



## PHILLIPOS & Co.

P. B. No. 534, No. 47, M-FLOOR  
WHEELER ROAD, COX TOWN  
BANGALORE - 560 005

## CHARTERED ACCOUNTANTS

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### Independent Auditor's Report

To  
The Members  
CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY  
B.KATIHALLI, HASSAN

#### **Report on the Financial Statements:**

We have audited the accompanying financial statements of **CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY** which comprise the Balance Sheet as at March 31, 2017 and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies.

#### **Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position of the Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend 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 internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

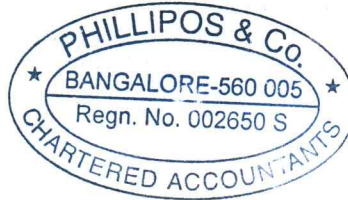
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

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

- a) in the case of the Balance Sheet, of the state of affairs of **Chikmagalur Multipurpose Social Service Society** as at March 31, 2017;
- b) in the case of the Income and Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date.

For PHILLIPOS & Co.  
CHARTERED ACCOUNTANTS  
FIRM REG. NO. 002650 S



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B.ISSAC  
PARTNER  
Mem. No.027621

Place: Bangalore  
Date: 03<sup>rd</sup> July 2017

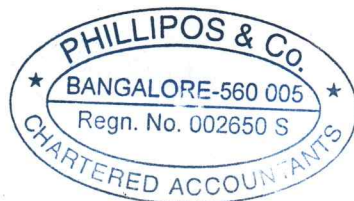
**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN**  
**BALANCE SHEET AS AT 31ST MARCH 2017**

LIABILITIES	Amount (₹)	
<b>GENERAL FUND :-</b>		
As Per Last Balance Sheet	83,93,425.04	
Add: Excess of Income over Expenditure	59,71,354.82	1,43,64,780
<b>FUNDS</b>		
<b>CORPUS FUND (Specified) :-</b>		
As Per Last Balance Sheet	2,44,06,548.27	
Add: Interest received during the year	22,92,452.00	
Less: Expenditure during the year	23,12,313.00	2,43,86,687
<b>CORPUS FUND :- GENERAL</b>		
As Per Last Year Balance Sheet	30,86,423.00	
Add: Interest received during the year	16,693.00	
Add: Additions During the year	1,63,000.00	32,66,116
<b>ALWYN'S CORPUS FUND</b>		
As per last year Balance Sheet	1,01,93,112.00	
Add: Interest received during the year	7,93,569.00	
Less: Expenditure during the year	7,52,000.00	1,02,34,681
<b>GOLDEN JUBILY EDUCATION FUND</b>		
As per last year Balance Sheet	31,44,972.27	
Less: Utilised during the year	-	31,44,972
<b>EMERGENCY FUND</b>		
As per last year Balance Sheet	4,39,322.00	
Less: Utilised during the year	40,081.00	3,99,241
<b>SPECIFIED &amp; RESTRICTED GRANTS/PROJECTS:-</b>		
As per Schedule - I		42,02,294
<b>GRAND TOTAL</b>		<b>5,99,98,771</b>

ASSETS	Amount (₹)	
<b>FIXED ASSETS :-</b>		
As per Schedule - II	-	93,94,246
<b>ADVANCE &amp; DEPOSITS</b>		
As per Schedule -III	-	5,45,008
<b>CASH AND CASH EQUIVALENTS</b>		
Cash in Hand	1,32,314.00	
Cash at Bank - As per Schedule - IV	20,78,667.73	
Fixed Deposit - As per Schedule - V	4,78,48,535.00	5,00,59,517
<b>GRAND TOTAL</b>		<b>5,99,98,771</b>

*[Signature]*  
**Secretary/Treasurer**  
**SEVA SAMSTHE, CMSSS**  
**B.KATIHALLI**  
**HASSAN-573 201**

