



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, 2019 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, 2019.

(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

UDIN: 19510229AAAAHN 6150

Place: New Delhi.

Dated: 29/10/2019



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
Website : www.dkmunjal.com

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of SWISS EMMAUS LEPROSY RELIEF WORK INDIA (PAN No : AACTS1292G) as at 31/03/2019 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust 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.

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 31/03/2019 and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Date : 29/10/2019
Place : New Delhi

FOR D K Munjal & Associates
(Chartered Accountants)
FRN No. :023194N

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



UDIN: 1950229AAAA14N6150

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	76586673
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 In Part only for such purposes.	Yes 2385307
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 - 1
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 : 29/10/2019
Place : New Delhi

FOR D K Munjal & Associates
(Chartered Accountants)
FRN No. :023194N


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




UDIN: 19510229AAAAHN6150

Annexure - I		
Salary allowance to specified person u/s 13(3)		
Sr.No.	Detail	Salary Allowance
1	REMUNERATION PAID TO CEO, MR. JOHN KURIAN GEORGE	4148652

Date : 29/10/2019
Place : New Delhi

FOR D K Munjal & Associates
(Chartered Accountants)
FRN No. :023194N


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



UDIN: 19510229 AAAA14N6150

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of SWISS EMMAUS LEPROSY RELIEF WORK INDIA, AACTS1292G [name and PAN of the trust or institution] as at 31/03/2019 and the Profit and loss account for the year ended on that date which are 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 head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

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 31/03/2019 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Place **New Delhi**
Date **29/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

D K MUNJAL
510229
023194N
K-1/124 Chittaranjan Park Ne
w Delhi DELHI

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 (₹)	76586673
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 in part only for such purposes. (₹)	2385307
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	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

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 part of the income or 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
	Details	Amount(₹)
	REMUNERATION PAID TO CEO, MR. JOHN KURIAN GEORGE	4148652
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

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 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **New Delhi**
Date **29/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

D K MUNJAL
510229
023194N
K-1/124 Chittaranjan Park Ne
w Delhi DELHI

Form Filing Details

Revision/Original Original

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

Balance Sheet as at 31st March, 2019

(Amount in Rs.)

PREVIOUS YEAR	LIABILITIES	Sch.	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Sch.	CURRENT YEAR
Rs.			Rs.	Rs.			Rs.
20,60,038	Capital Fund	I	25,42,683	20,60,038	Fixed Asset	III	25,42,683
1,41,43,522	Project Fund	II	1,65,28,829	32,65,437	Advances & Deposits	IV	37,76,917
21,45,994	Current Liabilities	V	21,77,613	1,30,24,079	Cash & Bank Balances	VI	1,49,29,525
1,83,49,554	... Total ...		2,12,49,125	1,83,49,554	... Total ...		2,12,49,125

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 Regn. No. 023194 N

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

Place : New Delhi

Dated : 29/10/2019

UDIN: 19510229AAAAHN0150



for and on behalf of
 Swiss Emmaus Leprosy Relief Work - India

John Kurian George
 John Kurian George
 CEO

A Rangaprasad
 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 Statement

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2019

(Figures in Rs.)

No.	PARTICULARS	AMOUNT	AMOUNT
Schedule - I	<u>CAPITAL FUND :-</u> Please refer Schedule - 1		25,42,683
Schedule - II	<u>PROJECT FUND :-</u> Please refer Sechedule - 2		1,65,28,829
Schedule - III	<u>FIXED ASSETS :-</u> Please refer Schedule - 3		25,42,683
Schedule - IV	<u>ADVANCES & DEPOSITS:-</u> Please refer Schedule - 4		37,76,917
Schedule - V	<u>Currant Liabilities & Provisions</u> Please refer Schedule - 5		21,77,613
Schedule - VI	<u>Cash and Bank Balances</u> Please refer Schedule - 6		1,49,29,525



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

SCHEDULE - 1 : CAPITAL FUND

(Figures in Rs.)

S.No.	Name of the Project	Opening Balance 1 April, 2018	Purchased during 2018-19	Balance after Transfer	Deletion	Depreciation for the year 2018-19	Capital Fund As on 31 March, 2019
1.	Country Office Expenses	1,132,268	70,900	1,203,168	-	192,672	1,010,496
2	Fund Raising Unit - Chennai	927,770	856,254	1,784,024	-	251,837	1,532,187
	Total ...	2,060,038	927,154	2,987,192	-	444,509	2,542,683



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

SCHEDULE - 2 : PROJECT FUND

(Figures in Rs.)

