

PKF SRIDHAR & SANTHANAM LLP

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To Trustees of **Swiss Emmaus Leprosy Relief Work India**

Opinion

We have audited the local currency financial statements, foreign currency financial statements and consolidated financial statements of **Swiss Emmaus Leprosy Relief Work India** ("the Trust"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Income and Expenditure, and the Statement of Receipts and Payments for the year then ended, and notes to the local currency financial statements, foreign currency financial statements and consolidated financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid local currency financial statements, foreign currency financial statements and consolidated financial statements give the information required by the Income Tax Act, 1961 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards issued by ICAI, of the state of affairs of the Trust as at 31 March 2020, and its excess of expenditure over income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Local currency financial statements, foreign currency financial statements and consolidated financial statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The comparative financial information of the Company for the year ended March 31st, 2020 prepared in accordance with accounting standards issued by ICAI and included in this Statement have been audited by the predecessor auditor. The report of the predecessor auditor on the comparative financial information dated 29th October 2019 expressed an unmodified opinion.

Our report is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Local currency financial statements, foreign currency financial statements and consolidated financial statements

The Trust's Management is responsible for the preparation of the local currency financial statements, foreign currency financial statements and consolidated financial statements in accordance with the Act that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments

and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the local currency financial statements, foreign currency financial statements and consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the local currency financial statements, foreign currency financial statements and consolidated financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Local currency financial statements, foreign currency financial statements and consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the local currency financial statements, foreign currency financial statements and consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 local currency financial statements, foreign currency financial statements and consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the local currency financial statements, foreign currency financial statements and consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion on whether the Trust has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the local currency financial statements, foreign currency financial statements and consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our

conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Trust to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the local currency financial statements, foreign currency financial statements and consolidated financial statements, including the disclosures, and whether the local currency financial statements, foreign currency financial statements and consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm's Registration No.003990S/S200018

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Date: 2021.01.15 21:06:25 +05'30'

K. Manigandan
Partner
Membership No. 224762
UDIN: 21224762AAAAAB9423
Place of Signature: New Delhi
Date: 15th January 2021

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, AACTS 1292 G** [name and PAN of the trust or institution] as at 31st March 2020 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 above-named 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: -

1 This report has to be read with Annexure -1. UDIN - 21224762AAAAAC8033

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 2020 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto.

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No.003990S/S200018

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Date: 2021.01.15 21:03:22 +05'30'

K. Manigandan

Partner

M. No. 201932

UDIN: 21224762AAAAAC8033

Place: New Delhi

Date: 15-01-2021

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.	7,20,64,356
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 for such purposes.	No 0
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.	NA
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 utilized 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 sch. II (3)
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

Sch. II (3) : Payment made to such person by way of salary allowance or otherwise

	Details	Amount paid
1	Remuneration Paid to CEO, Mr. John Kurain Geroge	43,92,333

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.

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
Total					

For **PKF Sridhar & Santhanam LLP**

Chartered Accountants

Firm's Registration No.003990S/S200018

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K. Manigandan

Partner

M. No. 201932

UDIN: 21224762AAAAAC8033

Place: New Delhi

Date: 15-01-2021

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, 2020

(Amount in Rs.)

PREVIOUS YEAR	LIABILITIES	Sch.	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Sch.	CURRENT YEAR
Rs.			Rs.	Rs.			Rs.
25,42,683	Capital Fund	I	31,38,819	25,42,683	Fixed Asset	III	31,38,819
1,65,28,829	Project Fund	II	1,49,77,889	37,76,917	Advances & Deposits	IV	17,64,914
21,77,613	Current Liabilities	V	38,71,411	1,49,29,525	Cash & Bank Balances	VI	1,70,84,386
2,12,49,125	... Total ...		2,19,88,119	2,12,49,125	... Total ...		2,19,88,119

The accompanying notes form an integral part of the financial statements

As per our Report of even date attached

For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm Registration No. 003990S/S200018

MANIGANDAN K

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Date: 2021.01.15 19:04:48 +05'30'

K. Manigandan

Partner

Membership No. 224762

Date : 15/01/2021

Place : New Delhi

For and on behalf of

Swiss Emmaus Leprosy Relief Work India

**JOHN KURIAN
GEORGE**

Digitally signed by
JOHN KURIAN GEORGE
Date: 2021.01.15
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John Kurian George

Chief Executive Officer

Date : 15/01/2021

Place : New Delhi

A Rangaprasad

Finance and Admin
Manager

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 2020

(Amount in Rs.)

