



# D K Munjal & Associates

Chartered Accountants

K - 1/124, L.G.F., Chittaranjan Park, New Delhi - 110019

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E-mail : dkmunjal@hotmail.com, munjal@dkmunjal.com

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## AUDITOR'S REPORT

To,

**The Trustees**

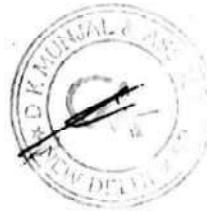
**SWISS EMMAUS LEPROSY RELIEF WORK INDIA  
CHENNAI – 600 030**

We have audited the attached Balance Sheet of **SWISS EMMAUS LEPROSY RELIEF WORK INDIA**, as at 31<sup>st</sup> March, 2017 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of **SWISS EMMAUS LEPROSY RELIEF WORK INDIA**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required by law have been kept by the **SWISS EMMAUS LEPROSY RELIEF WORK INDIA**, so far as appears from our examination of the books of accounts.
3. The Balance Sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of accounts.
4. The Balance Sheet and Income & Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.



5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Income Tax Act, 1961 in the manner so required and give a true and fair view in the conformity with the accounting principles generally accepted in India.

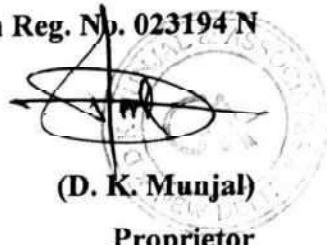
(a) In the case of Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2017.

(b) In the case of the Income and Expenditure account, the amount stated thereon, for the year ended as on that date.

**For D K Munjal & Associates**

**Chartered Accountants**

**Firm Reg. No. 023194 N**

  
**(D. K. Munjal)**

**Proprietor**

**Membership No. 510229**

**Place: New Delhi.**

**Dated: 31/10/2017**



# D K Munjal & Associates

Chartered Accountants

K-1/124, L.G.F., Chittaranjan Park, New Delhi - 110019

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## FORM 10 B

### **AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS OR INSTITUTION**

We have examined the Balance Sheet of **SWISS EMMAUS LEPROSY RELIEF WORK INDIA** as at 31<sup>st</sup> March, 2017 and the Income and Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the trust so far as appears from our examination of the books.

In our opinion and to the best of our information and according to information given to us the said accounts give a true and fair view:

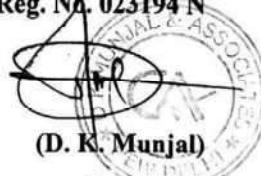
- i) In the case of the Balance Sheet of the state of affairs of the above named trust as at 31<sup>st</sup> March 2017 and
- ii) In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the accounting year ending on 31/03/2017.

The prescribed particulars are annexed hereto.

For D K Munjal & Associates

Chartered Accountants

Firm Reg. No. 023194 N



(D. K. Munjal)

Proprietor

Membership No. 510229

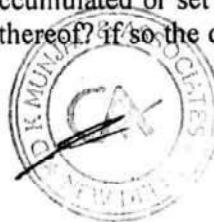
Place: New Delhi.

Dated: 31/10/2017

### **STATEMENT OF PARTICULARS**

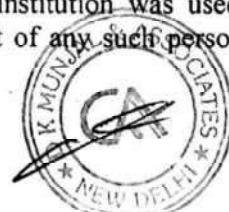
#### **APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

- |    |   |                  |
|----|---|------------------|
| 1. | Amount of income of the previous year applied to Charitable or religious purposes in India during the year.   | Rs. 10,34,81,270 |
| 2. | Whether the trust/institution has exercised the option under clause (2) of the Explanation to Section 11(1) if so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | Rs. NIL          |
| 3. | Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent if does not exceed 15 percent of the Income derived from property held under trust wholly/in-part only for such purposes.   | Rs. NIL          |
| 4. | Amount of income eligible for exemption under section 11(i)(c) Give details.  | NIL              |
| 5. | Amount of income, in addition to the amount referred to in item 3 above accumulated or set a part for specified purposes under Section 11(2)  | NIL              |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b)? if so the details thereof.  | N.A.             |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to Section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) if so the details thereof.           | NIL              |
| 8. | Whether during the previous year any part of income accumulated or set apart for specified purposes under Section 11(2) in any earlier year.  | No               |
| a) | has been applied for purposes other than charitable or religious purposes or has ceases to be accumulated or set apart for application thereto, or  | NIL              |
| b) | has ceased to remain invested in any security referred to in section 11(2) (b) (1) or deposited in any account referred to in section 11(2) (ii) or section 11(2) (iii) or  | NIL              |
| c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? if so the details thereof.                       | NIL              |



