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

	101111		
PARTICULARS	SCH	AS AT 31 MARCH 2020	AS AT
SOURCES OF FUNDS		SI MARCH 2020	31 MARCH 2019
Capital Fund	1	27 24 007 46	
Restricted Funds	2	37,34,883.46	34,57,286.46
Total		14,58,948.13	18,86,160.13
		51,93,831.59	53,43,446.59
APPLICATION OF FUNDS		T	
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			
The schedules referred to above and notes to accounts form an integral part of the Financial Statements	9	As per our report of e	ven date
Sr. Jeyarani President PRESIDENT PLACE ! BANGANT-JOSEPH'S SISTERS SOCIETY Date : 31 OST-JOSEPH'S CONVENT COONOOR - 643 101, NILGIRIS	10 10 10 10 10 10 10 10 10 10 10 10 10 1	For MARK D'SOUZA & Chartered Accountant Firm Reg. No. 002014! MARK D'SOUZA Proprietor M.No : 027542 JDIN : 20027542AAAA	CHARTERED CO ACCOUNTANTS

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	9		
The schedules referred to above and notes to accounts form an integral part of the Financial Statements		As per our report of e	even date
Sr. Jeyani Sr. Jeyani President PRESIDENT FIHE NIL BIRIS STOY OSEPH'S SISTERS SOCIETY Date: 31 October 2025 CONVENT		For MARK D'SOUZA & Chartered Accountan Firm Reg. No. 002014 MARK D'SOUZA Proprietor M.No: 027542 UDIN: 20027542AAA	CHARTERED COUNTANTS

SCHEDULE 1 - CAPITAL FUND

PARTICULARS	AS AT 31ST MARCH 2020 Rs Ps	AS AT 31ST MARCH 2019 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 01ST APRIL 2019 Rs Ps	RECEIPTS Rs Ps	The same of the sa		CAPITAL EXPENDITURE Rs Ps	The state of the s
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



SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

					GROSS BLOCK	OCK					DEPRECIA	DEPRECIATION BLOCK			NET B	NET BLOCK	
			TOTAL COST AS AT 01 APRIL 2019		AL	ADDITIONS DURING THE YE	YEAR	DEDUCTIONS DURING THE YEAR	S COST AS AT 31 MARCH	DEPN UPTO 01 APRIL 2019	DEPN FOR THE YEAR	DELETIONS / ADJUSTMENTS	TOTAL DEPN		VALUE AS ON 31 MARCH 2020	AS ON CH 2020	
PARTICULARS	RATE OF DEPN	COST OF ASSETS ACQUIRED TE BEFORE 01 APRIL	COST OF ASSETS ACQUIRED AFTER 01 APRIL 2003	COST AS AT 01 APRIL 2019	30-09-2019 30-09-2019 2019	AFTER 30-09- 2019	TOTAL		2020					VALUE OF ASSETS ACQUIRED BEFORE 01 APRIL 2003	W.D.V OF ASSETS ACQUIRED AFTER 01 APRIL 2003	AS AT 31 MARCH 2020	AS AT 31 MARCH 2019
		~	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	. Rs.	. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings - On Freehold Land																0.007 (1)	
Auditorium/Class Rooms	10 %	% 2,33,594.00	- 00	2,33,594.00	,		,		2,33,594.00	1	1	A	1	2,33,594.00		2,33,594.00	2,33,594.00
Building	10 %	% 20,68,324.65	29	20,68,324.65					20,68,324.65	1	1	,		20,68,324.65		20,68,324.65	20,68,324.65
Building - Dispensary	10%	% 2,34,781.31	31	2,34,781.31	1				2,34,781.31	1	1		-	2,34,781.31		2,34,781.31	2,34,781.31
		25,36,699.96	- 96	25,36,699.96					25,36,699.96					25,36,699.96		25,36,699.96 25,36,699.96	25,36,699.96
Plant & Equipments																	
Equipments	15 %	33,561.00	00 1,33,368.00		1,66,929.00 4,73,100.00		4,73,100.00		6,40,029.00	45,040.50	84,214.00		1,29,254.50	33,561.00	4,77,213.50	5,10,774.50	1,21,888.50
		33,561.00	00 1,33,368.00		1,66,929.00 4,73,100.00		4,73,100.00		6,40,029.00	45,040.50	84,214.00		1,29,254.50	33,561.00	4,77,213.50	5,10,774.50	1,21,888.50
Furniture & Fixtures																	
Furniture & Fixtures	10%	- %	2,77,187.00	2,77,187.00					2,77,187.00	88,283.00	18,890.00		1,07,173.00	7	1,70,014.00	1,70,014.00	1,88,904.00
		1	2,77,187.00	2,77,187.00	1	,			2,77,187.00	88,283.00	18,890.00	1	1,07,173.00		1,70,014.00	1,70,014.00	1,88,904.00
Computers/peripherals																	
Computer & Printers	40 %	- %	55,380.00	55,380.00	1		,	1	55,380.00	51,659.00	1,488.00		53,147.00	1	2,233.00	2,233.00	3,721.00
			55,380.00	55,380.00	1			,	55,380.00	51,659.00	1,488.00	1	53,147.00	1	2,233.00	2,233.00	3,721.00
Vehicles																	
Vehicle - Four Wheeler	15 %	- %	5,53,447.00	5,53,447.00	r				5,53,447.00	2,87,413.00	39,905.00	٠	3,27,318.00		2,26,129.00	2,26,129.00	2,66,034.00
Vehicle - School Bus	15 %	9,	9,48,518.00	9,48,518.00			1		9,48,518.00	6,08,479.00	51,006.00		6,59,485.00		2,89,033.00	2,89,033.00	3,40,039.00
			15,01,965.00 15,01,965.00	15,01,965.00					15,01,965.00	8,95,892.00	90,911.00		9,86,803.00		5,15,162.00	5,15,162.00 6,06,073.00	6,06,073.00
Grand Total		25,70,260,9	25.70.260.96 19.67,900.00 45.38,160.96 4.73,100.00	45.38.160.96	4.73.100.00	7 -	A 72 100 00		50 035 11 05	50 11 260 96 10 80 874 50 1 95 503 00	1 95 502 00		12 75 27 50	12 76 377 50 25 70 260 96 11 64 622 50 37 34 883 46 34 57 286 46	11 64 622 50	SA COO AC TE	2 A 20 C TA A C



