



D K Munjal & Associates

Chartered Accountants

K-1/124, L.G.F., Chittaranjan Park, New Delhi - 110019
Ph.: +91 11 4174 9710, 2627 7849
E-mail: dkmunjal@hotmail.com, munjal@dkmunjal.com
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AUDITOR'S REPORT

The Trustees
SWISS EMMAUS LEPROSY RELIEF WORK INDIA
CHENNAI.

We have audited the attached Balance Sheet of **SWISS EMMAUS LEPROSY RELIEF WORK INDIA ("the Trust")** as at 31st March, 2018 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 the Trust. 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 Trust, 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 31st March, 2018.

(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: 25/10/2018



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 (PAN : AACTS1292G)** as at 31st March, 2018 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 31st March 2018 and
- ii) In the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the accounting year ending on 31/03/2018.

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: 25/10/2018

ANNEXURE

STATEMENT OF PARTICULARS

I. 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 that year	92514786
2.	Whether the trust 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	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly only for such purposes.	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
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	No
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	No
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-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(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	No



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 was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (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	No
2.	Whether any land, building or other property of the trust 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	No
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 As per Annexure - I
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No



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

Sl. 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 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

Date : 25/10/2018
Place : New Delhi

FOR D K MUNJAL &
ASSOCIATES
(Chartered Accountants)
FRN No. :0231947


D K MUNJAL
(PROPRIETOR)
M No. :510229



Annexure - 1		
Salary allowance to specified person u/s 13(3)		
Sr.No.	Detail	Salary Allowance
1	REMUNERATION PAID TO CEO MR. JOHN KURIAN GEORGE	4047500

Date : 25/10/2018
Place : New Delhi

FOR D K MUNJAL & ASSOCIATES
(Chartered Accountants)
FRN No. :023194N


D K MUNJAL
(PROPRIETOR)
M No. :510229



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, 2018

PREVIOUS YEAR Rs.		LIABILITIES	Sch.	CURRENT YEAR		PREVIOUS YEAR		ASSETS	Sch.	CURRENT YEAR	
				Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
20,481,693		Project Fund	I	14,143,522	2,283,737			Fixed Asset	IV	2,060,038	
2,283,737		Capital Fund	II	2,060,038	4,580,860			Advances & Deposits	V	3,265,437	
148,908		Current Liabilities	III	2,145,994	16,049,741			Cash & Bank Balances	VI	13,024,079	
22,914,338		... Total ...		18,349,554	22,914,338			... Total ...		18,349,554	

Annexed Notes form an Integral part of the Financial Statements

As per our audit report of even date

For D K Munjal & Associates

Chartered Accountants

Firm Regn No. 023194N



D. K. Munjal
(Proprietor)

M. No. 510229


Place : New Delhi

Date : 25/10/2018

For and on Behalf of

Swiss Emmaus Leprosy Relief Work - India


 John Kurian George
 (C.E.O)


 A. Rangaprasad
 (Finance & Admin Manager)

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, 2018

(Figures in Rs.)

No.	PARTICULARS	AMOUNT	AMOUNT
Schedule - I	<u>PROJECT FUND :-</u>		14,143,522
	Please refer Sechedule - 1		
Schedule - II	<u>CAPITAL FUND :-</u>		2,060,038
	Please refer Schedule - 2		
Schedule - III	<u>Current Liabilities & Provisions</u>		2,145,994
	Please refer Schedule - 5		
Schedule - IV	<u>FIXED ASSETS :-</u>		2,060,038
	Please refer Schedule - 3		
Schedule - V	<u>ADVANCES & DEPOSITS:-</u>		3,265,437
	Please refer Schedule - 4		
Schedule - VI	<u>CLOSING BALANCE :-</u>		
	Cash	23,846	
	Central Bank of India, FC A/c. No.1009902810	5,644,067	
	Central Bank of India, FC A/c.Extn. 3132528870	343,235	
	Cash at Canara Bank A/c	339,895	
	Cash at Axis Bank , A/c, Chennai	1,072,105	
	Cash at HDFC Bank, A/C, Gurgaon	323,594	
	Fixed Deposits	5,277,337	
			13,024,079

