

RAPHAEL

RYDER CHESHIRE INTERNATIONAL CENTRE
For the relief of suffering

AUDIT REPORT

2021-22



Donation Exempted under Section 80 G

Registered Under Societies Act XXI of 1860
Reg. No.-UK0600832021005743 Dated 07.12.1962

UDIN- 22075103AQANRT9602

AUDITORS REPORT

To,
The Members
Raphael Ryder Cheshire International
Centre for the Relief of Suffering
Dehradun.

We have audited the Balance Sheet of Raphael Ryder Cheshire International Centre for the relief of Suffering – **Foreign Donation, Indian Donation, Grant in Aid, Raphael Courses and Ava Vihar Workshop** - as at 31st March, 2022, the Statement of Consolidated Income and Expenditure Account & Consolidated Receipt & Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Societies preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Consolidated Balance Sheet, of the state of affairs as at 31st March, 2022.
- (b) In the case of the Consolidated Income and Expenditure, of the surplus for the year ended on that date.
- (c) In case of Consolidated Receipts & Payment Accounts for the year ended on that date.

1. We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (c) The Balance Sheet, Statement of Income & Expenditure & Receipt & Payment Account, dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Statement of Income & Expenditure & Receipt & Payment Account, comply with the Accounting Standards.

Place: DEHRADUN
Date: 18.08.2022



FOR A.K. KASHYAP & CO.
Firm Registration No: 000101C

(RAJAN MALIK)
Membership No:075103

RAPHAEL RYDER CHESHIRE INTERNATIONAL CENTRE FOR RELIEF OF THE SUFFERING, DEHRADUN
CONSOLIDATED BALANCE SHEET OF INDIAN DONATION, FOREIGN DONATION, AVA VIHAR WORKSHOP, RAPHAEL COURSES, GIA
FOR THE YEAR ENDING ON 31ST MARCH, 2022

PV. YEAR	LIABILITIES	AMOUNT	T.AMOUNT	PV. YEAR	ASSETS	AMOUNT	T. AMOUNT
116,742,690	RAPHAEL FUND As per Annexure"G"		123,938,995	49,378,140	FIXED ASSETS As per Annexure"A"		49,143,200
24,803,783	CAPITAL FUND Opening fund balance	24,803,783		167,006,815	INVESTMENT As per Annexure"B"		180,211,824
-	Add: Amount Received During the Year	-					
-	Less : Amount spent during the year	-	24,603,783	1,403,332	Accrued interest As per Annexure"C"		912,622
2,960,370	TB BED ENDOWMENT FUND Opening fund balance		2,960,370		CURRENT ASSETS, LOANS & ADVANCES CURRENT ASSETS		
-	GRATUITY FUND Opening Balance	-		270,514	A.Cash & Bank balances As per Annexure"D"		814,859
	Add: Provisions During the year	8,425,000			C. Closing Stock-Ava Vihar Workshop		
	Less: Gratuity Paid	-	8,425,000		LOANS & ADVANCES		
7,290,896	PROJECT FUND Opening fund balance		7,290,896		D. Loans & Advances As per Annexure"E"		295,675
4,417,535	RYDER CHESHIRE ENDOWMENT FUND Opening fund balance	4,417,535		146,675	E. Security deposits As per Annexure"F"		33,407
	Add: Amount Received During the Year	-	4,417,535	33,547	F.Tax deducted & collected at Source Foreign Donation AY 2022-23		462,217
22,309,288	ARMENIAN CHURCH ENDOWMENT FUND Opening fund balance		22,309,288	271,691	Indian Donation A.Y. 2022-23		2,524,177
20,749,786	KATHLEEN MARION SOLOMAN FUND Opening fund balance		20,749,786	343,316	AVA Vihar Workshop A.Y. 2022-23		78
226,589	DAVID KEELING LIBRARY FUND Opening fund balance	226,589		-			
	Less: David Keeling Library Expenses	-	226,589				
300,000	MAJ. GEN. RANBIR BAKSHI CENTENARY FUND Opening balance		300,000				
8,070,137	JOHN HUNT LEGACY MONEY Opening fund balance		8,070,137				
1,382,955	CURRENT LIABILITIES & PROVISION OTHER LIABILITY As per Annexure"H"		1,305,679				
	Give India & Give USA						
-	Opening balance	-					
-	Donation Received	463,189					
-	Less : Amount spent during the year	463,189					



