

KANAGARAJ ASSOCIATES

CHARTERED ACCOUNTANT

FRN 05883S

CA.K.KANAGARAJ ANTONYSAMY
PARTNER

Date: 31st October, 2023

M.NO 022725

To the Board of Directors/Trustees/Members/Management of the India Evangelical Lutheran Church

Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the India Evangelical Lutheran Society,(regd 11 of 1959) having its registered office at 321,Central Business Office, Lutheran Mission Compound, Nagercoil H.O Nagercoil (the "Society"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure account for the year then ended on that date.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023, and its financial performance and cash flows for the year then ended in accordance with Indian Accounting Standards (Ind AS) / Indian Generally Accepted Accounting Principles (GAAP), and comply with the requirements of [relevant laws and regulations].

Basis for Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Chennai 600040., Tamil Nadu

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Report on the Audit of the Financial Statements -Page 2

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

[Include a description of the key audit matters, such as significant accounting estimates, areas of significant risk of material misstatement, or other areas that were of particular importance in the audit.]

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Society's management and the board of trustees/members are responsible for the preparation and fair presentation of these financial statements in accordance with the applicable financial reporting framework and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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Report on the Audit of the Financial Statements- Page 3

Other Matter

We did not audit the financial statements of certain branches, included in the financial statements, whose financial statements reflect total assets of Rs. 2,61,35,531.00 as at March 31, 2023, and total revenues of Rs. 58,50,824.00 for the year then ended, as considered in the financial statements. The financial statements of these branches have been audited by other auditors whose reports have been furnished to us by the management, and our opinion on the financial statements, in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the reports of the other auditors.

For KANAGARAJ ASSOCIATES

Chartered Accountants

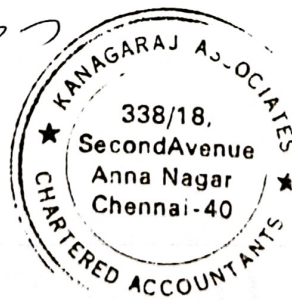
Firm's Registration Number - 05883S

CA.K.KANAGARAJ ANTONYSAMY

Membership No. 022725

Partner

UDIN:-23022725BGZRY9456



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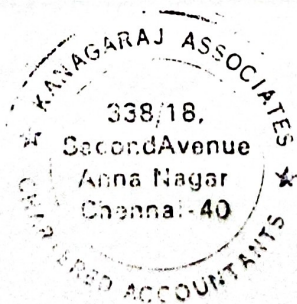
338/18 Second Avenue, Anna Nagar,
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INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
NAGERCOIL