PLACE :BANGALORE  
DATE : 03rd July 2017



PER OUR REPORT OF EVEN DATE  
FOR PHILLIPOS & CO.,  
CHARTERED ACCOUNTANTS  
FIRM REG NO. 002650 S

*[Signature]*  
**B.ISSAC**  
**PARTNER**  
MEM NO. 027621

**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31st MARCH 2017**

Income	Schedule No.	AMOUNT (₹)
Interest Income		5,88,390.00
Contributions		40,23,460.00
Other Incomes		1,92,45,544.00
<b>Total Income</b>		<b>2,38,57,394.00</b>
Expenditure	Schedule No.	AMOUNT (₹)
Contribution/Charity and Social Welfare		34,60,946.00
School Expenses		1,38,26,178.25
Other Expenses		65,382.00
Depreciation		5,33,532.93
<b>Total Expenditure</b>		<b>1,78,86,039.18</b>
<b>Excess Income over Expenditure</b>		<b>59,71,354.82</b>

PER OUR REPORT OF EVEN DATE  
FOR PHILLIPOS & CO.,  
CHARTERED ACCOUNTANTS  
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*[Handwritten Signature]*  
Secretary/Treasurer  
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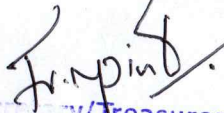
**CHIKMAGALUR MULTIPURPOSE SOCIAL SERVICE SOCIETY - HASSAN**  
Consolidated Receipts and Payments Account for the period 01<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017

RECEIPTS	LOCAL	FC	TOTAL	PAYMENTS	LOCAL	FC	TOTAL
<b>Opening Balance :</b>				<b>Social Welfare</b>			
Cash At Hand	-	-		Contribution To Housing Aid	8,000.00	-	
Cash At Bank	11,33,319.93	4,80,869.55		Contribution To Medical Aid	1,44,000.00	-	1,52,000.00
Fixed Deposits	1,82,70,871.00	2,78,69,277.00	4,77,54,337.48				
<b>Interest Income :</b>				<b>Revolving Fund</b>			
Sb Interest	14,596.00	17,728.00		Contribution To Medical Aid	50,000.00	-	
Fd Interest	4,77,953.00	10,233.00		Salary	1,50,352.00	-	
Income Tax Refund	-	63,149.00		Travelling Expenses	2,500.00	-	
Interest On Income Tax Refund	-	4,731.00	5,88,390.00	Office Maintenance	44,482.00	-	
<b>Contributions :</b>				Repairs & Maintenance	3,52,980.00	-	
Hunger & Disease	9,78,812.00	-		Training	3,18,790.00	-	
Revolving Fund	17,59,791.00	-		Rent	11,000.00	-	
Golden Jubily	25,000.00	-		Printing and Stationary	65,950.00	-	
Emergency Fund	67,500.00	-		Bank Charges	2,260.00	-	9,98,314.00
Local Projects	11,92,357.00	-	40,23,460.00	<b>Hunger &amp; Disease</b>			
<b>Other Incomes :</b>				Contribution to Housing Aid	36,000.00	-	
Rental Income	4,81,700.00	-		Contribution to Medical Aid	3,27,500.00	-	
Receipts From School	1,56,72,426.00	-		Contribution to Education Aid	1,25,000.00	-	
Contribution Received - Diocese of Chikmagalur	30,66,968.00	-		Contribution to Marriage Aid	20,000.00	-	
Sale Of Scrap	24,450.00	-	1,92,45,544.00	Contribution	3,05,000.00	-	8,13,500.00
<b>FOREIGN CONTRIBUTION</b>				<b>Local Projects</b>	14,97,132.00	-	14,97,132.00
<b>Welfare / Empowerment Of Women</b>				<b>School Payments</b>			
<i>Corpus Fund (Specified) :-</i>				Revenue Expenditure	1,38,26,178.25	-	
Corpus Fd-Interest	2,60,243.00	20,32,209.00	22,92,452.00	Loan given to Teachers	1,00,000.00	-	
<i>Corpus Fund :- General</i>				Capital Expenditure	37,38,577.00	-	1,76,64,755.25
Corpus- Service Charge Received From Okkuta - Rf	1,63,000.00	-		<b>FOREIGN CONTRIBUTION</b>			
Corpus Sb-Interest	-	16,693.00	1,79,693.00	<b>WELFARE / EMPOWERMENT OF WOMEN</b>			
<i>Alwyn'S Corpus Fund</i>				<i>Good Governance in Sakleshpura</i>	-	2,36,804.00	
Corpus Fd-Interest	7,87,152.00	-		<i>ID of MW Koppa &amp; N.R Pura</i>	-	3,99,677.00	
Corpus Sb-Interest	6,417.00	-	7,93,569.00	<i>MU Tarikere</i>	-	15,00,012.00	
<i>Good Governance In Sakleshpura</i>				<i>Misereor -KROSS</i>	-	7,66,969.00	
Fixed Deposit Interest	-	3,714.00	3,714.00	<b>AWARENESS ABOUT REHABILITATION</b>			
				<i>Mainstreaming of persons with Disabilities</i>	-	7,33,864.00	
				<b>WELFARE OF POOR CHILDREN</b>			
				<i>Integrated Child Development Programme</i>	-	17,43,790.00	
				<i>Love Organisation Tamilnadu</i>	-	8,29,726.00	
				<i>Divya Jyothi - Bro Carlos</i>	-	3,49,417.03	65,60,259.03
<b>Balance c/d</b>	<b>4,43,82,555.93</b>	<b>3,04,98,603.55</b>	<b>7,48,81,159.48</b>	<b>Balance c/d</b>	<b>2,11,25,701.25</b>	<b>65,60,259.03</b>	<b>2,76,85,960.28</b>