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT  
OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the (hereinafter referred to in this Annexure as such person if so give details of the amount rate of interest charged and the nature of security if any. : NIL
2. Whether any land, building or other property of the trust institution was made, or continued to be made, available for the use of any such person during the previous year? if so give details of the property and the amount of rent or compensation charged, if any : NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? if so give details. : Yes. Rs. 40.77 Lakhs was paid to one of the trustee who is working as a fulltime CEO of the organization. He is a qualified professional with considerable experience in the field of public health.
4. Whether services of the trust/institution were made available to any such person during the previous year if so, give details thereof together with remuneration or compensation received, if any. : NIL
5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? if so give details thereof together with the consideration paid. : NIL
6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? if so give details thereof together with the consideration received. : NIL
7. Whether any income or property of the trust/institution was diverted during the previous year in favor of any such person? if so give details thereof together with the amount of income or value of property so diverted. : NIL
8. Whether the income or property of the trust institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so give details. : NIL



**III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN  
CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE  
A SUBSTANTIAL INTEREST**

S.No.	Name and Address of the concern.	Where the concern is a company, number and class of shares held.	Nominal Value of the investment.	Income from the investment.	Whether the amount in Col.4 Exceeded 5 percent of the concern during the previous year say Yes/No.
—	—	—	—	—	—
NIL	NIL	NIL	NIL	NIL	No



**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
**No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101**  
**CONSOLIDATED CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS ON 31 MARCH, 2017**

PREVIOUS YEAR Rs.		LIABILITIES		Sch.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.	ASSETS		Sch.	CURRENT YEAR Rs.
45,474,952		Project Fund	I		20,481,693	2,384,160	Fixed Asset		IV	2,283,737
2,384,160		Capital Fund	II		2,283,738	5,479,878	Advances & Deposits		V	4,580,860
402,576		Current Liabilities	III		148,907	40,397,650	Cash & Bank Balances		VI	16,049,741
		... Total ...			22,914,338	48,261,688	... Total ...			22,914,338

Annexed Notes form an Integral Part of the Financial Statements

As Per Our Audit Report of Even date attached

For D K Munjal & Associates

Chartered Accountants

Firm Reg. No. 023194 N

  
(D. K. Munjal)  
Proprietor  
M. No. 510229  
Place : New Delhi  
Dated : 31/10/2017

For and on behalf of  
**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**

  
**RIZWAN MASROOR**  
(Finance & Admin  
Manager)  
  
**JOHN KURIAN GEORGE**  
(CEO)

**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
**No. W- 504, "C" Sector, 10th Street, Anna Nagar Western Extension, Chennai- 600101**  
**CONSOLIDATED CONTRIBUTION ACCOUNTS**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2017**

(Figures in Rs.)

No.	PARTICULARS	AMOUNT	AMOUNT
<b>Schedule - I</b>	<b>PROJECT FUND :-</b>		
	Please refer Sub Schedule - B	20,481,693	
<b>Schedule - II</b>	<b>CAPITAL FUND :-</b>		
	Please refer Sub Schedule - A	2,283,738	
<b>Schedule - III</b>	<b>Current Liabilities &amp; Provisions</b>		
	Please refer Sub Schedule - E	148,907	
<b>Schedule - IV</b>	<b>FIXED ASSETS :-</b>		
	Please refer Sub Schedule - C	2,283,737	
<b>Schedule - V</b>	<b>ADVANCES &amp; DEPOSITS:-</b>		
	Please refer Sub Schedule - D	4,580,861	
<b>Schedule - VI</b>	<b>CLOSING BALANCE :-</b>		
	Cash	7,521	
	Central bank of India	3,279,252	
	Central bank of India A/c 3132528870	89,460	
	Cash at Canara Bank A/c	43,832	
	Cash at Axis Bank , A/c, Chennai	0.13	
	Cash at HDFC Bank, A/C, Gurgaon	4,790,839	
	Cash at Axis Bank , A/c, Gurgaon	477,678	
	Fixed Deposits	7,361,159	
			16,049,741





