15%	204.19	-	-	204.19	-	-	-
Drainage system	15%	5,227.26	-	-	-	5,227.26	784.09	4,443.17
Emergency light&torch	15%	573.25	-	-	-	573.25	85.99	487.27
Fire fighting equipment	15%	38,565.05	-	-	-	38,565.05	5,784.76	32,780.29
Microphone	15%	5,065.87	-	-	-	5,065.87	759.88	4,305.99
Generator	15%	41,272.33	-	-	-	41,272.33	6,190.85	35,081.48
Intercom	15%	9,568.91	-	-	9,568.91	-	-	-
Incrinator	15%	59,200.00	-	-	-	59,200.00	8,880.00	50,320.00
Heater	15%	56,143.62	52,960.00	-	-	1,09,103.62	16,365.54	92,738.07



(Continued...)

(Continued...)

Bore well pump set (kannara)	15%	8,425.62	-	-	8,425.62	-	-	42,591.00	-	2,65,299.00
LED Bulb Board	15%	2,48,640.00	11,350.00	47,900.00	-	-	-	26,225.52	-	1,48,611.27
Lift	15%	1,74,836.79	-	-	-	-	-	2,639.69	-	22,079.43
Mobile phones	15%	10,476.75	-	14,242.37	-	-	-	16,412.09	-	1,20,259.86
Motors	15%	82,155.95	-	54,516.00	-	-	-	230.75	-	1,307.56
Music systems	15%	1,538.30	-	-	-	-	-	2,801.20	-	7,076.80
Printer	40%	4,128.00	-	5,750.00	-	-	-	-	-	-
Water Pump (kannara)	15%	7,841.75	3,274.02	-	11,115.77	-	-	217.18	-	1,230.71
Slurry pump	15%	1,447.90	-	-	-	-	-	365.10	-	2,068.91
Stabilizer	15%	2,434.02	-	-	-	-	-	182.29	-	1,032.96
Tele phone	15%	1,215.25	-	-	-	-	-	11,266.70	-	63,844.61
Transformer	15%	75,111.31	-	-	-	-	-	165.81	-	939.61
Thermo Scanner	15%	1,105.43	-	-	-	-	-	200.49	-	1,136.13
Torch	15%	1,336.63	-	-	-	-	-	34,181.59	-	2,18,299.06
TV	15%	1,23,524.34	79,749.52	49,206.79	-	-	-	409.17	-	2,318.65
Trolley	15%	2,727.83	-	-	-	-	-	416.04	-	2,357.56
Water purifier	15%	2,773.61	-	-	-	-	-	13,664.60	-	77,432.73
Xylo car	15%	91,097.33	-	-	-	-	-	7,864.33	-	16,826.49
CCTV Camera	40%	14,630.81	-	10,060.00	-	-	-	1,591.04	-	2,386.56
Computer	40%	3,977.60	-	-	-	-	-	810.38	-	9,994.63
Punching Machine	15%	-	-	10,805.00	-	-	-	-	-	-
Total		2,50,42,102.24	2,91,499.81	8,90,935.08	1,28,94,943.72	1,33,29,593.41	9,13,016.86	1,24,16,576.54		

Note: No depreciation has been claimed for Let out Building

For The Young Men's Christian Association Thrissur
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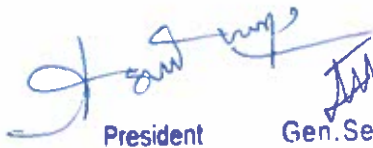
Schedule- 19

NOTES & ADDITIONAL INFORMATION

- 1 The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
- 2 Fixed asset are valued at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
- 3 Expenses are accounted on mercantile basis but some expenses due to their peculiar nature are accounted for on cash basis
- 4 Balance of debtors and cash are subject to confirmation.
- 5 Final Accounts has been prepared on going concern assumption.

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