BALANCE SHEET AS ON 31ST MARCH, 2023

AS ON 31ST MARCH, 2022	LIABILITIES	TOTAL	AS ON 31ST MARCH, 2022	ASSETS	TOTAL
5,30,75,699.00	Capital Fund	5,13,39,237.19	4,14,22,221.00	Fixed Assets	4,22,13,547.00
1,12,30,928.00	Corpus Fund	1,15,85,594.46	26,95,096.93	LOANS & ADVANCES	26,00,096.93
3,184.29	Unspent Grant	-	60,20,275.00	Fees Receivables	48,58,900.00
8,796.00	Dr.Victoria Mathews Ward Fund	6,140.00	2,02,300.00	Van Fee Receivables	1,20,300.00
6,68,905.42	Sundry Creditors For Purchases	-	2,80,97,524.97	Operating Fund Account	3,89,60,907.65
30,000.00	Deposit:	30,000.00	1,67,517.00	Deposit	1,67,517.00
18,49,957.00	Expenses Payable	7,964.54	20,29,143.77	Closing Stock	17,280.00
14,97,637.12	Accumulated Fund	14,97,637.12	4,77,476.00	Tds Receivables	4,77,476.00
2,62,116.97	Restricted Fund	2,62,116.97	3,93,241.36	Specific Fund	3,93,241.36
2,40,011.20	Turst Association	2,40,011.20	3,79,83,190.47		
7,52,500.00	Advance From Pension Fund General	7,52,500.00	1,27,400.00	Advance To Pension Fund	1,27,400.00
8,79,988.80	Advancd From Pension Fund	8,79,988.80		RECURRING DEPOSIT	36,01,483.08
2,58,91,106.20	Provident Fund Account	3,12,80,396.20		MBF	3,75,950.00
17,96,675.00	Pension Fund Payable	40,41,895.00		BOOK AND UNIFORM	55,000.00
10,506.00	Epfi Payable	54,931.00		FIXED DEPOSITS WITH BANKS	-
14,37,480.00	Provident Fund Loan Payable	13,48,453.00		CHURCH RENOVATION FUND	49,283.12
26,00,000.00	Loan From IELC Turst	26,00,000.00		EDUCATION FUND	76,008.29
66,900.00	Na Pastors Conference Fund	66,900.00		POOR WELFARE FUND	1,39,870.76
10,00,000.00	Land Acquisition Amount To IELC Trust Association	10,00,000.00		MEDICAL FUND	24,835.73
				RETIRED PASTORS WELFARE FUND	7,683.57
4,18,000.00	Advance From Ielc Trust	4,18,000.00			
	IELC TRUST ASSOCIATION	-		Cash And Bank Balances	2,64,67,856.00
	TDS Payable	-12,500.00			
10,82,275.00	Loan From Mr. Arthur Neppiar Raj	1,56,867.00		Canara Bank	-
4,25,000.00	Loan - Others	4,25,000.00		Savings Bank A/C 396	6,25,033.00
1,43,87,720.50	Income And Expenditure Account	1,38,49,805.00		Savings Bank A/C 2709	1,36,265.00
				Savings Bank A/C 7829	1,40,706.00
				Savings Bank A/C 5970	1,87,638.00
				Cash On Hand	6,659.00
11,96,15,386.50		12,18,30,937.48	11,96,15,386.50		12,18,30,937.48

PLACE: CHENNAI
DATE:-31/10/2023



As per our report of even date attached.
For **KANAGARAJ ASSOCIATES**
Chartered Accountants
Firm's Registration Number - 05883S

(Signature)
CA.K.KANAGARAJ ANTONYSAMY
Membership No. 022725
Partner
UDIN:-23022725BGZRY9456

INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
Nagercoil

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

INCOME	FOR THE YEAR ENDED 31ST MARCH, 2023
Admission Fee	1,57,000.00
Bank Interest	2,29,030.00
SB Interest	8,563.00
Interest On RD	1,34,434.98
Registration Fee	2,800.00
Term Fee	55,14,150.00
Van Fee	1,75,500.00
Collections from Churches	6,38,21,199.00
Church Maintenance	3,72,463.00
Constitution Book Sale	4,250.00
Daily Collection	3,36,75,590.00
Donation	56,64,188.00
Electricity Collection	91,959.00
Miscellaneous Income	4,90,409.00
Rent - Canteen / Quarters	49,700.00
Sale Proceeds	16,655.00
contribution FROM Trust Association - IELC	9,00,000.00
Vehicle Hire	64,190.00
TOTAL INCOME	11,13,72,080.98