*Shashi*

S.No.	Name of the Project	Opening Balance	Purchase during the year	Transferred to Project	Fund from Project	Balance after Transfer	Capitalised in 2016-17	Assets Transfers	Grants to Project	Debtors	Excess of Assets over Income	Capital Fund As on 31 March 2017	Total ...					
													2,384,160	-	-	-		
1.	Ales Prom Trog	1,663,264	-	-	-	1,663,264	102,307	-	-	-	257,378	1,508,193	170,472	775,545	2,383,798	427,850	2,384,160	427,850
2.	Fund Raising Unit -Chennai	720,897	-	-	-	720,897	225,120	-	-	-	-	170,472	775,545	2,384,160	327,427	2,384,161	327,427	

(Figures in Rs.)

#### SUB SCHEDULE - A : CAPITAL FUND

CONSOLIDATED CONTRIBUTION ACCOUNT  
No. W- 504, C, Sector, 10th Street, Anna Nagar Western, Chennai- 600101  
Swiss Emmaus Leperay Relief Work India

**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
**No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101**  
**CONSOLIDATED CONTRIBUTION ACCOUNT**

**SUB SCHEDULE - B : PROJECT FUND**

(Figures in Rs.)

S.No.	Name of the Project	Opening Balance 1 April, 2016	Additions during the year	Transferred with in Project	Int.Dividend & Other Income	Total Receipts	Utilised during the year		Transferred to Project	Project Fund As on 31 March, 2017
							Revenue Exp	Capital Exp		
1.	ALES Prom. Programme Project Fund	38,979,395	10,877,983	39,618,000	2,113,983	52,609,966	40,118,336	102,307	40,220,643	35,266,905
2.	Fund Raising Unit [HealthFirst India]	2,236,427	54,029,421	-	133,765	54,163,186	12,669,792	225,120	12,894,912	43,027,022
3	F.M Prom. Programme	918,504	10,397,878	-	-	10,397,878	5,773,624	-	5,773,624	5,542,758
4	ILFP	480,679	934,982	-	-	934,982	373,406	-	373,406	-
5	Free Balance Fund	2,859,946	-	-	-	-	-	-	-	1,042,255
<b>Total ...</b>	<b>45,474,952</b>	<b>76,240,264</b>	<b>39,618,000</b>	<b>2,247,748</b>	<b>118,106,012</b>	<b>58,935,158</b>	<b>327,427</b>	<b>59,262,585</b>	<b>83,836,685</b>	<b>20,491,693</b>



**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
**No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101**  
**CONSOLIDATED CONTRIBUTION ACCOUNT**

**SUB SCHEDULE - D : Advances & Deposits**

(Figures in Rs.)

S.No.	Name of the Project	Opening Balance 1 April, 2016	Paid during the Year	Refunded/ Adjusted during the Year	Closing Balance 31 March, 2017
1	Advance to staff	-	18,680	8,715	9,965
2	Tax Deducted at Source	23,614	-	-	23,614
3	TDS 2011-12	7,094	-	-	7,094
4	TDS 12-13	17,455	-	-	17,455
5	TDS 13-14	56,763	-	-	56,763
6	TDS 14-15	66,210	-	-	66,210
7	TDS 2015-16	68,672	-	-	68,672
8	TDS 2016-17	-	85,078	-	85,082
9	Accrued Interest	151,840	-	-	151,840
10	FRU Advance	1,075,745	1,859,608	1,868,731	1,066,622
11	FRU Advance- Mumbai	363	546,604	546,674	293
12	FM Programme Advance	-	333,926	300,976	32,950
13	FRU Imprest	7,040	-	-	7,040
14	FRU Imprest - Bangalore	2,982	448,135	448,874	2,243
15	Salary Payable	155,135	-	155,135	-
16	Security Deposits	646,970	-	-	646,970
17	Loans & Advances	3,199,995	60,485	948,485	2,311,995
18	Vendor Advance	-	197,507	171,454	26,053
19	SEI- Travel Exp Advance	-	-	-	-
<b>Total</b>		<b>5,479,878</b>	<b>3,550,023</b>	<b>4,449,044</b>	<b>4,580,861</b>