9,600,000	CAPITAL SETAPART FUND					
-	Opening Balance Utilized	9,600,000				
-	Add: Amount aside for Capital setapart fund					
-	Less: Amount Utilized during the year		9,600,000			
218,854,030	TOTAL		234,398,059	218,854,030	TOTAL	234,398,059

NOTE: Previous years figures have been regrouped and recasted wherever necessary

AUDITORS REPORT

"As per our separate report of even date annexed"

FOR A.K.KASHYAP & CO.,
 CHARTERED ACCOUNTANTS
 FIRM REG.NO.000101C



(RAJAN MALIK)
 FCA PARTNER
 MEM.NO.075103

dey roy
 ACCOUNTANT

Arjo Lal
 DIRECTOR

Dated: 18.08.2022
 PLACE: DEHRADUN

RAPHAEL RYDER CHESIRE INTERNATIONAL CENTRE FOR RELIEF OF THE SUFFERING, DEHRADUN

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF INDIAN DONATION, FOREIGN DONATION, AVA VIHAR WORKSHOP, RAPHAEL COURSES, GIA

FOR THE YEAR ENDING ON 31ST MARCH, 2022

PV. YEAR	EXPENDITURE	AMOUNT	T AMOUNT	PV. YEAR	INCOME	AMOUNT	T. AMOUNT
25,500	TO OPENING STOCK : Ava Vihar Workshop		-	128,940	BY RECEIPT/SALES: Ava Vihar Workshop		234,442
116,725	TO PURCHASES : Ava Vihar Workshop		222,727	43,574,142	BY DONATION : As Per Annexure "11"		26,048,817
24,684,374	TO MAINTENANCE EXPENSES: A. SALARIES As Per Annexure "1"		33,922,343	-	BY GRANT : As Per Annexure "12"		-
1,210,195	B. FOOD EXPENSES As Per Annexure "2"		2,710,259	7,498,607	BY INTEREST RECEIVED: As Per Annexure "13"		30,166,711
314,919	C. ELECTRICITY EXPENSES As Per Annexure "3"		617,299	404,716	BY OTHER RECEIPTS : As Per Annexure "14"		327,272
195,997	D. CLOTH & FOOTWEAR As Per Annexure "4"		387,299	-	BY CLOSING STOCK AVA Vihar Workshop		-
138,307	TO STORES & CONSUMABLES As Per Annexure "5"		77,806				
440,730	TO HOSPITAL EXPENSES As Per Annexure "6"		866,804				
505,028	TO ADMINISTRATION EXPENSES: As Per Annexure "7"		399,019				
125,608	TO TRAVELLING & CONVEYANCE: As Per Annexure "8"		287,782				
661,881	TO REPAIR & MAINTENANCE As Per Annexure "9"		1,250,179				
3,475,860	TO OTHER EXPENSES: As Per Annexure "10"		2,589,381				
5,125,006	TO DEPRECIATION: As per Annexure Attached		5,249,039				
14,584,477	TO EXCESS OF INCOME OVER EXPENDITURE :		8,207,304				
51,604,405	TOTAL		56,777,241	51,604,405	TOTAL		56,777,241



5,16,04,405	BALANCE B/F		5,67,77,241	5,16,04,405	BALANCE B/F		5,67,77,241
96,00,000	To Amount aside for Capital setapart fund		-	1,45,84,477	By Balance B/d		82,07,304
49,84,477	To Balance Trf to Raphael Fund		82,07,304				
6,61,88,882	TOTAL		6,49,84,545	6,61,88,882	TOTAL		6,49,84,545

NOTE: Previous years figures have been regrouped and recasted wherever necessary

AUDITORS REPORT
 "As per our separate report of even date annexed"
 FOR A.K.KASHYAP & CO.,
 CHARTERED ACCOUNTANTS
 FIRM REG.NO.000101C



(RAJAN MALIK)
 FCA PARTNER
 MEM.NO.075103

deveev
 ACCOUNTANT

Raj. Mall
 DIRECTOR

Dated: 18.08.2022
 PLACE : DEHRADUN

RAPHAEL RYDER CHESIRE INTERNATIONAL CENTRE FOR RELIEF OF THE SUFFERING, DEHRADUN
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT OF INDIAN DONATION, FOREIGN DONATION, AVA VIHAR WORKSHOP, RAPHAEL
COURSES, GIA
FOR THE YEAR ENDING ON 31ST MARCH, 2022