S.No.	Name of the Project	Opening Balance 1 April, 2018	Additions during the year	Int, Dividend & Other Income	Total Receipts	Utilised during the year				Project Fund As on 31 March, 2019
						Revenue Exp	Capital Exp	Grants to Projects	Total Exp	
1.	Country Office Expenses & Fund Raising Unit	76,82,101	7,47,94,858	15,25,835	7,63,20,693	3,65,16,992	9,27,154	3,05,48,838	6,79,92,984	1,60,09,809
2.	I LEP in India	5,79,623	26,51,287	-	26,51,287	27,11,890	-	-	27,11,890	5,19,020
3.	MH State Activities	9,82,277	-	-	-	-	-	9,82,277	9,82,277	-
4.	Poristes Fund	48,99,521	-	-	-	-	-	48,99,521	48,99,521	-
	Total ...	1,41,43,522	7,74,46,145	15,25,835	7,89,71,980	3,92,28,883	9,27,154	3,64,30,636	7,65,86,673	1,65,28,829



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

Consolidated Statement
Schedule -3 : Fixed Assets

S.No.	Name of the Units & Fixed Assets	W.D.V As On 1 April, 2018	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, 2019
			Before Sept'30	After Sept'30	Total Additions								
I	Country office												
1	Mobile phones (Swipe Machine)	12,913	-	-	-	-	-	-	12,913	15%	1,937	10,976	
2	OIL Field Radiator	13,169	-	-	-	-	-	-	13,169	15%	1,975	11,193	
3	Honda Activa	32,153	-	-	-	-	-	-	32,153	15%	4,823	27,330	
4	Desktop	609	-	-	-	-	-	-	609	40%	244	366	
5	EPBX System	30,594	-	-	-	-	-	-	30,594	15%	4,589	26,005	
6	Electrical Equipments	94,397	-	-	-	-	-	-	94,397	15%	14,160	80,238	
7	Electrical Equipments(inverter)	55,042	-	-	-	-	-	-	55,042	15%	8,256	46,786	
8	XEROX Machine	19,187	-	-	-	-	-	-	19,187	15%	2,878	16,309	
9	Nokia Mobile Phone - N 6610	919	-	-	-	-	-	-	919	15%	138	781	
10	Laptop	23,963	-	-	-	-	-	-	23,963	40%	9,585	14,378	
11	Laptop HP Pavilion X 360	-	70,900	-	70,900	-	-	-	70,900	40%	28,360	42,540	
12	Toyota Innova Car	286,786	-	-	-	-	-	-	286,786	15%	43,018	243,768	
13	Furniture & Fittings	233,429	-	-	-	-	-	-	233,429	10%	23,343	210,086	
14	Hero Honda CBZ	2,922	-	-	-	-	-	-	2,922	15%	438	2,483	
15	Waganor Car	270,521	-	-	-	-	-	-	270,521	15%	40,578	229,943	
16	Water Heater	4,790	-	-	-	-	-	-	4,790	15%	719	4,072	
17	Inverter	50,875	-	-	-	-	-	-	50,875	15%	7,631.25	43,244	
		1,132,268	70,900	-	70,900	-	-	-	1,203,168		192,672	1,010,496	
IV	Fund Raising Unit - Chennai												
II	FRU Asset												
18	Auto Dialing	-	812,851.00	-	812,851	-	-	-	812,851	15%	121,928	690,923	
19	Tally Software	-	18,603.00	-	18,603	-	-	-	18,603	0%	-	18,603	
20	UPS Battery	-	24,800.00	-	24,800	-	-	-	24,800	15%	3,720	21,080	
21	Mobile phones- Mumbai office	22,549	-	-	-	-	-	-	22,549	15%	3,382	19,166	
22	Phone & Headset	8,112	-	-	-	-	-	-	8,112	15%	1,217	6,895	
23	Mobile phones- Chennai	57,636	-	-	-	-	-	-	57,636	15%	8,645	48,991	
24	Furniture & Fittings	14,313	-	-	-	-	-	-	14,313	10%	1,431	12,881	
25	Mobile Phone Bangalore	35,504	-	-	-	-	-	-	35,504	15%	5,326	30,178	
26	Printer and Scanner	59,415	-	-	-	-	-	-	59,415	15%	8,912.25	50,503	
27	Computers	796	-	-	-	-	-	-	796	40%	318	478	
28	Laptop	892	-	-	-	-	-	-	892	40%	357	535	
29	Furniture and Fittings	183,182	-	-	-	-	-	-	183,182	10%	18,318	164,864	
30	Printer	14,031	-	-	-	-	-	-	14,031	15%	2,105	11,926	
31	General Equipments	144,095	-	-	-	-	-	-	144,095	15%	21,614	122,480	
32	Digital Camera	2,507	-	-	-	-	-	-	2,507	15%	376	2,131	
33	FRU Computer- Mumbai	511	-	-	-	-	-	-	511	40%	204	306	
34	FRU Furniture- Mumbai	109,329	-	-	-	-	-	-	109,329	10%	10,933	98,396	
35	FRU Desktop- Bangalore	1,285	-	-	-	-	-	-	1,285	40%	514	771	
36	FRU General Equipments- Mumbai	154,054	-	-	-	-	-	-	154,054	15%	23,108	130,946	
37	FRU General Equipments- Bangalore	27,381	-	-	-	-	-	-	27,381	15%	4,107	23,274	
38	FRU Laptop- Bangalore	8,389	-	-	-	-	-	-	8,389	40%	3,356	5,033	
39	FRU Printer- Bangalore	6,911	-	-	-	-	-	-	6,911	15%	1,037	5,874	
40	FRU Mumbai- Laptop	781	-	-	-	-	-	-	781	40%	312	468	
41	FRU Printer- Mumbai	7,074	-	-	-	-	-	-	7,074	15%	1,061	6,013	
42	FRU Electrical Items	17,831	-	-	-	-	-	-	17,831	15%	2,675	15,157	
43	FRU Furniture- Bangalore	15,965	-	-	-	-	-	-	15,965	10%	1,597	14,369	
44	FRU Mobile Chennai	16,459	-	-	-	-	-	-	16,459	15%	2,469	13,990	
45	FRU Projector- banglore	18,770	-	-	-	-	-	-	18,770	15%	2,815	15,954	
	Total (V)	927,770	856,254	-	856,254	-	-	-	1,784,024		251,837	1,532,187	
VI	GRAND TOTAL (III+IV+V)	2,060,038	927,154	-	927,154	-	-	-	2,987,192		444,509	2,542,683	