EXPENDITURE	
Particulars	AMOUNT
Advertisement	16,543.00
Approval Expenses	1,50,000.00
Audit Fee	3,21,300.00
Bank Charges	31,451.18
Books & Uniform - Advance	55,000.00
Building	41,914.00
Building Tax	1,62,058.00
Bus Expenses	1,87,770.00
Celebration Expenses	4,13,196.00
Christmas Celebration	20,020.00
Christmas Gift	23,62,653.00
Cmc, Vellore	37,800.00
Communication Expenses	30,262.00
Computer Supplies	63,450.00
Constitution Expenses	1,88,096.00
Consultancy Charge	57,37,011.00
Contribution	7,000.00
Data Entry Expenses	1,45,500.00
Digital Signature	1,700.00
Donation	5,57,080.00
Drinking Water	10,050.00
Drugs & Pharmaceuticals	76,77,313.20
Dtcp Approval Expenses	2,23,000.00
Electricity Charge	13,59,939.00
Electricity Supplies	1,23,169.00
Epf Filing Charges	6,000.00
Equipment Repairs	2,73,801.00
Evangelistic Work	5,500.00
Fire Certificate	30,000.00
Fuel Expenses	1,86,778.00
General Supplies	17,839.00
Generator Maintenance	81,857.00
Gp Opinion	65,000.00
Gratuity	23,99,231.00
GST	6,28,324.00
Gst Service Charge	27,500.00
Head Office Expenses Chennai	15,98,688.00
SALARY TO STAFF	7,90,23,160.00
Hospital Kiosk Service Charge	13,500.00
Hospitality & Refreshment	10,714.00
House Keeping Supplies	1,17,529.00
IELC- Election Expenses	24,52,248.00
Income Tax Consultation Charge	3,250.00
Interest On Bus Loan Paid	77,492.00
Internet Expenses	13,437.00
Kerala Water Authority	1,00,000.00
Laboratory Supplies	4,37,705.00

Late Fee And Fine	338.00
Laundry Supplies	67,906.00
Legal Expenses	21,96,440.00
Linen Supplies	4,335.00
Maintance And Repairs	6,32,877.00
Medical & Nursing Supplies	3,69,993.00
Meeting Expenses	3,70,810.00
Miscellaneous Expenses	6,17,910.00
Motor Service Salary	2,25,880.00
Net Work Connection	15,982.00
Oxygen	1,23,182.00
Pension Contribution	62,306.00
Pf Settlement	12,17,411.00
Postage & Telegram	17,131.00
PPF Contribution	31,760.00
Printing & Stationary	2,56,363.00
Rates And Taxes	54,925.00
Refreshment Charge	9,370.00
Registration Renewal Fee	8,920.00
Sales Return	52,981.00
Sanitary Expenses	12,000.00
Scout & Guide Expenses	1,850.00
Special Gift	15,120.00
St J School Expenses	14,85,000.00
Sunday School & Vbs Expenses	35,000.00
T.A. And Batta	2,51,882.00
Telephone Charges	18,914.00
Telephone-Hospital	42,489.00
Travelling Expenses	3,34,878.00
Trust Association - Fcra Renewal	18,000.00
Uniform Allowance	41,300.00
Vechicie Insurance	61,000.00
Vehicle Repairs & Replacement	12,543.00
Vehicle Taxes & Insurance	24,263.00
Water Charges	35,814.00
Water Supply	92,820.00
TOTAL EXPENSES	11,63,12,521.38
EXCESS OF INCOME OVER EXPENDITURE	-49,40,440.40

PLACE: CHENNAI

DATE:-31/10/2023

As per our report of even date attached.

For **KANAGARAJ ASSOCIATES**

Chartered Accountants

Firm's Registration Number - 05883S

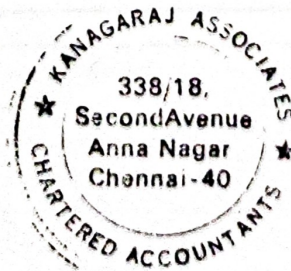
Signature

CA.K.KANAGARAJ ANTONYSAMY

Membership No. 022725

Partner

UDIN:-23022725BGZRY9456



INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
NAGERCOIL
RECEIPTS AND PAYMENTS ACCOUNT FOR THE EYAR ENDED 31ST MARCH,
2023