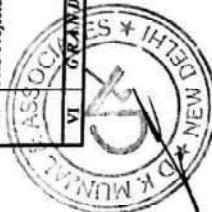
**Sub Schedule E- Current Liabilities**

S.No.	Name of the Project	Opening Balance 1 April, 2016	Transferred during the Year	Settled during the Year	Closing Balance 31 March, 2017
1	TDS Payments	152,811	1,948,031	1,951,935	148,907
2	Salary Payable	249,765	3,680,856	3,930,621	-
<b>Total</b>		<b>402,576</b>	<b>5,628,887</b>	<b>5,882,556</b>	<b>148,907</b>



Swiss Emmaus Leprosy Relief Work India  
No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101  
CONSOLIDATED CONTRIBUTION ACCOUNTS  
Sub Schedule -C : Fixed Assets

S.No.	Name of the Units & Fixed Assets	W.D.V As On 1 April, 2016	Addition during the year Before Sept'30	After Sept'30	Total Additions	Transfers During the Year	Deletions During the Year	Transferred to Different Heads	Grants to Projects in kind	Grand Total	Rate	Depreciation Amount	W.D.V As On 31 March, 2017
I	Ales Assets	Mobile phones (Swipe Machine)	17,872	-	-	-	-	-	-	17,872	15%	2,681	15,191
II	FRU Asset	Mobile phones- Mumbai office	31,209	-	-	-	-	-	-	31,209	15%	-	-
3	Mobile phones- Phone & Headset	11,228	-	-	-	-	-	-	-	11,228	15%	1,684	26,528
4	Mobile phones- Furniture & Fittings	79,773	-	-	-	-	-	-	-	79,773	15%	11,966	9,544
5	Furniture & Fittings	17,670	-	49,140	-	-	-	-	-	17,670	10%	1,767	67,807
6	Mobile Phone Bangalore	-	-	-	49,140	-	-	-	-	49,140	15%	7,371	41,769
III	<b>Total I III = (I+II)</b>	<b>157,751</b>	<b>49,140</b>	<b>-</b>	<b>49,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,892</b>	<b>30,150</b>	<b>30,150</b>	<b>176,742</b>
IV	Country office	Oil Field Radiator	18,226	-	-	-	-	-	-	18,226	15%	2,734	15,492
6	Honda Activa	44,502	-	-	-	-	-	-	-	44,502	15%	6,675	37,826
7	Desktop	3,808	-	-	-	-	-	-	-	3,808	15%	3,285	1,523
8	EPBX System	42,345	-	-	-	-	-	-	-	42,345	15%	6,352	35,993
9	Electric Equipments	130,653	-	-	-	-	-	-	-	130,653	15%	19,598	111,055
10	Electrical Equipment (inverter)	76,183	-	-	-	-	-	-	-	76,183	15%	11,427	64,756
11	XEROX Machine	26,556	-	-	-	-	-	-	-	26,556	15%	3,983	22,572
12	Nokia Mobile Phone - N6610	1,272	-	-	-	-	-	-	-	1,272	15%	191	1,081
13	Laptop	28,098	-	-	36,670	-	-	-	-	64,768	60%	27,860	36,908
14	Toyota Innova Car	396,936	-	-	-	-	-	-	-	396,936	15%	59,540	337,395
15	Furniture & Fittings	271,687	16,597	-	16,597	-	-	-	-	288,184	10%	28,818	259,366
16	Hero Honda CBZ	4,044	-	-	-	-	-	-	-	4,044	15%	607	3,417
17	Wagonor Car	374,423	-	-	-	-	-	-	-	374,423	15%	56,163	318,260
18	Water Heater	6,630	-	-	-	-	-	-	-	6,630	15%	995	5,636
	<b>Total I (IV)</b>	<b>1,435,363</b>	<b>16,497</b>	<b>36,670</b>	<b>53,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,478,530</b>	<b>30,150</b>	<b>30,150</b>	<b>1,251,392</b>
V	Fund Raising Unit - Chennai	Computers	4,974	-	-	-	-	-	-	4,974	60%	2,984	1,990
16	Laptop	5,577	-	-	-	-	-	-	-	5,577	60%	3,146	2,231
17	Furniture and Fittings	176,276	49,875	-	49,875	-	-	-	-	226,151	10%	22,615	203,536
18	Printer	19,470	-	-	-	-	-	-	-	19,420	15%	2,913	16,507
19	General Equipments	199,439	-	-	-	-	-	-	-	199,439	15%	29,916	169,523
20	Digital Camera	3,470	-	-	-	-	-	-	-	3,470	15%	521	2,950
21	FRU Computer- Mumbai	3,192	-	-	-	-	-	-	-	3,192	60%	1,915	1,277
22	FRU Furniture- Mumbai	134,974	-	-	-	-	-	-	-	134,974	10%	13,497	121,477
23	FRU Desktop- Bangalore	8,033	-	-	-	-	-	-	-	8,033	60%	4,820	3,213
24	FRU General Equipment- Mumbai	53,224	160,000	-	160,000	-	-	-	-	213,224	15%	31,984	181,240
25	FRU General Equipments- Bangalore	37,897	-	-	-	-	-	-	-	37,897	15%	5,685	32,213
26	FRU Laptop- Bangalore	52,430	-	-	-	-	-	-	-	52,430	60%	31,458	20,972
27	FRU Printer- Bangalore	9,556	-	-	-	-	-	-	-	9,556	15%	1,435	8,131
28	FRU Mumbai- Laptop	4,880	-	-	-	-	-	-	-	4,880	60%	2,928	1,952
29	FRU Printer- Mumbai	9,791	-	-	-	-	-	-	-	9,791	15%	1,469	8,322
30	FRU Electrical Items	9,435	15,245	-	15,245	-	-	-	-	24,680	15%	3,702	20,978
31	FRU Furniture- Bangalore	19,710	-	-	-	-	-	-	-	19,710	10%	1,971	17,739
32	FRU Mobile Chennai	22,780	-	-	-	-	-	-	-	22,780	15%	3,417	19,363
33	FRU Projector- Bangalore	25,979	-	-	-	-	-	-	-	25,979	15%	3,897	22,082
VI	<b>Total V</b>	<b>801,045</b>	<b>225,120</b>	<b>-</b>	<b>225,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,026,165</b>	<b>-</b>	<b>170,472</b>	<b>\$55,694</b>
	<b>GRAND TOTAL (III+IV+V)</b>	<b>2,384,159</b>	<b>290,757</b>	<b>36,670</b>	<b>321,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,711,587</b>	<b>427,850</b>
													<b>2,283,737</b>