SCHEDULE 4 - INVESTMENTS

PARTICULARS	AS AT 01ST APRIL 2019 Rs Ps	PAYMENTS Rs Ps	TOTAL Rs Ps	RECEIPTS Rs Ps	AS AT 31ST MARCH 2020 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

5	CH	1F	D	III	F	5	_	CI	1	R	R	FI	NT	AS	SI	T	5

PARTICULARS	AS AT 01ST APRIL 2019 Rs Ps	DEBIT Rs Ps	TOTAL Rs Ps	CREDIT Rs Ps	AS AT 31ST MARCH 2020 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



SCHEDULE 6 - GRANTS / SUBSIDIES RECEIVED

PARTICULARS	YEAR ENDED 31 MARCH 2020 Rs Ps	YEAR ENDED 31 MARCH 2019 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 DIS	BURSED	
PARTICULARS	YEAR ENDED 31 MARCH 2020 Rs Ps	YEAR ENDED 31 MARCH 2019 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 EX	PENSES	
PARTICULARS	YEAR ENDED 31 MARCH 2020 Rs Ps	YEAR ENDED 31 MARCH 2019 Rs Ps
Bank Charges	527.00	905.00
Grand Total	527.00	905.00



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.

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 President

Place : BangalBRESIDENT

HELUILGIRIS STONES STORES SOCIETY

ST. JOSEPH'S CONVENT

COONOOR - 643 101, NILGIRIS

For MARK D'SOUZA & CO. Chartered Accountants

Firm Reg. No. 0020145

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

	YEAR ENDED 31ST MARCH 2020	YEAR ENDED
PARTICULARS	Rs Ps	31ST MARCH 2019 Rs Ps
RECEIPTS		1013
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		1,00,754.20
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
No.	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		2,50,405.00
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

S. Jeyan-

Sr. Jeyarani President

Place : Bangalore

THE WILGIRLS ST. 30SEPH'S SISTERS SOCIETY

MARK D'SOUZA Proprietor

M.No: 027542

UDIN: 20027542AAAACP3706

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

ST. JOSEPH'S CONVENT COONOOR - 643 101, NILGIRIS