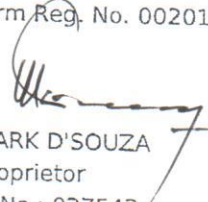



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOR
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2020

PARTICULARS	SCH	AS AT 31 MARCH 2020	AS AT 31 MARCH 2019
SOURCES OF FUNDS			
Capital Fund	1	37,34,883.46	34,57,286.46
Restricted Funds	2	14,58,948.13	18,86,160.13
Total		51,93,831.59	53,43,446.59
APPLICATION OF FUNDS			
Property, Plant and Equipment	3	37,34,883.46	34,57,286.46
Investments	4	14,00,000.00	18,50,000.00
Current Assets	5	58,948.13	36,160.13
Total		51,93,831.59	53,43,446.59
Significant Accounting Policies and Notes on accounts		9	
The schedules referred to above and notes to accounts form an integral part of the Financial Statements		As per our report of even date	
<p style="text-align: center;"><i>Sr. Jeyarani</i> Sr. Jeyarani President PRESIDENT THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY Place : Bangalore ST. JOSEPH'S CONVENT Date : 31 October 2020 COONOR - 643 101, NILGIRIS</p>		<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 0020145</p> <div style="text-align: center;">  MARK D'SOUZA Proprietor M.No : 027542 UDIN : 20027542AAAACP3706 </div> <div style="text-align: right;">  </div>	

THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOOR
FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
INCOME			
Grants / Subsidies Received	6	6,30,677.00	1,98,405.00
Total		6,30,677.00	1,98,405.00
EXPENDITURE			
Grants / Subsidies Disbursed	7	6,30,150.00	1,97,500.00
Administrative Expenses	8	527.00	905.00
Depreciation		1,95,503.00	1,40,938.00
Total		8,26,180.00	3,39,343.00
SURPLUS / (DEFICIT)		(1,95,503.00)	(1,40,938.00)

Significant Accounting Policies and Notes on accounts

The schedules referred to above and notes to accounts form an integral part of the Financial Statements

9

As per our report of even date

Sr. Jeyarani
 Sr. Jeyarani
 President
 PRESIDENT
 THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY
 Place : Bangalore
 ST. JOSEPH'S CONVENT
 Date : 31 October 2020
 COONOOR - 643 101, NILGIRIS

For MARK D'SOUZA & CO.
 Chartered Accountants
 Firm Reg. No. 002014S

Mark D'Souza
 MARK D'SOUZA
 Proprietor
 M.No : 027542
 UDIN : 20027542AAAACP3706



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOOR
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 1 - CAPITAL FUND

PARTICULARS	AS AT	AS AT
	31ST MARCH 2020	31ST MARCH 2019
	Rs Ps	Rs Ps
As per last Balance Sheet	34,57,286.46	35,40,724.46
Less: Deficit during the year	(1,95,503.00)	(1,40,938.00)
Add: Capitalisation of Assets purchased out of Project Grants	4,73,100.00	57,500.00
Grand Total	37,34,883.46	34,57,286.46

SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT	RECEIPTS	TOTAL	REVENUE	CAPITAL	AS AT
	01ST APRIL					31ST MARCH
	2019	Rs Ps	Rs Ps	EXPENDITURE	EXPENDITURE	2020
	Rs Ps		Rs Ps	Rs Ps	Rs Ps	Rs Ps
Foreign Contribution Projects						
Education & Medical Care of The Poor Children	2,76,243.30	-	2,76,243.30	1,26,000.00	-	1,50,243.30
Interest & Administration	11,15,832.90	49,302.00	11,65,134.90	527.00	-	11,64,607.90
Sale of Vehicle	1,11,501.00	-	1,11,501.00	-	-	1,11,501.00
Welfare of Children Special School	3,82,582.93	1,54,163.00	5,36,745.93	31,050.00	4,73,100.00	32,595.93
	18,86,160.13	2,03,465.00	20,89,625.13	1,57,577.00	4,73,100.00	14,58,948.13
Grand Total	18,86,160.13	2,03,465.00	20,89,625.13	1,57,577.00	4,73,100.00	14,58,948.13



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOR
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 4 - INVESTMENTS

PARTICULARS	AS AT 01ST APRIL 2019	PAYMENTS	TOTAL	RECEIPTS	AS AT 31ST MARCH 2020
	Rs Ps	Rs Ps	Rs Ps	Rs Ps	Rs Ps
Fixed Deposits - Restricted Fund					
Fixed Deposits - Restricted Fund	18,50,000.00	4,00,000.00	22,50,000.00	8,50,000.00	14,00,000.00
	18,50,000.00	4,00,000.00	22,50,000.00	8,50,000.00	14,00,000.00
Grand Total	18,50,000.00	4,00,000.00	22,50,000.00	8,50,000.00	14,00,000.00

SCHEDULE 5 - CURRENT ASSETS

PARTICULARS	AS AT 01ST APRIL 2019	DEBIT	TOTAL	CREDIT	AS AT 31ST MARCH 2020
	Rs Ps	Rs Ps	Rs Ps	Rs Ps	Rs Ps
Cash Balances					
Cash In Hand	132.75	1,46,000.00	1,46,132.75	1,46,000.00	132.75
	132.75	1,46,000.00	1,46,132.75	1,46,000.00	132.75
Bank Balances					
Canara Bank A/c No.7659	36,027.38	10,53,465.00	10,89,492.38	10,30,677.00	58,815.38
	36,027.38	10,53,465.00	10,89,492.38	10,30,677.00	58,815.38
Grand Total	36,160.13	11,99,465.00	12,35,625.13	11,76,677.00	58,948.13