PREVIOUS YEAR	EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR
2,63,85,531	To Fund Raising Unit Expenses	3,93,32,482	7,74,46,145	By Grants and Donations Received	7,14,71,037
27,11,890	To ILEP in India Expenses	22,80,687	15,25,835	By Other Incomes	2,73,319
1,01,31,461	To Country Office Expenses	1,05,80,651	-	By Sale of Assets	3,20,000
3,64,30,636	To Grants to Projects & Program Expenses	2,14,21,476		<u>By excess of Expenditure over Income</u>	20,45,435
4,44,509	To Depreciation	4,94,495			
28,67,953	<u>To Excess of Income over Expenditure</u>				
7,89,71,980	... Total ...	7,41,09,791	7,89,71,980	... Total ...	7,41,09,791

The accompanying notes form an integral part of the financial statements

As per our Report of even date attached
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K. Manigandan

Partner

Membership No. 224762

Date : 15/01/2021

Place : New Delhi

For and on behalf of
Swiss Emmaus Leprosy Relief Work India

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John Kurian George

Chief Executive Officer

A Rangaprasad

Finance and
Admin Manager

Date : 15/01/2021

Place : New Delhi

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, 2020

(Amount in Rs.)

PREVIOUS YEAR Rs.	R E C E I P T S	Note No.	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.	P A Y M E N T S	Note No.	CURRENT YEAR Rs.
1,41,43,521	To Opening Balance	1	1,65,28,829	2,72,41,785	By Fund Raising Unit Epenses	5	3,93,32,482
7,74,46,145	To Grants and Donations Received	2	7,14,71,037	27,11,890	By ILEP in India Expenses	6	22,80,687
15,25,835	To Other Incomes	3	2,73,319	1,02,02,361	By Country Office Expenses	7	1,05,80,651
	To Sale of Fixed Assets	4	3,20,000	3,64,30,636	By Grants to Projects & Program Expenses	8	2,14,21,476
				1,65,28,829	By Closing Balances :	9	1,49,77,889
9,31,15,501	... Total ...		8,85,93,185	9,31,15,501	... Total ...		8,85,93,185

The accompanying notes form an integral part of the financial statements

As per our Report of even date attached
For PKF Sridhar & Santhanam LLP
Chartered Accountants

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K. Manigandan

Partner

Membership No. 224762

Date : 15/01/2021

Place : New Delhi

For and on behalf of
Swiss Emmaus Leprosy Relief Work India

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John Kurian George

Chief Executive Officer

A Rangaprasad

Finance and
Admin Manager

Date : 15/01/2021

Place : New Delhi

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, 2019	Purchased during 2019-20	Balance after Transfer	Deletion	Depreciation for the year 2019-20	Capital Fund As on 31 March, 2020
1	Country Office Expenses	10,10,496	-	10,10,496	3,20,000	1,07,392	5,83,104
2	Fund Raising Unit - Chennai	15,32,187	14,10,631	29,42,818	-	3,87,103	25,55,715
	T o t a l ...	25,42,683	14,10,631	39,53,314	3,20,000	4,94,495	31,38,819

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, 2019	Additions during the year	Sale of Project Assets	Other Income	Transfers	Total Receipts	Utilised during the year				Project Fund As on 31 March, 2020
								Revenue Exp	Grants to Projects	Capital Exp	Total Exp	
1	Country Office Expenses & Fund Raising Unit	1,60,09,809	6,95,45,581	3,20,000	2,73,319	(2,59,173)	6,98,79,727	4,88,20,471	2,06,80,545	14,10,631	7,09,11,647	1,49,77,889
2	IILEP in India	5,19,020	19,25,456	-	-	2,59,173	21,84,629	22,80,687	4,22,962	-	27,03,649	-
	T o t a l ...	1,65,28,829	7,14,71,037	3,20,000	2,73,319	-	7,20,64,356	5,11,01,158	2,11,03,507	14,10,631	7,36,15,296	1,49,77,889

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.	Particulars	W.D.V as at 01-04-2019	Additions during the year			Deletions during the year	Grand Total	Rate of Depreciation	Depreciation Amount	W.D.V as at 31-03-2020
			Addition more than 180 days	Addition less than 180 days	Total Additions					
I.	Tangible assets									
1	Office equipments	14,55,085	25,750	12,07,881	12,33,631	-	26,88,716	15%	3,12,715	23,76,001
2	Vehicles	5,03,524	-	-	-	3,20,000	1,83,524	15%	27,529	1,55,995
3	Computers	64,875	1,77,000	-	1,77,000	-	2,41,875	40%	96,750	1,45,125
4	Furniture & Fixtures	5,00,596	-	-	-	-	5,00,596	10%	50,060	4,50,536
II.	Intangible assets									
	Softwares	18,603	-	-	-	-	18,603	40%	7,441	11,162
	Total	25,42,683	2,02,750	12,07,881	14,10,631	3,20,000	36,33,314		4,94,495	31,38,819