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Secretary/Treasurer  
SEVA SAMSTHE, CMSSS  
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<b>Balance b/f</b>	<b>4,43,82,555.93</b>	<b>3,04,98,603.55</b>	<b>7,48,81,159.48</b>	<b>Balance b/f</b>	<b>2,11,25,701.25</b>	<b>65,60,259.03</b>	<b>2,76,85,960.28</b>
<i>Id Of Mw Koppa &amp; N.R Pura</i>				<b>Skill Net Programme</b>			
Savings Bank Interest	-	110.00		<i>FVTRS Skill Net Programme</i>	-	45,000.00	
Fixed Deposit Interest	-	6,296.00		<i>Providing Entrepreneurial Skill</i>	-	1,22,405.00	1,67,405.00
Contributions Received During The Year	-	3,41,308.00	3,47,714.00				
				<b>CONSTRUCTION &amp; MAINTENANCE OF SCHOOL / COLLEGE</b>			
<i>Mu Tarikere</i>				<i>Maintenance of NHS Boarding, Dasapura</i>	-	4,11,872.00	
Fixed Deposit Interest	-	31,752.00		<i>Anugraha High School , Arehalli</i>	-	72,000.00	
Contributions Received During The Year	-	17,22,050.00	17,53,802.00	<i>Manos - Divyajyothi H S Constriction</i>	-	17,38,117.50	22,21,989.50
<b>Awareness About Hiv &amp; Rehabilitation</b>	-			<b>MAINTENANCE-OTHERS (CORPUS)</b>			
<b>Mainstreaming Of Persons With Disabilities</b>	-	7,32,389.00		Medical Expenses of Old Priests	-	21,92,471.00	
Fixed Deposit Interest	-	660.00	7,33,049.00	Audit Fee	-	57,185.00	
				Vehicle Maintenance	-	27,362.00	
<b>Welfare Of Poor Children</b>				Professional Charges	-	7,923.00	
<i>Integrated Child Development Programme</i>				Tax paid	-	25,460.00	
Fixed Deposit Interest	-	23,432.00		Bank Charges	-	1,912.00	23,12,313.00
Contributions Received During The Year	-	17,16,434.00	17,39,866.00				
				<b>Fixed Asset</b>	<b>1,16,497.00</b>	<b>83,503.00</b>	2,00,000.00
Love Organisation Tamilnadu	-	8,29,726.00	8,29,726.00				
				<b>Alwyn's Corpus</b>			
Divya Jyothi - Bro Carlos				Education Aid - Ac	5,51,000.00	-	
Contributions received during the year	-	3,47,054.03		Housing Aid - Ac	1,40,000.00	-	
Fixed Deposit Interest	-	2,363.00	3,49,417.03	Medical Aid - Ac	38,000.00	-	
				Marriage Aid - Ac	13,000.00	-	
Misereor -KROSS				Old Age Aid -Ac	10,000.00	-	7,52,000.00
Savings Bank Interest	-	1,091.00					