RECEIPTS	AMOUNT
Cash On Hand	2,16,380.00
Cash at bank	3,97,89,605.96
Admission Fee	1,57,000.00
Bank Interest	2,29,030.00
SB Interest	8,563.00
Interest On RD	1,34,434.98
Registration Fee	2,800.00
Term Fee	55,14,150.00
Van Fee	1,75,500.00
Collections from Churches	6,38,21,199.00
Brand Drugs And Surgicals	51,960.00
Church Maintenance	3,72,463.00
Constitution Book Sale	4,250.00
Daily Collection	3,36,78,655.00
Donation	56,64,188.00
Electricity Collection	1,00,863.00
Malabar Hospital Supplies	10,080.00
Miscellaneous Income	4,92,285.00
Postage And Telegram Recovered	49.00
Rent - Canteen / Quarters	49,700.00
Sale Proceeds	16,655.00
contribution to Trust Association - IELC	9,00,000.00
Vehicle Hire	64,190.00
EPF CONTRIBUTION	11,32,426.00
ESI CONTRIBUTION	75,614.00
TDS COLLECTED	13,74,694.00
Loans And Advances	1,95,973.00
MBF	1,64,050.00
Pension Contribution Received From Employees	22,45,220.00
PPF Contribution	15,860.00
Professional Tax recovered	43,050.00
Provident Fund	53,89,290.00
Staff Welfare Fund	24,200.00
TOTAL RECEIPTS	16,21,14,377.95

PAYMENTS	AMOUNT
	-
Advertisement	16,543.00
Approval Expenses	1,50,000.00
Audit Fee	3,39,800.00
Bank Charges	31,451.18
Books & Uniform - Advance	55,000.00
Building	41,914.00
Building Tax	1,62,058.00
Bus Expenses	1,87,770.00
Celebration Expenses	4,13,196.00
Christmas Celebration	20,020.00
Christmas Gift	23,62,653.00
Cmc, Vellore	37,800.00
Communication Expensces	30,262.00
Computer Supplies	63,450.00
Constitution Expenses	1,88,096.00
Consultancy Charge	57,37,011.00
Contribution	7,000.00
Data Entry Expences	1,45,500.00
Digital Signature	1,700.00
Donation	5,57,080.00
Drinking Water	10,050.00
Drugs & Pharmaceuticals	69,74,160.00
Dtcp Approval Expenses	2,23,000.00
Electricity Charge	13,59,939.00
Electricity Supplies	1,23,169.00
Epf Filing Charges	6,000.00
Equipment Repairs	2,73,801.00
Evangelistic Work	5,500.00
Fire Certificate	30,000.00
Fuel Expenses	1,86,778.00
General Supplies	17,839.00
Generator Maintenance	81,857.00
Gp Opinion	65,000.00
Gratuity	23,99,231.00
GST	6,28,324.00
Gst Filing Fee Payable	2,500.00
Gst Service Charge	27,500.00
Head Office Expenses Chennai	15,98,688.00
SALARY TO STAFF	7,90,23,160.00
Hospital Kiosk Service Charge	13,500.00
Hospitality & Refreshment	10,714.00
House Keeping Supplies	1,17,529.00
IELC- Election Expenses	24,52,248.00
Income Tax Consultation Charge	3,250.00
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Internet Expenses	13,437.00
Kerala Water Authority	1,00,000.00
Laboratory Supplies	3,79,146.00

Late Fee And Fine	338.00
Laundry Supplies	67,906.00
Legal Expenses	21,96,440.00
Linen Supplies	4,335.00
Maintance And Repairs	6,32,877.00
Medical & Nursing Supplies	1,39,155.00
Meeting Expenses	3,70,810.00
Miscellaneous Expenses	6,17,910.00
Motor Service Salary	2,25,880.00
Net Work Connection	15,982.00
Oxygen	1,32,348.00
Pension Contribution	62,306.00
Pf Settlement	12,17,411.00
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PPF Contribution	31,760.00
Printing & Stationary	2,56,363.00
Professional Tax	1,050.00
Rates And Taxes	54,925.00
Recurring Deposits	36,01,483.08
Refreshment Charge	9,370.00
Registration Renewal Fee	8,920.00
Sales Return	52,981.00
Sanitary Expenses	12,000.00
Scout & Guide Expenses	1,850.00
Special Gift	15,120.00
St J School Expenses	14,85,000.00
Sunday School & Vbs Expenses	35,000.00
T.A. And Batta	2,51,882.00
Telephone Charges	18,914.00
Telephone-Hospital	42,489.00
Travelling Expenses	3,34,878.00
Trust Association - Fcra Renewal	18,000.00
Uniform Allowance	41,300.00
Vechicie Insurance	61,000.00
Vehicle Repairs & Replacement	12,543.00
Vehicle Taxes & Insurance	24,263.00
Water Charges	35,814.00
Water Supply	92,820.00
Capital Payments	-
Bus Loan Paid	9,25,408.00
EPF AND ESI PAID	28,11,941.00
TDS PAID	12,91,194.00
Labour Welfare Fund	38,380.00
Loans & Advance	35,000.00
MBF	5,40,000.00
P.F. Loan	1,55,000.00
Pension Fund F.D.	90,00,000.00
Capital Expenditure	-
Bus - Cctv Camera	24,000.00
Equipment	10,14,220.00