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

SCHEDULE - 1 : PROJECT FUND

S.No.	Name of the Project	Opening Balance 1 April, 2017	Additions during the year	Int,Dividend & Other Income	Total Receipts	Utilised during the year			Transferred to Project	Project Fund As on 31 March, 2018
						Revenue Exp	Capital Exp	Total Exp		
1.	ALES Prom. Programme Project Fund	16,101,813	35,651,605	292,852	35,944,457	14,303,916	77,999	14,381,915	32,476,813	5,187,542
2.	Fund Raising Unit [HealthFirst India]	477,679	37,905,599	24,369	37,929,968	35,139,924	69,900	35,209,824	5,820,759	(2,622,936)
3.	I LEP	1,042,255	2,752,839	0	2,752,839	1,463,861	0	1,463,861	0	2,331,233
4.	Free Balance Fund	2,859,946	1,740,218	0	1,740,218	252,002	0	252,002	0	4,348,162
5.	Poristes Fund	0	7,809,133	0	7,809,133	0	0	0	2,909,612	4,899,521
T o t a l ...		20,481,693	85,859,395	317,221	86,176,616	51,159,703	147,899	51,307,602	41,207,184	14,143,522

(Figures in Rs.)

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

SCHEDULE - 2 : CAPITAL FUND

S.No.	Particulars	Opening Balance 1 April, 2017	Purchase during the year	Transferred to Project Fund	Transferred from Project Fund	Balance after Transfer	Assets Capitalised in 2017-18	Asset Transfers	Grants to Project in Kind	Deletion	Excess of Expenditure over Income	(Figures in Rs.) Capital Fund As on 31 March, 2018
1	Alas Prom Prog	1,266,493	-	-	-	1,266,493	77,999	-	-	-	212,224	1,132,268
2	Fund Raising Unit - Chennai	1,017,244	-	-	-	1,017,244	69,900	-	-	-	159,374	927,770
	Total	2,283,737	-	-	-	2,283,737	147,899	-	-	-	371,598	2,060,038