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	Closing Balance
		31 March, 2020	31 March, 2019
1	Advance to Vendors	1,30,322	2,68,511
2	Fru Imprest Bangalore	6	726
3	Fru Imprest Chennai	236	28,518
4	Fru Imprest Mumbai	31	1,003
5	Bangalore Office Security Deposits	1,72,000	1,72,000
6	GRETNALTES Advance	-	6,00,001
7	Group Gratuity Scheme	-	13,29,176
8	Prepaid Expenses	-	15,747
9	ATCOM Imprest	7,041	7,041
10	Chennai Office Security Deposits	5,00,000	-
11	FRU Advances	5,660	-
12	Fru Professional Courier Deposit - Mumbai	2,000	2,000
13	Gurgaon Office Security Deposits	2,16,970	-
14	Mumbai Office Security Deposits	2,76,000	-
15	TDS Paid	4,20,606	3,76,353
16	Acrued Interest	4,840	-
17	Credit Card Account	4,069	-
18	Other Advances	25,133	18,418
19	Rental Advance	-	2,50,000
20	Spent on behalf of HQ	-	1,28,953
21	Fru Rental Advance - Chennai	-	4,06,500
22	Fru Security Deposit - TATA Tele	-	75,000
23	Electricity Deposit - Karma Estates	-	6,970
24	Security Deposit - Karma Estates Pvt Ltd	-	90,000
T o t a l		17,64,914	37,76,917

Schedule 5- Current Liabilities

S.No.	Particulars	Closing Balance	Closing Balance
		31 March, 2020	31 March, 2019
1	Salary Payable	22,31,026	15,67,317
2	TDS Payable	6,24,514	2,60,388
3	Provision for Gratuity	4,98,861	-
4	Audit Fees Payable	3,61,081	1,24,326
5	Rent Payable	97,691	1,03,950
6	Expenses Payable	58,238	23,476
7	SEI Credit Card	-	90,949
8	Qaulity Review Meet	-	7,207
9	Head Quarter Advances	-	-
10	Refund from GRETNALTES	-	-
11	Swiss Advance	-	-
T o t a l		38,71,411	21,77,613

Schedule - 6 : Cash and Bank Balances

S.No.	Particulars	Closing Balance	Closing Balance
		31 March, 2020	31 March, 2019
1	Cash in Hand	36,120	58,058
2	Central Bank of India, FC A/c. No.1009902810	22,95,600	4,04,570
3	Central Bank of India, FC A/c.Extn. 3132528870	41,210	15,929
4	Canara Bank A/c	3,85,327	2,46,046
5	Axis Bank , A/c, Chennai	6,05,797	3,27,513
6	HDFC Bank, A/C, Gurgaon	83,464	3,59,678
7	Fixed Deposits	1,36,36,868	1,35,17,731
T o t a l		1,70,84,386	1,49,29,525

SWISS EMMAUS LEPROSY RELIEF WORK INDIA

Notes forming part of the financial statements for the year ended 31st March 2020

(All amounts in ₹, unless otherwise stated)

7 Commitment and Contingencies

Particulars	As at 31st March 2020	As at 31st March 2019
Contingent Liabilities:		
Income Tax	14,86,480	-

8 Employee Benefits

Being a Level III Entity, disclosure is restricted to Actuarial Assumptions as per paragraph 120(1) of the Standard. Assumptions used in accounting for the gratuity are as follows:

Actuarial assumptions: Gratuity (Funded)

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
Discount rate (Per annum)	6.25%	-
Rate of escalation in salary (per annum)	5.00%	-
Attrition rate	20.00%	-

The estimated rate of escalation in salary is considered in actuarial valuation, taken into account inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

This is the first year where trust has obtained actuarial valuation for the gratuity. Hence, for the previous year, reported as Nil.