Furniture	2,940.00
Furniture - Beuro	15,000.00
Furniture & Fixture	34,800.00
Office Equipment	35,000.00
Xerox Machine	7,200.00
CLOSING BALANCE	-
Cash In Hand	1,33,079.00
Cash at bank	2,70,98,545.69
TOTAL PAYMENTS	16,21,14,377.95

PLACE: CHENNAI

DATE:-31/10/2023

As per our report of even date attached.

For KANAGARAJ ASSOCIATES

Chartered Accountants

Firm's Registration Number - 05883S

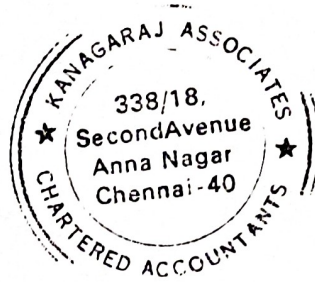
K. Kanagaraj

CA.K.KANAGARAJ ANTONYSAMY

Membership No. 022725

Partner

UDIN:-23022725BGZRY9456



INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
NAGERCOIL

BALANCE SHEET AS ON 31ST MARCH, 2023

AS ON 31ST MARCH, 2022	LIABILITIES	TOTAL	AS ON 31ST MARCH, 2022	ASSETS	TOTAL
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3,184.29	Unspent Grant	-	60,20,275.00	Fees Receivables	48,58,900.00
8,796.00	Dr. Victoria Mathews Ward Fund	6,140.00	2,02,300.00	Van Fee Receivables	1,20,300.00
6,68,905.42	Sundry Creditors For Purchases	-	2,80,97,524.97	Operating Fund Account	3,89,60,907.65
30,000.00	Deposit:	30,000.00	1,67,517.00	Deposit	1,67,517.00
18,49,957.00	Expenses Payable	7,964.54	20,29,143.77	Closing Stock	17,280.00
14,97,637.12	Accumulated Fund	14,97,637.12	4,77,476.00	Tds Receivables	4,77,476.00
2,62,116.97	Restricted Fund	2,62,116.97	3,93,241.36	Specific Fund	3,93,241.36
2,40,011.20	Turst Association	2,40,011.20	3,79,83,190.47	Advance To Pension Fund	1,27,400.00
7,52,500.00	Advance From Pension Fund General	7,52,500.00	1,27,400.00	RECURRING DEPOSIT	36,01,483.08
8,79,988.80	Advanced From Pension Fund	8,79,988.80		MBF	3,75,950.00
2,58,91,106.20	Provident Fund Account	3,12,80,396.20		BOOK AND UNIFORM	55,000.00
17,96,675.00	Pension Fund Payable	40,41,895.00		FIXED DEPOSITS WITH BANKS	-
10,506.00	EpF Payable	54,931.00		CHURCH RENOVATION FUND	49,283.12
14,37,480.00	Provident Fund Loan Payable	13,48,453.00		EDUCATION FUND	76,008.29
26,00,000.00	Loan From IELC Turst	26,00,000.00		POOR WELFARE FUND	1,39,870.76
66,900.00	Na Pastors Conference Fund	66,900.00		MEDICAL FUND	24,835.73
10,00,000.00	Land Acquisition Amount To IELC Trust Association	10,00,000.00		RETIRED PASTORS WELFARE FUND	7,683.57
4,18,000.00	Advance From Ielc Trust	4,18,000.00		Cash And Bank Balances	2,64,67,856.00
	IELC TRUST ASSOCIATION	-		Canara Bank	-
	TDS Payable	-12,500.00		Savings Bank A/C 396	6,25,033.00
10,82,275.00	Loan From Mr. Arthur Neppiar Raj	1,56,867.00		Savings Bank A/C 2709	1,36,265.00
4,25,000.00	Loan - Others	4,25,000.00		Savings Bank A/C 7829	1,40,706.00
1,43,87,720.50	Income And Expenditure Account	1,38,49,805.00		Savings Bank A/C 5970	1,87,638.00
		-		Cash On Hand	6,859.00
		-			
		-			
		-			
		-			
11,96,15,386.50		12,18,30,937.48	11,96,15,386.50		12,18,30,937.48