CONSOLIDATED CONTRIBUTION ACCOUNTS

Schedule -3 : Fixed Assets

S.No.	Particulars	W.D.V As On		Additions during the year		Transfers	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, 2018
		1 April, 2017	Sept'30	Before Sept'30	After Sept'30								
I	Country office												
1	Mobile phones (Swipe Machine)	15,191	-	-	-	-	-	-	-	15,191	15%	2,279	12,913
6	OIL Field Radiator	15,492	-	-	-	-	-	-	-	15,492	15%	2,324	13,169
7	Honda Activa	37,826	-	-	-	-	-	-	-	37,826	15%	5,674	32,153
8	Desktop	1,523	-	-	-	-	-	-	-	1,523	60%	914	609
9	EPBX System	35,993	-	-	-	-	-	-	-	35,993	15%	5,399	30,594
10	Electrical Equipments	111,055	-	-	-	-	-	-	-	111,055	15%	16,658	94,397
11	Electrical Equipments& inverter)	64,756	-	-	-	-	-	-	-	64,756	15%	9,713	55,042
12	XEROX Machine	22,572	-	-	-	-	-	-	-	22,572	15%	3,386	19,187
13	Nokia Mobile Phone - N 6610	1,081	-	-	-	-	-	-	-	1,081	15%	162	919
14	Laptop	36,908	22,999	-	-	-	-	-	22,999	59,907	60%	35,944	23,963
15	Toyota Innova Car	337,395	-	-	-	-	-	-	-	337,395	15%	50,609	286,786
16	Furniture & Fittings	259,366	-	-	-	-	-	-	-	259,366	10%	25,937	233,429
17	Hero Honda CBZ	3,437	-	-	-	-	-	-	-	3,437	15%	516	2,922
18	Waganor Car	318,260	-	-	-	-	-	-	-	318,260	15%	47,739	270,521
15	Water Heater	5,636	-	-	-	-	-	-	-	5,636	15%	845	4,790
16	Inverter	-	55,000	-	55,000	-	-	-	-	55,000	15%	4,125.00	50,875
		1,266,493	22,999	22,999	55,000	77,999	-	-	-	1,344,492		212,224	1,132,268
IV	Fund Raising Unit - Chennai												
II	FRU Asset												
2	Mobile phones- Mumbai office	26,528	-	-	-	-	-	-	-	26,528	15%	3,979	22,549
3	Phone & Headset	9,544	-	-	-	-	-	-	-	9,544	15%	1,432	8,112
4	Mobile phones- Chennai	67,807	-	-	-	-	-	-	-	67,807	15%	10,171	57,636
5	Furniture & Fittings	15,903	-	-	-	-	-	-	-	15,903	10%	1,590	14,313
6	Mobile Phone Bangalore	41,769	-	-	-	-	-	-	-	41,769	15%	6,265	35,504
7	Printer and Scanner	-	69,900	-	69,900	-	-	-	-	69,900	15%	10,485.00	59,415
16	Computers	1,990	-	-	-	-	-	-	-	1,990	60%	1,194	796
17	Laptop	2,231	-	-	-	-	-	-	-	2,231	60%	1,338	892
18	Furniture and Fittings	203,536	-	-	-	-	-	-	-	203,536	10%	20,354	183,182
19	Printer	16,507	-	-	-	-	-	-	-	16,507	15%	2,476	14,031
20	General Equipments	169,523	-	-	-	-	-	-	-	169,523	15%	25,428	144,095
21	Digital Camera	2,950	-	-	-	-	-	-	-	2,950	15%	442	2,507
22	FRU Computer- Mumbai	1,277	-	-	-	-	-	-	-	1,277	60%	766	511
23	FRU Furniture- Mumbai	121,477	-	-	-	-	-	-	-	121,477	10%	12,148	109,329
24	FRU Desktop- Bangalore	3,213	-	-	-	-	-	-	-	3,213	60%	1,928	1,285
25	FRU General Equipments- Mumbai	181,240	-	-	-	-	-	-	-	181,240	15%	27,186	154,054
26	FRU General Equipments- Bangalore	32,213	-	-	-	-	-	-	-	32,213	15%	4,832	27,381
27	FRU Laptop- Bangalore	20,972	-	-	-	-	-	-	-	20,972	60%	12,583	8,389
28	FRU Printer- Bangalore	8,131	-	-	-	-	-	-	-	8,131	15%	1,220	6,911
29	FRU Mumbai- Laptop	1,952	-	-	-	-	-	-	-	1,952	60%	1,171	781
30	FRU Printer- Mumbai	8,322	-	-	-	-	-	-	-	8,322	15%	1,248	7,074
31	FRU Electrical Items	20,978	-	-	-	-	-	-	-	20,978	15%	3,147	17,831
32	FRU Furniture- Bangalore	17,739	-	-	-	-	-	-	-	17,739	10%	1,774	15,965
33	FRU Mobile Chennai	19,363	-	-	-	-	-	-	-	19,363	15%	2,904	16,459
34	FRU Projector- banglore	22,082	-	-	-	-	-	-	-	22,082	15%	3,312	18,770
	Total (V)	1,017,244	69,900	69,900	55,000	147,899	-	-	-	1,087,144		159,374	927,770
VI	GRAND TOTAL (III+IV+V)	2,283,737	92,899	92,899	55,000	147,899	-	-	-	2,431,636		371,598	2,060,038

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

SCHEDULE - 4 : Advances & Deposits

(Figures in Rs.)

S.No.	Particulars	Opening Balance 1 April, 2017	Paid during the Year	Refunded/ Adjusted during the Year	Closing Balance 31 March, 2018
1	Accrued Interest	151,840	-	-	151,840
2	Advance to Santosh	-	34,500	32,664	1,836
3	Advance-Mohammed Ghouse Y	3,000	-	3,000	-
4	Atcom - Central Bank Imprest	7,041	-	-	7,041
5	Blue Star Printers	26,053	-	26,053	-
6	Dahyalal Patel - Mumbai Rental Advance	-	125,000	-	125,000
7	F.M.Prog. - Advance	32,950	453,889	458,939	27,900
8	FRU Imprest	-	-	96,873	96,873
9	Fru Imprest Bangalore	2,243	273,708	273,775	2,176
10	Fru Imprest-Chennai	123	691,589	691,004	708
11	Fru Imprest - Mumbai	293	337,514	336,044	1,763
12	Fru Professional Courier Deposit - Mumbai	2,000	-	-	2,000
13	Fru Rental Advance	406,500	-	-	406,500
14	Fru Security Adv. - Mumbai	300,000	-	300,000	-
15	Fru Security Deposit	75,000	-	-	75,000
16	Fru Security Deposit Bangalore	580,000	172,000	580,000	172,000
17	Grimaltes	2,299,995	-	999,994	1,300,001
18	Hareesh D Patel - Mumbai Rental Advance	-	125,000	-	125,000
19	HQ Reimbursement 17-18	-	261,753	-	261,753
20	Mary Joy	12,000	17,278	29,278	-
21	Ram Babu	9,965	-	9,965	-
22	SEI - Security Deposit	346,970	-	-	346,970
23	TDS Paid	324,886	29,937	-	354,823
	Total	4,580,858	2,522,168	3,837,589	3,265,437