**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101  
**CONSOLIDATED CONTRIBUTION ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2017**

(Amount in Rs.)					
PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
478,265	To Depreciation	427,850	478,265	By excess of Expenditure over Income	427,850
478,265	... Total ...	427,850	478,265	... Total ...	427,850

Annexed Notes form an Integral Part of the Financial Statements

As Per Our Audit Report of Even date attached  
For D K Munjal & Associates  
Chartered Accountants  
Firm Reg. No. 03194-N



M. No. 510229  
Place : New Delhi  
Dated : 31/10/2017

  
 For and on behalf of  
**JOHN KURIAN GEORGE**  
 (CEO)  
  
**RIZWAN MASRUR**  
 (Finance & Admin  
 Manager)

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**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
**No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101**  
**CONSOLIDATED CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31 MARCH, 2017**

								(Amount in Rs.)			
PREVIOUS YEAR Rs.		RECEIPTS		Note No. CURRENT YEAR Rs.		PREVIOUS YEAR Rs.		PAYMENTS		Note No. CURRENT YEAR Rs.	
38,676,592	To Opening Balance	1	45,474,952	36,083,460	By FRU Expenses	5	39,061,499				
50,373,291	To Grants from FAIRMED, Switzerland	2	25,772,208	233,081	By ILEP Expenses	6	730,973				
45,611,578	To Donation Received	3	50,468,058	27,447	By ALES Prom. Prog.	7	-				
14,525,786	To Other Income	4	2,247,744	2,976,604	By FAIRMED Prom. Prog.	8	9,512,119				
				106,452	By Free Balance Expenses	9					
				9,414,930	By SEI Expenses	10	9,590,593				
				804,363	By Capital Expenses	11	327,427				
				53,919,746	By Grants to Other Project from LC	12	44,218,685				
				146,214	By Misc Expenses	13	39,975				
				45,474,952	By Closing Balance :-	14	20,481,691				
<b>149,187,248</b>	... Total ...		<b>123,962,962</b>	<b>149,187,248</b>	... Total ...		<b>123,962,962</b>				

Annexed Notes form an Integral Part of the Financial Statements

As Per Our Audit Report of Even date attached

For D K Munjal & Associates  
 Chartered Accountants  
 Firm Reg. No. 023194 N.



