



## **AUDITOR'S REPORT**

### **Audit Opinion**

We have audited the financial statements of "COUNCIL FOR INTEGRATED SAFETY MANAGEMENT TRUST", Karithala Road, Manorama Junction, Panampilly Nagar, Ernakulam, Kerala as at March 31 2022, and the Income & Expenditure account for the year ended on that date which is in agreement with the books of accounts maintained by the said institution.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its financial performance for the year then ended, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial 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. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

### **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 SAs 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.

Place: Kochi

Date: 27-03-2024

For Vishnu Rajendran & Co

Chartered Accountants

(F.R No: 004741S)

C.A M. P Jose FCA

Partner

M.No: 204255



UDIN - 24204255BKFCFB4600


**COUNCIL FOR INTEGRATED SAFETY MANAGEMENT TRUST-(CISM)**  
**38/561,KARITHALA ROAD,PANAMPILLY NAGAR,KOCHI-682016,KERALA**  
**PAN:AACTC5431B**

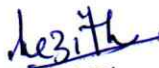
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2022**

	<b>Receipts</b>	<b>Amount</b>		<b>Payments</b>	<b>Amount</b>
To	<b>Opening Balance:</b>		"	Trustee Deposit	35,600
	Cash in hand	-	"	Computer & Printer	11,149
	Cash at Bank	62,320	"	Furniture	71,830
"	Trustee Deposit	51,100	"	Loans and advances (Asset)	16,000
"	Working Capital Contribution	1,20,000	"	Accounting charges & Audit Fees	23,600
			"	Communication Expenses	61,828
			"	Educational Expenses	25,96,155
			"	Rent	2,19,500
"	Fees Collected	35,65,300	"	Wages	24,995
			"	Electricity charges	7,597
			"	Printing & Stationery	62,216
			"	Repairs & Maintenance	2,01,384
			"	Interest paid & Bank charges	27,927
			"	Insurance	14,154
			"	Promotion Activities	16,450
			"	Travelling Expense	43,112
			"	Legal & Professional Charges	2,500
			"	Water Charges	8,150
			"		
			"	<b>Closing Balance:</b>	
				Cash in hand	3,52,448
				Cash at Bank	2,126
				(HDFC Bank, Manorama Junction,Ernakulam South A/C No:50200044954917)	
	<b>Total</b>	<b>37,98,720</b>		<b>Total</b>	<b>37,98,720</b>

Kochi  
20-03-2024

For CISM Trust

  
Ajithkumar K K  
(Managing Trustee)

  
Lezitha Ajith  
(Trustee)

For VISHNU RAJENDRAN & CO.  
Chartered Accountants  
FRN 00474 i S

  
M.P. JOSE, FCA  
M.No. 204255 (Partner)

**COUNCIL FOR INTEGRATED SAFETY MANAGEMENT TRUST-(CISM)**  
**38/561,KARITHALA ROAD,PANAMPILLY NAGAR,KOCHI-682016,KERALA**  
**PAN:AACTC5431B**

**Income and Expenditure Account for the year ended 31st March 2022**

<b>Expenditure</b>		<b>Amount</b>	<b>Income</b>		<b>Amount</b>
To	Accounting charges & Audit Fees	23,600	By	Fees Collected	35,65,300
"	Communication Expenses	61,828			
"	Educational Expenses	25,96,155			
"	Rent	2,19,500			
"	Wages	24,995			
"	Electricity charges	7,597			
"	Printing & Stationery	62,216			
"	Repairs & Maintenance	2,01,384			
"	Interest paid & Bank charges	27,927			
"	Insurance	14,154			
"	Promotion Activities	16,450			
"	Travelling Expense	43,112			
"	Legal & Professional Charges	2,500			
"	Water Charges	8,150			
	<b>Excess of Income over Expenditure</b>	<b>2,55,733</b>			
<b>Total</b>		<b>35,65,300</b>	<b>Total</b>		<b>35,65,300</b>

Kochi  
20-03-2024

As per our report of even date attached

For CISM Trust

  
Ajithkumar K K  
(Managing Trustee)

  
Lezitha Ajith  
(Trustee)

**For VISHNU RAJENDRAN & CO.**  
Chartered Accountants  
FRN 004741S

  
**M.P. JOSE, FCA**  
**M.No. 204255 (Partner)**

**COUNCIL FOR INTEGRATED SAFETY MANAGEMENT TRUST-(CISM)**  
**38/561,KARITHALA ROAD,PANAMPILLY NAGAR,KOCHI-682016,KERALA**  
**PAN:AACTC5431B**

**Balance Sheet as on 31st March 2022**

Liabilities		Amount	Assets		Amount
<b>Capital Account</b>	3,66,588	3,66,588	<b>Fixed Assets</b>		
			Computer & Printer	56,005	
<b>Loans (Liability)</b>			Furniture	71,830	1,27,835
Trustee Deposit	15,500		<b>Current Assets</b>		
Working Capital Contribution	1,20,000	1,35,500	Loans & Advances	66,000	66,000
			Fees Receivable	2,09,412	2,09,412
			Cash-in-hand	3,52,448	
			Bank Accounts	2,126	3,54,574
			(HDFC Bank, Manorama Junction,Ernakulam South A/C No:50200044954917)		
<b>Excess of Income over Expenditure</b>					
Opening Balance	-				
Add:Current year Surplus	2,55,733	2,55,733			
<b>Total</b>		<b>7,57,821</b>	<b>Total</b>		<b>7,57,821</b>

Kochi  
20-03-2024

As per our report of even date attached

For CISM Trust

  
Ajithkumar K K  
(Managing Trustee)

  
Lezitha Ajith  
(Trustee)

For VISHNU RAJENDRAN & CO.  
Chartered Accountants  
FRN 004741S

  
M.P. JOSE, FCA  
M.No. 204255 (Partner)