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

SCHEDULE - 4 : Advances & Deposits

S.No.	Particulars	Closing Balance 31 March, 2019
1	Advance to Santosh	18,418
2	Atcom - Central Bank Imprest	7,041
3	Dahyalal Patel - Mumbai Rental Advance	1,25,000
4	Fru Imprest Banglore	726
5	Fru Imprest-Chennai	28,518
6	Fru Imprest - Mumbai	1,003
7	Fru Professional Courier Deposit - Mumbai	2,000
8	Fru Rental Advance	4,06,500
9	Fru Security Deposit	75,000
10	Fru Security Deposit Bangalore	1,72,000
11	Gretnaltes	6,00,001
12	Haresh D Patel - Mumbai Rental Advance	1,25,000
13	Head Quarters Advance	1,28,953
14	Group Gratuity Scheme	13,29,176
15	SEI - Security Depsoit	90,000
16	Unitch Pioneer Nirvana Recreation Pvt Ltd	2,50,000
17	SEI - Electricity Deposit	6,970
18	Prepaid Expenses	15,747
19	Blue Star Printers	111
20	Paradigm Corporate Services	16,500
21	Unique Security Agency	100
22	Prabha Digital	1,800
23	TDS Paid	3,76,354
Total		37,76,917



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

Schedule 5- Current Liabilities

S.No.	Particulars	Closing Balance 31 March, 2019
1	Sundry Creditors	
	SEI-Credit Card	90,949
	D K Munjal & Associates	1,24,326
	Imperial Park	8,960
	Mastermind HR Solutions	8,100
2	Expenses Payable	
	Vijay Chopra Rent Payable	72,450
	Mohd Arshad Rent Payable	31,500
	FRU ESI Payable	19,568
	FRU PF Payable	89,895
	Fru Salary Payable - Bangalore	3,17,467
	Fru Salary Payable - Chennai	7,84,756
	Fru Salary Payable - Mumbai Office	3,55,631
	Quality Review Meet Exp	7,207
	ILEP Expenses Payable	6,416
3	TDS Payable	
	TDS U/s 194 C	449
	TDS U/s - 194J	50,340
	TDS U/s - 192	1,88,049
	TDS U/s - 194I	21,550
	Total	21,77,613