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

Schedule 5- Current Liabilities

(Figures in Rs.)					
S.No.	Particulars	Opening Balance 1 April, 2017	Transferred during the Year	Settled during the Year	Closing Balance 31 March, 2018
1	Sundry Creditors				
	Blue Star Printers	-	141,989	126,282	15,707
	Mohd Arshad Rent Payable	-	38,700	-	38,700
	SDA Enterprises	-	29,565	15,182	14,383
	SEI-Credit Card	-	1,929,894	1,792,365	137,529
	Surplus Staffing and Marketing	-	38,235	28,788	9,447
	Unique Security Agency	-	22,606	11,006	11,600
2	Expenses Payable				
	Vijay Chopra Rent Payable	-	32,940	-	32,940
	Sanjay Chopra Rent Payable	-	32,940	-	32,940
	FRU ESI Payable	-	36,368	31,476	4,892
	FRU PF Payable	-	131,878	104,702	27,176
	Fru Salary Payable - Bangalore	-	798,677	524,239	274,438
	Fru Salary Payable - Chennai	-	2,608,533	1,591,890	1,016,643
	Fru Salary Payable - Mumbai Office	-	314,125	-	314,125
	ILLP Expenses Payable	-	1,356	-	1,356
3	TDS Payable				
	TDS U/s 194 C	2,465	30,924	31,529	1,860
	TDS U/s - 194J	28,041	248,735	232,856	43,920
	TDS U/s 92B	112,305	1,372,445	1,354,152	130,598
	TDS U/s 94I	6,096	304,584	272,940	37,740
	Total	148,907	8,114,494	6,117,407	2,145,994

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, 2018

PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
427,850	To Depreciation	371,598	427,850	By excess of Expenditure over Income	371,598
427,850	... Total ...	371,598	427,850	... Total ...	371,598

(Amount in Rs.)

Annexed Notes form an Integral part of the Financial Statements

As per our audit report of even date

For D K Munjal & Associates

Chartered Accountants

Firm Regn. No. 023194 N



D. K. Munjal
(Proprietor)

M. No. 510229

Place : New Delhi

Date : 25/10/2018

For and on Behalf of
 Swiss Emmaus Leprosy Relief Work - India


 John Kurian George
(C.E.O)


 A. Rangaprasad
(Finance & Admin Manager)

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, 2018

PREVIOUS YEAR		RECEIPTS	Note No.	CURRENT YEAR		P A Y M E N T S	Note No.	CURRENT YEAR	
Rs.				Rs.				Rs.	
45,474,952		To Opening Balance	1	20,481,695		By FRU Expenses	5	35,139,925	
25,772,208		To Grants from Institutional Donors	2	47,953,795		By ILEP Expenses	6	3,662,189	
50,468,058		To Donation through Fund Raising Unit	3	37,905,599		By ALES Prom. Prog.	7	9,838,150	
2,247,744		To Other Income	4	317,221		By FAIRMED Prom. Prog.	8	2,267,438	
						By Free Balance Expenses	9	252,002	
						By Capital Expenses	10	147,899	
						By Grants to Projects	11	41,207,184	
						By Misc Expenses	12	-	
						By Closing Balance :-		14,143,522	
123,962,962		... Total ...		106,658,310		... Total ...		106,658,310	

(Amount in Rs.)