9 Details of leasing arrangements

Particulars	Amount in Rs.	
	For the year ended March 31, 2020	For the year ended March 31, 2019
Lease payments recognised in the Statement of Income & Expenditure - Lease Rentals of Building	32,16,357	27,25,330
Total	32,16,357	27,25,330

10 Related Party Transaction

A Details of related parties:

Mr. John Kurian George Chief Executive Officer/ Managing Trustee

B Details of related party transactions during the year ended 31st March 2020

Nature of transaction	For the year ended March 31, 2020	For the year ended March 31, 2019
Remuneration to CEO	43,92,333	41,48,652

C Balances as at the year end:

Nature of transaction	As at 31st March 2020	As at 31st March 2019
Remuneration to CEO	-	-
Other amount payable	513	403

10 Previous year figures

Previous year figures have been regrouped / reclassified so as to confirm to the current year's groupings.

11 All figures have been rounded off to the nearest rupee.

The accompanying notes form an integral part of the financial statements

As per our Report of even date attached
For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
Firm Registration No. 003990S/S200018

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Partner
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Chief Executive Officer

Date : 15/01/2021
Place : New Delhi

A Rangaprasad
Finance and Admin Manager

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, 2020

Note No.	P A R T I C U L A R S	For the Year Ended 31-03-2020	For the Year Ended 31-03-2019
1	<u>Opening Balance</u>		
	Cash in Hand	58,058	23,846
	Central Bank of India, FC A/c. No.1009902810	4,04,570	56,44,067
	Central Bank of India, FC A/c.Extn. 3132528870	15,929	3,43,235
	Canara Bank A/c	2,46,046	3,39,895
	Axis Bank , A/c, Chennai	3,27,513	10,72,105
	HDFC Bank, A/C, Gurgaon	3,59,678	3,23,594
	Fixed Deposits	1,35,17,731	52,77,336
	Current Liabilities & Provisions	(21,77,613)	(21,45,994)
	Advances & Deposits	37,76,917	32,65,437
		1,65,28,829	1,41,43,521
2	<u>Grants and Donation received</u>		
	FAIRMED, Bern	3,73,87,972	4,58,68,129
	ILEP Grant	19,25,456	26,51,287
	Donations Received	3,21,57,609	2,89,26,729
		7,14,71,037	7,74,46,145
3	<u>Other Income</u>		
	Interest From SB Account	23,881	32,728
	Interest from FDs with Banks	2,42,512	2,14,584
	Interest Received on LIC GGCA	-	95,157
	Contribution to GGCA written off in previous years	-	11,79,014
	Other Income	4,450	-
	Misc. Income	2,476	4,351
		2,73,319	15,25,835
4	<u>Sale of Fixed Assets</u>	3,20,000	-
5	<u>Fund raising expenses</u>		
	<u>Investment Expenses</u>		
	Tally Software	-	18,603
	Auto Dialing Equipments	12,33,631	8,12,851
	UPS Battery	-	24,800
	Laptop	1,77,000	-
	<u>Personnel Expenses</u>		
	Staff Salaries	2,92,38,294	2,00,67,891
	Recruitment Expenses	3,61,342	1,48,503
	Staff Benefits	2,35,882	2,03,721
	Staff Social Welfare	19,54,819	10,85,876
	FSC Meeting Expenses	91,403	-
	Consultancy	-	1,17,000
	Training / Program Expenses	84,561	17,024
	Security Service Payment	1,29,700	1,29,507
	<u>Maintenance</u>		
	Rent Expenses	23,30,767	19,30,800
	Power & Utility	2,41,158	1,86,919
	Repairs and Maintenance	4,47,904	93,438
	Vehicle Maint & Travel Expenses	10,83,067	10,86,233

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, 2020

Note No.	P A R T I C U L A R S	For the Year Ended 31-03-2020	For the Year Ended 31-03-2019
	<u>Administration</u>		
	Office Expenses	1,55,095	2,15,584
	Postage & Courier Expenses	2,16,862	1,87,647
	Telephone & Mobile Expenses	5,98,418	5,01,357
	Printing Charges	2,60,141	3,63,902
	Bank Charges	45,127	-
	Budget Expenses	20,639	-
	FRU Activities Expenses	4,26,672	42,480
	Consultancy Charges	-	7,650
		3,93,32,482	2,72,41,785
6	<u>ILEP in India Activities</u>		
	<u>Personnel Expenses</u>		
	ILEP Cost towards ILEP/Deputy Coordinator / secretariate	2,52,256	11,12,892
	ILEP Salary of Office Executive at CLD	3,21,540	3,50,772
	ILEP CLD NLEP Consultants	11,09,312	-
	ILEP Salary of Consultant at CLD (Data Analyst)	4,36,000	3,18,004
	<u>Maintenance</u>		
	ILEP Meetings	43,570	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 state)	-	6,32,564
	<u>Administration</u>		
	ILEP Developing and printing	-	70,361
	ILEP Unforeseen activities	1,18,009	89,641
		22,80,687	27,11,890
7	<u>Country Office Expenses</u>		
	<u>Investment Expenses</u>		
	Laptop	-	70,900
	<u>Personnel Expenses</u>		
	SEI Staff Salary	57,93,895	70,77,664
	SEI Staff Benefits	7,27,043	79,348
	SEI Medical & Accidental Insurance	36,697	36,102
	SEI Team Support Activities	6,000	8,260
	SEI Staff Welfare	1,802	-
	SEI Professional Course	-	2,00,500