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
 THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOR
 FOREIGN CONTRIBUTION ACCOUNT
 SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 6 - GRANTS / SUBSIDIES RECEIVED

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Foreign Contribution Grants (To The Extent Utilised)	6,30,677.00	1,98,405.00
Grand Total	6,30,677.00	1,98,405.00

SCHEDULE 7 - GRANTS / SUBSIDIES DISBURSED

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Foreign Contribution Grants Utilised	6,30,150.00	1,97,500.00
Grand Total	6,30,150.00	1,97,500.00

SCHEDULE 8 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Bank Charges	527.00	905.00
Grand Total	527.00	905.00



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOOR
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2020

SCHEDULES 9 – SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Organisation Overview:

The Nilgiris St. Joseph's Sisters Society - Coonoor - Foreign Contribution Account , is a unit of The Nilgiris St. Josephs Sisters Society, Society registered under the Societies Registration Act XXI of 1860 vide registration No 3 of 1949 dated 19 January 1949 , under section 12A of the Income tax Act, 1961 vide No 212 (708) /75 No.1476 dated 31 March 1975 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 075970069 dated 07 August 2016 . The Society's charitable activities are in the areas of education, empowerment, public health and community development services..

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Method of Accounting :

The accounts have been prepared primarily on historical cost convention, on going concern basis. All items of Income & Expenditure have been accounted for on cash basis unless otherwise stated.

2. Accounting for Grants :

- a. Foreign contribution grants received are accounted as Restricted Funds in the Balance Sheet in consonance with the Grant Agreements with the Donors and the said grants are recognised in the Income & Expenditure Account to the extent they are utilised in the respective year/s.
- b. Assets acquired/constructed out the said grants during the year are charged to respective Project Grant Account at the time of acquisition/construction. At the end of the year the total cost of Assets acquired during the year is added to Property, Plant and Equipment with a corresponding increase in the Capital Fund.
- c. The balance of unutilised Grants - which in terms of the Grant Agreements, are specifically restricted/ agreed to belong to the Donor/s are carried forward in the respective Project accounts as Restricted Funds to be utilised in the subsequent years.
- d. The income earned on funds, assets relating to the Donor/s or in course of executing its programme; are treated as part of the Grants in terms of the Donor/s agreement wherever stipulated and in all other cases it is accounted as Restricted funds under relevant heads and recognised as Income to the extent they are utilised in the respective year/s.
- e. Sale proceeds of assets acquired out of restricted grants (in cash or kind) are accounted as restricted funds in the year of realisation as Receipt and it is utilised as per the specific covenants of the Donors agreements.

THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOOR
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2020

SCHEDULES 9 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

3. Property, Plant and Equipment and Depreciation:

- a. Property, Plant and Equipment excluding land are stated at cost of acquisition or construction less depreciation. Cost of acquisition comprises the purchase price and cost attributable to bringing the asset to its working condition for its intended use.
- b. Depreciation is provided on written down value method, at the rates and the manner prescribed in the Income Tax Rules.

4. Investments :

Investments are either classified as current or long-term based on the Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value and Long-term investments are carried at cost.

5. Foreign Currency Transactions :

Foreign Currency transactions, if any, are accounted at the exchange rate prevailing on the date of transaction.

B. NOTES ON ACCOUNTS:

1. Physical verification of Property, Plant and Equipment as on 31st March 2020 has not been done. As the Property, Plant and Equipment register is being compiled, difference if any between the financial records and the physical verification of assets can be ascertained only on completion of the respective works.
2. Fixed Deposit balances are subject to confirmation.
3. Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with current year's presentation.

Sr. Jeyarani

Sr. Jeyarani
President

Place : Bangalore
PRESIDENT
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY
ST. JOSEPH'S CONVENT
COONOOR - 643 101, NILGIRIS

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 002014S

MARK D'SOUZA
MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 20027542AAAACP3706



THE NILGIRIS ST. JOSEPHS SISTERS SOCIETY
THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY - COONOOR
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	YEAR ENDED	YEAR ENDED
	31ST MARCH 2020	31ST MARCH 2019
	Rs Ps	Rs Ps
RECEIPTS		
To OPENING BALANCES		
Fixed Deposits - Restricted Fund	18,50,000.00	13,50,000.00
Cash Balances	132.75	132.75
Bank Balances	36,027.38	58,661.45
	18,86,160.13	14,08,794.20
To Restricted Funds		
Foreign Contribution Projects		
Interest & Administration	49,302.00	2,35,688.00
Welfare of Children Special School	1,54,163.00	4,40,082.93
	2,03,465.00	6,75,770.93
Grand Total	20,89,625.13	20,84,565.13
PAYMENTS		
By Restricted Funds		
Foreign Contribution Projects		
Education & Medical Care of The Poor Children	1,26,000.00	1,40,000.00
Interest & Administration	527.00	905.00
Welfare of Children Special School	5,04,150.00	57,500.00
	6,30,677.00	1,98,405.00
By CLOSING BALANCES		
Fixed Deposits - Restricted Fund	14,00,000.00	18,50,000.00
Cash Balances	132.75	132.75
Bank Balances	58,815.38	36,027.38
	14,58,948.13	18,86,160.13
Grand Total	20,89,625.13	20,84,565.13

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2020 represents a true and fair view of transactions of the year

Sr. Jeyarani

Sr. Jeyarani
President

Place : Bangalore

Date : 31 October 2020

THE NILGIRIS ST. JOSEPH'S SISTERS SOCIETY

ST. JOSEPH'S CONVENT

COONOOR - 643 101, NILGIRIS

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 0020145

Mark D'Souza
MARK D'SOUZA
Proprietor

M.No : 027542

UDIN : 20027542AAAACP3706

