

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 2024, 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, 2024, 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: 17/06/2024

For Vishnu Rajendran & Co
Chartered Accountants

(F.R No: 004741S)



C.A M. P Jose FCA

Partner

M.No: 204255



UDIN – 24204255BKFCGE4840

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

Balance Sheet as on 31st March 2024

Liabilities		Amount	Assets		Amount
Capital Account		3,66,588	Fixed Assets		
Loans (Liability)			Computer & Printer	71,405	
Trustee - Advance		25,899	Furniture	92,749	1,64,154
			Current Assets		
			Loans & Advances	66,000	
			Cash-in-hand	7,06,016	7,72,016
			Bank Accounts		
			Canara Bank A/C No: 120023880134	-	
Excess of Income over Expenditure					
Opening Balance	5,15,863				
Add:Current year Surplus	27,820	5,43,683			
Total		9,36,170	Total		9,36,170

Kochi
17-06-2024

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)



UDIN :- 24204255BKFCGE 4840

COUNCIL FOR INTEGRATED SAFETY MANAGEMENT TRUST-(CISM)
38/561,KARITHALA ROAD,PANAMPILLY NAGAR,KOCHI-682016,KERALA
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Income and Expenditure Account for the year ended 31st March 2024

Expenditure	Amount	Income	Amount
To Accounting charges	2,500	By Fees Collected	21,81,350
" Communication Expenses	49,042		
" Educational Expenses	15,97,492		
" Rent	2,07,500		
" Electricity charges	12,899		
" Printing & Stationery	17,465		
" Repairs & Maintenance	25,769		
" Interest Paid & Bank charges	13,354		
" Insurance	3,601		
" Promotion Activities	24,300		
" Travelling Expenses	62,204		
" Legal & Professional Charges	3,800		
" Water Charges	3,605		
" Placement Service Charge	1,30,000		
Excess of Income over Expenditure	27,820		
Total	21,81,350	Total	21,81,350

As per our report of even date attached

Kochi
17-06-2024

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2024

Receipts	Amount	Payments	Amount
To Opening Balance:		By Trustee advance repaid	44,432
Cash in hand	8,41,231	" Working Capital Contri repaid	1,20,000
Cash at Bank		" Accounting Charges	2,500
HDFC Bank- A/C		Communication Expenses	49,042
No:50200044954917	1,397	" Edu. Expens. As per list-1	15,97,492
" Fees Collected	21,81,350	" Rent	2,07,500
		" Electricity charges	12,899
		" Printing & Stationery	17,465
		" Repairs & Maintenance	25,769
		" Interest paid & Bank charges	13,354
		" Insurance	3,601
		" Promotion Activities	24,300
		" Travelling Expenses	62,204
		" Legal & Professional Charges	3,800
		" Water Charges	3,605
		" Placement Service Charge Paid	1,30,000
		" Closing Balance:	
		Cash in hand	7,06,016
		Cash at Bank:-	
		Canara Bank A/C No:	
		120023880134	-
Total	30,23,978	Total	30,23,978

Kochi
17-06-2024

For CISM Trust

Ajithkumar K K
(Managing Trustee)Lezitha Ajith
(Trustee)