SWISS EMMAUS LEPROSY RELIEF WORK INDIA
No. W- 504, 'C' Sector, 10th Street, Anna Nagar Western, Chennai- 600101
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Notes forming part of Receipts and Payments Account
for the year ending 31st March, 2020

Note No.	P A R T I C U L A R S	For the Year Ended 31-03-2020	For the Year Ended 31-03-2019
	<u>Maintenance</u>		
	SEI Rent for office	8,85,590	7,94,530
	SEI Travel Others	9,22,073	-
	SEI CEO Travel	2,91,655	4,28,586
	SEI National POID Manager Travel	1,65,478	3,27,900
	SEI Electricity Charges	66,985	77,180
	SEI Vehicle Maintenance	49,976	71,567
	SEI Repairs and Maintenance	33,729	36,180
	SEI Finance & Admin Team Travel	34,461	77,531
	<u>Administration</u>		
	SEI Office maintenance	3,79,903	4,13,622
	SEI Audit Fees	5,61,081	2,45,086
	SEI Website Maintenance	2,23,787	
	SEI Postage & Courier Exp	13,076	
	SEI IT Hearing and legal fees	1,09,200	36,500
	SEI Quality Circle Meeting/ Project Holders Meeting	-	74,199
	SEI Proposal Development Expenses	2,78,220	-
	SEI Budget Review meeting	-	1,46,706
		1,05,80,651	1,02,02,361
8	<u>Grants to Projects / Programme Expenses</u>		
	Rural India Self Development Trust	62,56,483	88,75,729
	Rural India Self Development Trust (Poristes)	-	48,99,521
	Emmaus Swiss Palamaner	31,82,149	70,49,393
	Gretnaltes Hospital	32,42,068	59,50,164
	ALERT India	38,63,951	31,10,649
	Hubli Hospital for Handicapped	14,23,481	22,91,665
	Sacred Heart Leprosy Centre	27,12,413	27,50,000
	ALERT India (MH State Grant)	-	9,82,277
	Netherlands Leprosy Relief	4,22,962	-
	MH Evaluation Expenses	1,72,847	93,403
	CDLCP Expenses	-	4,27,835
	Project Holders Meet	1,45,122	
		2,14,21,476	3,64,30,636
9	<u>Closing Balance:</u>		
	Cash in Hand	36,120	58,058
	Central Bank of India, FC A/c. No.1009902810	22,95,600	4,04,570
	Central Bank of India, FC A/c.Extn. 3132528870	41,210	15,929
	Canara Bank A/c	3,85,327	2,46,046
	Axis Bank , A/c, Chennai	6,05,797	3,27,513
	HDFC Bank, A/C, Gurgaon	83,464	3,59,678
	Fixed Deposits	1,36,36,868	1,35,17,731
	Current Liabilities & Provisions	(38,71,411)	(21,77,613)
	Advances & Deposits	17,64,914	37,76,917
		1,49,77,889	1,65,28,829

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, 2020

(Figures in Rs.)

No.	PARTICULARS	AMOUNT	AMOUNT
Schedule - I	<u>CAPITAL FUND :-</u> Please refer Schedule - 1	31,38,819	25,42,683
Schedule - II	<u>PROJECT FUND :-</u> Please refer Sechedule - 2	1,49,77,889	1,65,28,829
Schedule - III	<u>FIXED ASSETS :-</u> Please refer Schedule - 3	31,38,819	25,42,683
Schedule - IV	<u>ADVANCES & DEPOSITS:-</u> Please refer Schedule - 4	17,64,914	37,76,917
Schedule - V	<u>Currant Liabilities & Provisions</u> Please refer Schedule - 5	38,71,411	21,77,613
Schedule - VI	<u>Cash and Bank Balances</u> Please refer Schedule - 6	1,70,84,386	1,49,29,525