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

SCHEDULE - 6 : Cash and Bank Balances

S.No.	Particulars	Balance as on 31 March, 2019
1	Cash	58,058
2	Central Bank of India, FC A/c. No.1009902810	4,04,570
3	Central Bank of India, FC A/c.Extn. 3132528870	15,929
4	Canara Bank, Chennai, A/c No.0972101030246	2,46,046
5	Axis Bank , Chennai, A/c. No.016010100833141	3,27,513
6	HDFC Bank, A/C, Gurgaon No.50200009738485	3,59,678
7	Fixed Deposits	1,35,17,731
Total		1,49,29,525



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

Income and Expenditure account for the year ended 31st March 2019

(Amount in Rs.)

PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
3,51,39,927	To Fund Raising Unit Expenses	2,63,85,531	8,58,59,394	By Grants and Donations Received	7,74,46,145
36,62,189	To ILEP in India Expenses	27,11,890	3,17,221	By Other Incomes	15,25,835
1,23,57,590	To Country Office Expenses	1,01,31,461	65,61,873	By excess of Expenditure over Income	-
4,12,07,184	To Grants to Projects	3,64,30,636			
3,71,598	To Depreciation	4,44,509			
-	To Excess of Income over Expenditure	28,67,952			
9,27,38,488	... Total ...	7,89,71,980	9,27,38,488	... Total ...	7,89,71,980

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 Regn. No. 023194 N

(D. K. Munjal)
 Proprietor
 M. No. 510229
 Place: New Delhi
 Dated: 29/10/2019

UDIN: 19510229AAAAHN6150

for and on behalf of
 Swiss Emmaus Leprosy Relief Work - India


 John Karian George
 CEO


 A Rangaprasad
 Finance & Admin Manager

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

Receipts and Payments Account for the year ending 31st March, 2019

(Amount in Rs.)

PREVIOUS YEAR Rs.	RECEIPTS	Note No.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.	PAYMENTS	Note No.	CURRENT YEAR Rs.
2,04,81,695	To Opening Balance	1	1,41,43,521	3,52,09,827	By Fund Raising Unit Expenses	4	2,72,41,785
8,58,59,394	To Grants and Donations Received	2	7,74,46,145	36,62,189	By ILEP in India Expenses	5	27,11,890
3,17,221	To Other Incomes	3	15,25,835	1,24,35,589	By Country Office Expenses	6	1,02,02,361
				4,12,07,184	By Grants to Projects	7	3,64,30,636
				1,41,43,521	By Closing Balances :	8	1,65,28,828
10,66,58,310	... Total ...		9,31,15,501	10,66,58,310	... Total ...		9,31,15,501

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 Regn. No. 023194 N

(D. K. Munjal)
 Proprietor
 M. No. 510229
 Place : New Delhi
 Dated : 29/10/2019



for and on behalf of
 Swiss Emmaus Leprosy Relief Work - India

John Kurian George
 CEO

A Rangaprasad
 Finance & Admin Manager

UDIN: 19510229AAAAHN6150

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

Consolidated Statement

**Notes forming part of Receipts and Payments Account
for the year ending 31st March, 2019**

Note No.	PARTICULARS	Total
1	<u>Opening Balance</u>	
	Cash	23,846
	Central Bank of India, FC A/c. No.1009902810	56,44,067
	Central Bank of India, FC A/c.Extn. 3132528870	3,43,235
	Cash at Canara Bank A/c	3,39,895
	Cash at Axis Bank , A/c, Chennai	10,72,105
	Cash at HDFC Bank, A/C, Gurgaon	3,23,594
	Fixed Deposits	52,77,336
	Current Liabilities & Provisions	21,45,994
	Advances & Deposits	32,65,437
		1,41,43,521
2	<u>Grants and Donation received</u>	
	Grants from FAIRMED	4,58,68,129
	Grants from ILEP	26,51,287
	Donation Received	2,89,26,729
		7,74,46,145
3	<u>Other Income</u>	
	Interest From SB Account	32,728
	Interest on FD Account	2,14,584
	Interest Received on LIC GGCA	95,157
	Contribution to GGCA written off in previous years	11,79,014
	Miscellaneous Income	4,351
		15,25,835
4	<u>Fund raising expenses</u>	
	<u>Investment Expenses</u>	
	Tally Software	18,603
	Auto Dialing Equipments	8,12,851
	UPS Battery	24,800
	<u>Personnel Expenses</u>	
	Staff Salaries	2,00,67,891
	Recruitment exp	1,48,503
	Staff Benefits	2,03,721
	Staff Social Welfare	10,85,876
	Consultancy	1,17,000
	Training / Program Expenses	17,024
	Security Service Payment	1,29,507
	<u>Maintenance</u>	
	Rent Expenses	19,30,800
	Power & Utility	1,86,919
	Repairs and Maintenance	93,438
	Vehicle Maint & Travel Expenses	10,86,233
	<u>Administration</u>	
	Office Expenses	2,15,584
	Telephone & Mobile Expenses	5,01,357
	Postage & courier Exp	1,87,647
	Printing Charges	3,63,902
	Consultancy Expenses	7,650
	Activity expenses	42,480
		2,72,41,785