Annexed Notes form an Integral part of the Financial Statements

As per our audit report of even date

For D K Munjal & Associates

Chartered Accountants

Firm Regn. No. 023194 N



D. K. Munjal
(Proprietor)
M. No. 510229

Place : New Delhi

Date : 25/03/2018

For and on Behalf of
 Swiss Emmaus Leprosy Relief Work - India


 John Kurian George
(C.E.O)


 A. Rangaprasad
(Finance & Admin Manager)

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

NOTES FORMING PART OF RECEIPTS and PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31 MARCH, 2018

Note No.	PARTICULARS	Rs.	Rs.
1	<u>Opening Balance</u>		
	Cash	7,521	
	Central Bank of India, FC A/c. No.1009902810	3,279,252	
	Central Bank of India, FC A/c.Extn. 3132528870	89,460	
	Cash at Canara Bank A/c	43,832	
	Cash at Axis Bank , A/c, Chennai	477,679	
	Cash at HDFC Bank, A/C, Gurgaon	4,790,839	
	Fixed Deposits	7,361,159	
	Current Liabilities & Provisions	(148,907)	
	Advances & Deposits	4,580,858	20,481,695
2	<u>Grants Received from Institutional Donors</u>		
	Grants from FAIRMED - (FC)	37,391,823	
	Grants from PORISTES - (FC)	7,809,133	
	Grants from ILEP - (FC)	1,249,563	
	Grants from ILEP - (LC)	1,503,276	47,953,795
3	<u>Donations Received through Fund Raising Unit (Health First India)</u>		
	Donations through FRU	37,905,599	37,905,599

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FOR THE YEAR ENDING 31 MARCH, 2018

4	<u>Other Income</u>		
	Interest From SB Account	1,967	
	Interest on FD Account	290,885	
	Interest Received - Axis Bank - HFI S/B A/c	24,369	
			317,221
5	<u>Fund raising expenses</u>		
	Personnel Expenses	28,599,892	
	Maintenance	4,281,782	
	Administration	2,258,251	
			35,139,925
6	<u>Other ILEP</u>		
	Personnel Expenses	1,861,880	
	Maintenance	12,579	
	Administration	1,787,730	
			3,662,189
7	<u>Ales Prom Prog</u>		
	Personnel Expenses	7,868,605	
	Maintenance	1,053,699	
	Administration	915,846	
			9,838,150
8	<u>Fairmed</u>		
	Personnel Expenses	1,523,236	
	Maintenance	468,082	
	Administration	276,120	
			2,267,438
9	<u>Free Balance</u>		
	Administration	252,002	
			252,002
10	<u>Capital Expenditure</u>		
	FRU	69,900	
	SEI	77,999	
			147,899
11	<u>Grants to Projects</u>		
	Grants to Project - RISDT - PORISTES	4,617,879	
	Grants to Projects -Rural India Self Development trust	8,535,098	
	Grant - Emmaus Swiss Palamaner	9,911,623	
	Grants to Projects -Hubli Hospital For Handicapped	2,260,101	
	Grants to Projects - Gretnaltes Hospital	6,963,055	
	Grant Alert	3,030,654	
	The Society of Sacred Heart Leporasy Centre	3,938,637	
	Grant Alert - MH POID	1,950,137	
			41,207,184

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CONSOLIDATED CONTRIBUTION ACCOUNT

NOTES FORMING PART OF RECEIPTS and PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31 MARCH, 2018

12	<u>Closing Balance:</u>		
	Cash	23,846	
	Central Bank of India, FC A/c. No.1009902810	5,644,067	
	Central Bank of India, FC A/c. Extn. 3132528870	343,235	
	Cash at Canara Bank A/c	339,895	
	Cash at Axis Bank , A/c, Chennai	1,072,105	
	Cash at HDFC Bank, A/C, Gurgaon	323,594	
	Fixed Deposits	5,277,336	
	Current Liabilities & Provisions	(2,145,994)	
	Advances & Deposits	3,265,437	
			14,143,522

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

Significant Accounting policies and Notes forming part of the financial statements for the year ending 31st March, 2018:-

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 31st March, 2018.

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.

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Significant Accounting policies and Notes forming part of the financial statements for the year ending 31st March, 2018

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 currents 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)
Proprietor**

M. No. 510229

Place: New Delhi

Dated: 25/10/2018

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

**A. Rangaprasad
(Finance & Admin
Manager)**

**JOHN KURIAN GEORGE
(CEO)**