PLACE: CHENNAI

DATE:-31/10/2023



As per our report of even date attached.
For KANAGARAJ ASSOCIATES
Chartered Accountants
Firm's Registration Number - 05883S

(Signature)
CA.K.KANAGARAJ ANTONYSAMY
Membership No. 022725
Partner
UDIN:-23022725BGZYP9456

INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
Nagercoil

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

INCOME	FOR THE YEAR ENDED 31ST MARCH, 2023
Admission Fee	1,57,000.00
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Interest On RD	1,34,434.98
Registration Fee	2,800.00
Term Fee	55,14,150.00
Van Fee	1,75,500.00
Collections from Churches	6,38,21,199.00
Church Maintenance	3,72,463.00
Constitution Book Sale	4,250.00
Daily Collection	3,36,75,590.00
Donation	56,64,188.00
Electricity Collection	91,959.00
Miscellaneous Income	4,90,409.00
Rent - Canteen / Quarters	49,700.00
Sale Proceeds	16,655.00
contribution FROM Trust Association - IELC	9,00,000.00
Vehicle Hire	64,190.00
TOTAL INCOME	11,13,72,080.98

EXPENDITURE	
Particulars	AMOUNT
Advertisement	16,543.00
Approval Expenses	1,50,000.00
Audit Fee	3,21,300.00
Bank Charges	31,451.18
Books & Uniform - Advance	55,000.00
Building	41,914.00
Building Tax	1,62,058.00
Bus Expenses	1,87,770.00
Celebration Expenses	4,13,196.00
Christmas Celebration	20,020.00
Christmas Gift	23,62,653.00
Cmc, Vellore	37,800.00
Communication Expenses	30,262.00
Computer Supplies	63,450.00
Constitution Expenses	1,88,096.00
Consultancy Charge	57,37,011.00
Contribution	7,000.00
Data Entry Expenses	1,45,500.00
Digital Signature	1,700.00
Donation	5,57,080.00
Drinking Water	10,050.00
Drugs & Pharmaceuticals	76,77,313.20
Dtcp Approval Expenses	2,23,000.00
Electricity Charge	13,59,939.00
Electricity Supplies	1,23,169.00
Epf Filing Charges	6,000.00
Equipment Repairs	2,73,801.00
Evangelistic Work	5,500.00
Fire Certificate	30,000.00
Fuel Expenses	1,86,778.00
General Supplies	17,839.00
Generator Maintenance	81,857.00
Gp Opinion	65,000.00
Gratuity	23,99,231.00
GST	6,28,324.00
Gst Service Charge	27,500.00
Head Office Expenses Chennai	15,98,688.00
SALARY TO STAFF	7,90,23,160.00
Hospital Kiosk Service Charge	13,500.00
Hospitality & Refreshment	10,714.00
House Keeping Supplies	1,17,529.00
IELC- Election Expenses	24,52,248.00
Income Tax Consultation Charge	3,250.00
Interest On Bus Loan Paid	77,492.00
Internet Expenses	13,437.00
Kerala Water Authority	1,00,000.00
Laboratory Supplies	4,37,705.00