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

Consolidated Statement

**Notes forming part of Receipts and Payments Account
for the year ending 31st March, 2019**

Note No.	PARTICULARS	Total
5	<u>ILEP in India Activities</u>	
	<u>Personnel Expenses</u>	
	ILEP Cost towards ILEP/Deputy Coordinator / secretariate	11,12,892
	ILEP Salary of Office Executive at CLD	3,50,772
	ILEP Salary of Consultant at CLD (Data Analyst)	3,18,004
	<u>Maintenance</u>	
	ILEP Meetings	30,033
	ILEP National level meeting for NLEP/NGO meeting	3,000
	ILEP Capacity building cum Consultants NLEP Workshop/Meetings for 1 day	1,04,623
	ILEP SLOs regional Review meeting (one for High endemic state and one for Low endemic)	6,32,564
	<u>Administration</u>	
	ILEP Developing and printing	70,361
	ILEP Unforeseen activities	89,641
		27,11,890
6	<u>Country Office Expenses</u>	
	<u>Investment Expenses</u>	
	Laptop	70,900
	<u>Personnel Expenses</u>	
	SEI Staff Salary	70,77,664
	SEI Staff Benefits	79,348
	SEI Team Support Activities	8,260
	SEI Medical & Accidental Insurance	36,102
	SEI Professional Course	2,00,500
	<u>Maintenance</u>	
	SEI Rent for office	7,94,530
	SEI Electricity Charges	77,180
	SEI Repairs and Maintenance	36,180
	SEI CEO Travel	4,28,586
	SEI National POID Manager Travel	3,27,900
	SEI Finance & Admin Team Travel	77,531
	SEI Vehicle Maintenance	71,567
	<u>Administration</u>	
	SEI Office maintenance	4,13,622
	SEI Audit fees-SEI & FAIRMED	2,45,086
	SEI IT Hearing and legal fees	36,500
	SEI Quality Circle Meeting/Project holders meeting	74,199
	SEI Budget Review meeting	1,46,706
		1,02,02,361
7	<u>Grants to Projects / Programme Expenses</u>	
	Rural India Self Development trust	88,75,729
	Rural India Self Development trust (Poristes)	48,99,521
	Emmaus Swiss Palamaner	70,49,393
	Gretnaltes Hospital	59,50,164
	Sacred Heart Leporasy Centre	27,50,000
	ALERT India (POID Activity)	31,10,649
	ALERT India (MH State Grant)	9,82,277
	Hubli Hospital for Handicapped	22,91,665
	MH Evaluation Expenses	93,403
	CDLCP Expenses	4,27,835
		3,64,30,636



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

Consolidated Statement

Notes forming part of Receipts and Payments Account
for the year ending 31st March, 2019

Note No.	PARTICULARS	Total
8	<u>Closing Balance:</u>	
	Cash	58,058
	Central Bank of India, FC A/c. No.1009902810	4,04,570
	Central Bank of India, FC A/c.Extn. 3132528870	15,929
	Cash at Canara Bank A/c	2,46,046
	Cash at Axis Bank , A/c, Chennai	3,27,513
	Cash at HDFC Bank, A/C, Gurgaon	3,59,678
	Fixed Deposits	1,35,17,731
	Current Liabilities & Provisions	21,77,613
	Advances & Deposits	37,76,917
		1,65,28,829



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, 2019:-

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, 2019.

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 – 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, 2019

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 from 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

For and on behalf of
SWISS EMMAUS LEPROSY RELIEF WORK – INDIA



(D. K. Munjal)
Proprietor
M. No. 510229
Place: New Delhi
Dated:

JOHN KURIAN GEORGE
(CEO)

A RANGAPRASAD
(Finance & Admin
Manager)