Contributions received during the year	-	7,68,009.00	7,69,100.00	<b>Emergency Fund</b>			
				Salary	38,000.00		
Skill Net Programme	-	-		Bank Charges	81.00		
FVTRS Skill Net Programme	-	45,000.00	45,000.00	Donation Paid	2,000.00	-	40,081.00
Providing Entrepreneurial Skill				<b>Women In Micro Enterprises (Local A/C)</b>			
Fixed Deposit Interest	-	326.00		Salary Advance To Staff	2,38,500.00	-	
Contributions received during the year	-	3,00,000.00	3,00,326.00				
				Tds Receivable	48,728.00	1,03,620.00	3,90,848.00
<b>CONSTRUCTION &amp; MAINTENANCE OF SCHOOL / COLLEGE</b>							
<i>Maintenance of NHS Boarding, Dasapura</i>				<b>Closing Balance :</b>			
Contributions received during the year	-	2,00,468.00		Cash At Hand	-	-	
Fixed Deposit Interest	-	523.00	2,00,991.00	Cash At Bank	19,26,321.68	2,84,660.05	
				Fixed Deposits	2,02,91,637.00	2,75,56,898.00	5,00,59,516.73
<i>Anugraha High School , Arehalli</i>							
<i>Manos - Divyajyothi H S Constriction</i>							
Fixed Deposit Interest	-	70,807.00	70,807.00				
<i>Solar Lamps for Homes</i>							
Contributions received during the year	-	14,35,246.00	14,35,246.00				
<b>Balance c/d</b>	<b>4,43,82,555.93</b>	<b>3,92,90,647.58</b>	<b>8,36,73,203.51</b>	<b>Balance c/d</b>	<b>4,46,20,245.93</b>	<b>3,92,90,647.58</b>	<b>8,39,10,893.51</b>

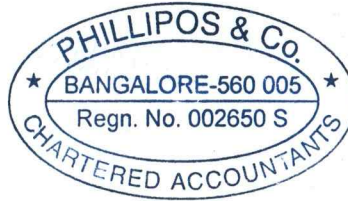
  
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Balance b/f	4,43,82,555.93	3,92,90,647.58	8,36,73,203.51	Balance b/f	4,46,20,245.93	3,92,90,647.58	8,39,10,893.51
Women In Micro Enterprises (Local A/C)	31,190.00	-	31,190.00				
Salary Advance To Staff - Repaid	2,06,500.00	-	2,06,500.00				
<b>TOTAL</b>	<b>4,46,20,245.93</b>	<b>3,92,90,647.58</b>	<b>8,39,10,893.51</b>	<b>TOTAL</b>	<b>4,46,20,245.93</b>	<b>3,92,90,647.58</b>	<b>8,39,10,893.51</b>

PLACE : BANGALORE  
DATE : 03rd July 2017

*[Handwritten Signature]*  
Secretary/Treasurer  
SEVA SAMSTHE, CMSSS  
B. KATHALLI  
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EXAMINED AND FOUND CORRECT  
FOR PHILLIPOS & CO..  
CHARTERED ACCOUNTANTS  
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