Late Fee And Fine	338.00
Laundry Supplies	67,906.00
Legal Expenses	21,96,440.00
Linen Supplies	4,335.00
Maintance And Repairs	6,32,877.00
Medical & Nursing Supplies	3,69,993.00
Meeting Expenses	3,70,810.00
Miscellaneous Expenses	6,17,910.00
Motor Service Salary	2,25,880.00
Net Work Connection	15,982.00
Oxygen	1,23,182.00
Pension Contribution	62,306.00
Pf Settlement	12,17,411.00
Postage & Telegram	17,131.00
PPF Contribution	31,760.00
Printing & Stationary	2,56,363.00
Rates And Taxes	54,925.00
Refreshment Charge	9,370.00
Registration Renewal Fee	8,920.00
Sales Return	52,981.00
Sanitary Expenses	12,000.00
Scout & Guide Expenses	1,850.00
Special Gift	15,120.00
St J School Expenses	14,85,000.00
Sunday School & Vbs Expenses	35,000.00
T.A. And Batta	2,51,882.00
Telephone Charges	18,914.00
Telephone-Hospital	42,489.00
Travelling Expenses	3,34,878.00
Trust Association - Fcra Renewal	18,000.00
Uniform Allowance	41,300.00
Vechicie Insurance	61,000.00
Vehicle Repairs & Replacement	12,543.00
Vehicle Taxes & Insurance	24,263.00
Water Charges	35,814.00
Water Supply	92,820.00
TOTAL EXPENSES	11,63,12,521.38
EXCESS OF INCOME OVER EXPENDITURE	-49,40,440.40

PLACE: CHENNAI

DATE:-31/10/2023

As per our report of even date attached.

For **KANAGARAJ ASSOCIATES**

Chartered Accountants

Firm's Registration Number - 05883S

K. Kanagaraj

CA.K.KANAGARAJ ANTONYSAMY

Membership No. 022725

Partner

UDIN:-23022725BGZRY9456



INDIA EVANGELICAL LUTHERN CHURCH
321, Central Business Office, Lutheran Mission Compound,
NAGERCOIL
RECEIPTS AND PAYMENTS ACCOUNT FOR THE EYAR ENDED 31ST MARCH,
2023

RECEIPTS	AMOUNT
Cash On Hand	2,16,380.00
Cash at bank	3,97,89,605.96
Admission Fee	1,57,000.00
Bank Interest	2,29,030.00
SB Interest	8,563.00
Interest On RD	1,34,434.98
Registration Fee	2,800.00
Term Fee	55,14,150.00
Van Fee	1,75,500.00
Collections from Churches	6,38,21,199.00
Brand Drugs And Surgicals	51,960.00
Church Maintenance	3,72,463.00
Constitution Book Sale	4,250.00
Daily Collection	3,36,78,655.00
Donation	56,64,188.00
Electricity Collection	1,00,863.00
Malabar Hospital Supplies	10,080.00
Miscellaneous Income	4,92,285.00
Postage And Telegram Recovered	49.00
Rent - Cantee / Quarters	49,700.00
Sale Proceeds	16,655.00
contribution to Trust Association - IELC	9,00,000.00
Vehicle Hire	64,190.00
EPF CONTRIBUTION	11,32,426.00
ESI CONTRIBUTION	75,614.00
TDS COLLECTED	13,74,694.00
Loans And Advances	1,95,973.00
MBF	1,64,050.00
Pension Contribution Received From Employees	22,45,220.00
PPF Contribution	15,860.00
Professional Tax recovered	43,050.00
Provident Fund	53,89,290.00
Staff Welfare Fund	24,200.00
TOTAL RECEIPTS	16,21,14,377.95