(D. K. Munjal)  
 Proprietor  
 M. No. 510229  
 Place : New Delhi  
 Dated : 21/10/2017

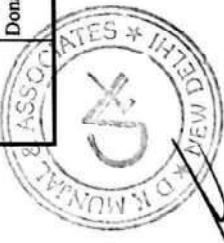
For and on behalf of  
**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**

  
**RIZWAN MASROOR**  
 (Finance & Admin Manager)  
  
**JOHN KURIAN GEORGE**  
 (CEO)

SWISS EMMAUS LEPROSY RELIEF WORK - INDIA  
 No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101  
CONSOLIDATED 3CONTRIBUTION ACCOUNT

**NOTES FORMING PART OF RECEIPTS and PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDING 31 MARCH, 2017**

Note No.	PARTICULARS	Rs.
<b>1</b>	<b>Opening Balance</b>	
	Cash	82
	Central Bank of India	12,669,106
	Central Bank of India A/c 3132528870	3,353,362
	Cash at Canara Bank A/c	172,590
	Cash at Axis Bank , A/c, Chennai	0.13
	Cash at HDFC Bank, A/C, Gurgaon	2,247,421
	Cash at Axis Bank , A/c, Gurgaon	1,789,884
	Fixed Deposits	20,165,206
	Current Liabilities & Provisions	(402,576)
	Advances & Deposits	5,479,878
<b>2</b>	<b>Grants from FAIRMED, Switzerland</b>	
	SEI-Grants	19,294,469
	Grant-F.M.Programme	5,542,757
	Grants ILEP	934,982
		25,772,208
<b>3</b>	<b>Donations Received</b>	
	Donation FRU	4,123,090
	ILEP Grant	229,407
	Corporate Donation	3,082,170
	Donation General	179,225
	Mumbai-POID Grant	3,104,750
	Donation- Chennai TM	24,126,500
	Donation- Bangalore TM	6,773,234
	Donation- School Bangalore	487,118
	Donation- School Chennai	1,466,267
	Donation- School Mumbai	921,670
	Donation- Mumbai TM	5,972,627
		50,468,058



SWISS EMMAUS LEPROSY RELIEF WORK - INDIA  
 No. W - 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai - 6000101  
CONSOLIDATED 3CONTRIBUTION ACCOUNT

**NOTES FORMING PART OF RECEIPTS and PAYMENTS ACCOUNT  
 FOR THE YEAR ENDING 31 MARCH, 2017**

<b>4</b>	<b>Other Income</b>			
	Interest From FD- ales	1,844,376		
	Interest From SB Account	4,018		
	Interest on FD Account	215,589		
	Interest Received - Axis Bank - HFI S/B A/c	121,077		
	Missionaries Income	62,684		
<b>5</b>	<b>Fund raising expenses</b>			
	Personnel Expenses	29,130,209		
	Maintenance	1,743,812		
	Administration	8,187,478		
<b>6</b>	<b>Other II P.E</b>			
	Personnel Expenses	229,521		
	Maintenance	1,847		
	Administration	499,605		
<b>7</b>	<b>Ales Prom Prog</b>			
	Personnel Expenses	-		
	Maintenance	-		
	Administration	-		
<b>8</b>	<b>Fairmed</b>			
	Personnel Expenses	3,532,757		
	Maintenance	5,299,912		
	Administration	679,450		
<b>9</b>	<b>Free Balance</b>			
	Personnel Expenses	9,512,119		
	Maintenance	-		
	Administration	-		



SWISS EMMAUS LEPROSY RELIEF WORK - INDIA  
 No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai-600101  
 CONSOLIDATED 3CONTRIBUTION ACCOUNT

NOTES FORMING PART OF RECEIPTS and PAYMENTS ACCOUNT  
 FOR THE YEAR ENDING 31 MARCH, 2017

	<u>SEI Balance</u>		
10	Personnel Expenses Maintenance Administration	6,524,200 485,229 2,581,163	9,590,592
11	<u>Capital Expenditure</u> General Equipments Furniture Mobile Phones	131,273 67,899 128,255	327,427
12	<u>Grants to Projects</u>  Grants to Project - Emmaus Swiss Grants to Projects -Rural India Self Development trust Grant - Emmaus Swiss Palamanch Grants to Projects -Hubli Hospital For Handicapped Grants to Projects - Gretmaltes Hospital Grant Alert The Society of Sacred Heart Leprosy Centre Other Transfer	10,110,523 9,614,681 2,245,033 6,335,917 3,183,705 3,776,046 8,951,780	44,218,685
13	<u>Miscellaneous Expenses</u> Bank Charges FRU	39,975	39,975
14	<u>Closing Balance:</u>		
	Cash Central bank of India Central bank of India A/c 3132528870 Cash at Canara Bank A/c Cash at Axis Bank , A/c, Chennai Cash at HDFC Bank A/C, Gurgaon Cash at Axis Bank , A/c, Gurgaon Fixed Deposits Current Liabilities & Provisions Advances & Deposits	7,521 3,279,252 89,460 43,832 0.13 4,790,839 477,678 7,361,159 - 148,907 4,580,857	20,481,691



**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
No. W-504, "C" Sector - 10<sup>th</sup> Street,  
Anna Nagar, Western Extension, Chennai - 600 101

**Significant Accounting policies and Notes forming part of the financial statements for the year ending 31<sup>st</sup> March, 2017:-**

**1. DISCLOSURES OF ACCOUNTING POLICIES:**

**1.1 System of Accounting:**

Financial Statements of the Trust are prepared under the historical cost convention in accordance with the generally accepted accounting principles, accounting standards issued by ICAI, as applicable and relevant presentation requirement as per Income Tax Act, 1961.

**1.2 Income Recognition:**

Grants received from Funding agencies are accounted on Receipt basis. Similarly all grants paid to partner NGO are accounted for as and when the grant is released.

Income of the Trust, like Interest earned on Term Deposits has been accounted on the basis of interest earned/accrued up to 31<sup>st</sup> March, 2017.

Grants / Contribution received from funding agencies are recognized at the time of realization through bank.

**1.3 Accounting of Fixed Assets and Depreciation:**

Fixed assets are stated at Written Down Value method.

Depreciation on Fixed Assets land has been provided on W.D.V. basis at the rates specified in the Income Tax Act, 1961.

**1.4 Provisions and Contingencies:**

Provision are determined based on best estimate of the amount required to settle the amount at the balance sheet date. Contingent Assets are neither recognized nor shown in the Balance Sheet. The Trust does not recognize a contingent liability but discloses its existence in the financial statements.

**1.5 Taxation**

The Trust is registered under Section 12A of the Income Tax Act, 1961 and eligible for 100% exemption under Section 11 of the Income Tax Act, 1961.



**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**  
No. W-504, "C" Sector - 10<sup>th</sup> Street,  
Anna Nagar, Western Extension, Chennai - 600 101

**Significant Accounting policies and Notes forming part of the financial statements for the year ending 31<sup>st</sup> March, 2017**

**2. Notes to Accounts**

- 2.1. There is no contingent liability as on the Balance Sheet Date.
- 2.2. Balance of receivables, payables, bank balances are subject to confirmation and reconciliations form the respective party.
- 2.3. In the opinion of the management all the current assets, loans and advances are realizable on in the ordinary course of Business.
- 2.4. Previous year figures have been regrouped and reclassified wherever necessary.
- 2.5. All the Figures are in Rs. unless otherwise stated. Further figures are rounded off to the nearest rupee.

As Per Our Audit Report of Even date attached  
For D K Munjal & Associates  
Chartered Accountants

Firm Reg. No. 023194 N  
  
D K MUNJAL & ASSOCIATES \* PVT LTD \* NEW DELHI

(D. K. Munjal)  
Proprietor  
M. No. 510229  
Place: New Delhi  
Dated: 21/02/2017

For and on behalf of  
**SWISS EMMAUS LEPROSY RELIEF WORK - INDIA**

  
**JOHN KURIAN GEORGE**  
(CEO)

  
**RIZVAN MASROOR**  
(Finance & Admin  
Manager)