PAYMENTS	AMOUNT
Advertisement	16,543.00
Approval Expenses	1,50,000.00
Audit Fee	3,39,800.00
Bank Charges	31,451.18
Books & Uniform - Advance	55,000.00
Building	41,914.00
Building Tax	1,62,058.00
Bus Expenses	1,87,770.00
Celebration Expenses	4,13,196.00
Christmas Celebration	20,020.00
Christmas Gift	23,62,653.00
Cmc, Vellore	37,800.00
Communication Expenses	30,262.00
Computer Supplies	63,450.00
Constitution Expenses	1,88,096.00
Consultancy Charge	57,37,011.00
Contribution	7,000.00
Data Entry Expenses	1,45,500.00
Digital Signature	1,700.00
Donation	5,57,080.00
Drinking Water	10,050.00
Drugs & Pharmaceuticals	69,74,160.00
Dtcp Approval Expenses	2,23,000.00
Electricity Charge	13,59,939.00
Electricity Supplies	1,23,169.00
Epf Filing Charges	6,000.00
Equipment Repairs	2,73,801.00
Evangelistic Work	5,500.00
Fire Certificate	30,000.00
Fuel Expenses	1,86,778.00
General Supplies	17,839.00
Generator Maintenance	81,857.00
Gp Opinion	65,000.00
Gratuity	23,99,231.00
GST	6,28,324.00
Gst Filing Fee Payable	2,500.00
Gst Service Charge	27,500.00
Head Office Expenses Chennai	15,98,688.00
SALARY TO STAFF	7,90,23,160.00
Hospital Kiosk Service Charge	13,500.00
Hospitality & Refreshment	10,714.00
House Keeping Supplies	1,17,529.00
IELC- Election Expenses	24,52,248.00
Income Tax Consultation Charge	3,250.00
Interest On Bus Loan Paid	77,492.00
Internet Expenses	13,437.00
Kerala Water Authority	1,00,000.00
Laboratory Supplies	3,79,146.00

Late Fee And Fine	338.00
Laundry Supplies	67,906.00
Legal Expenses	21,96,440.00
Linen Supplies	4,335.00
Maintance And Repairs	6,32,877.00
Medical & Nursing Supplies	1,39,155.00
Meeting Expenses	3,70,810.00
Miscellaneous Expenses	6,17,910.00
Motor Service Salary	2,25,880.00
Net Work Connection	15,982.00
Oxygen	1,32,348.00
Pension Contribution	62,306.00
Pf Settlement	12,17,411.00
Postage& Telegram	17,131.00
PPF Contribution	31,760.00
Printing & Stationary	2,56,363.00
Professional Tax	1,050.00
Rates And Taxes	54,925.00
Recurring Deposits	36,01,483.08
Refreshment Charge	9,370.00
Registration Renewal Fee	8,920.00
Sales Return	52,981.00
Sanitary Expenses	12,000.00
Scout & Guide Expenses	1,850.00
Special Gift	15,120.00
St J School Expenses	14,85,000.00
Sunday School & Vbs Expenses	35,000.00
T.A. And Batta	2,51,882.00
Telephone Charges	18,914.00
Telephone-Hospital	42,489.00
Travelling Expenses	3,34,878.00
Trust Association - Fcra Renewal	18,000.00
Uniform Allowance	41,300.00
Vechicie Insurance	61,000.00
Vehicle Repairs & Replacement	12,543.00
Vehicle Taxes & Insurance	24,263.00
Water Charges	35,814.00
Water Supply	92,820.00
Capital Payments	-
Bus Loan Paid	9,25,408.00
EPF AND ESI PAID	28,11,941.00
TDS PAID	12,91,194.00
Labour Welfare Fund	38,380.00
Loans & Advance	35,000.00
MBF	5,40,000.00
P.F. Loan	1,55,000.00
Pension Fund F.D.	90,00,000.00
Capital Expenditure	-
Bus - Cctv Camera	24,000.00
Equipment	10,14,220.00

Furniture	2,940.00
Furniture - Beuro	15,000.00
Furniture & Fixture	34,800.00
Office Equipment	35,000.00
Xerox Machine	7,200.00
CLOSING BALANCE	-
Cash In Hand	1,33,079.00
Cash at bank	2,70,98,545.69
TOTAL PAYMENTS	16,21,14,377.95

PLACE: CHENNAI

DATE:-31/10/2023

As per our report of even date attached.

For KANAGARAJ ASSOCIATES

Chartered Accountants

Firm's Registration Number - 05883S

K. Kanagaraj

CA.K.KANAGARAJ ANTONYSAMY

Membership No. 022725

Partner

UDIN:-23022725BGZRYP9456