RECEIPTS	AMOUNT	T AMOUNT	PAYMENTS	AMOUNT	T. AMOUNT
TO OPENING BALANCES			BY PURCHASES :		
Cash & Bank Balances (Ann - D)	270,515		Ava Vihar Workshop		222,727
Investments (Ann - B)	167,006,815	167,277,330	BY TO MAINTENANCE EXPENSES:		
TO RECEIPT/SALES:			A. SALARIES		
Ava Vihar Workshop		234,442	As Per Annexure "1"		33,922,343
TO DONATION :			B. FOOD EXPENSES		
As Per Annexure "11"		26,048,817	As Per Annexure "2"		2,710,259
TO INTEREST RECEIVED:			C. ELECTRICITY EXPENSES		
As Per Annexure "13"		30,186,711	As Per Annexure "3"		617,299
TO OTHER RECEIPTS :			D. CLOTH & FOOTWEAR		
As Per Annexure "14"		327,272	As Per Annexure "4"		387,299
To Loan - Indian Donation		236,227	BY STORES & CONSUMABLES		
To Loan From Training Course		5,639	As Per Annexure "5"		77,806
To Loan From Foreign Account		3,022,794	BY HOSPITAL EXPENSES		
To accrued interest	94,027		As Per Annexure "6"		856,804
To Audit Fees Payable	90,860		BY ADMINISTRATION EXPENSES:		
To Gratuity Payable	8,425,000		As Per Annexure "7"		399,019
To Electricity Expense Payable	35,239		BY TRAVELLING & CONVEYANCE:		
To Expenditure Payable	24,082		As Per Annexure "8"		287,782
To Food Expenses Payable	67,233		BY REPAIR & MAINTENANCE		
To Office Stationary & Printing	2,576		As Per Annexure "9"		1,250,179
To Repair and Maintenance	9,912		BY OTHER EXPENSES:		
To TB Expenses Payable	14,791		As Per Annexure "10"		2,589,381
To Transport Exp Payable	23,281		By Fixed Assets purchased	5,014,097	
To Building Expenses Payable	97,194		By JHMOP Outreach Exp	120,960	
To Security Kaura & Co.	21,741		By EPF	298,515	
To APPI Expenditure Payable	581,388	9,487,324	By ESIC	50,105	
DSEMR Security 2021-23 Batch		12,000	By Medecin Exp	17,783	
Give India & Give USA			By Security Inder Lal	296,365	
Amount Received during the year		463,189	By Security Malik Associates	120,416	
			By Loan to Indian Donation	3,022,794	
			To Loan - Ava Vihar Workshop	236,227	
			To IM - Security Malik Associates	50,150	
			By Advances	500	
			By Audit Fees Payable	84,270	
			By TDS paid	2,994,651	
			By Loan to Workshop	5,639	
			By Loan to Staff	148,500	12,470,972
			Give India & Give USA		
			Amount spent during the year		463,189
			BY CLOSING BALANCES		
			Cash & Bank Balances (Ann - D)	814,859	
			Investments (Ann - B)	180,211,824	181,026,683
TOTAL		237,281,744	TOTAL		237,281,744

(0)



AUDITORS REPORT

"As per our separate report of even date annexed"

FOR A.K.KASHYAP & CO.,
CHARTERED ACCOUNTANTS

(RAJAN MALIK)
FCA PARTNER
MEM.NO.075103

deveer
ACCOUNTANT

Ryghal
DIRECTOR

Dated: 18.08.2022
PLACE : DEHRADUN

ANNEXURE "A" OF FIXED ASSETS

PARTICULARS	WDV AS ON 01.04.2021	ADDITIONS Before 30.9.21	ADDITIONS After 30.9.21	SALES	VALUE AS ON 31.03.2022	DEPRECIATION	WDV AS ON 31.03.2022
FOREIGN DONATION							
AV-AIL Furniture	327,948	-	-	-	327,948	32,795	295,153
Building	29,808,498	768,048	2,665,565	-	33,242,111	3,190,933	30,051,178
LWH Building Furniture & Fixture	73,128	-	-	-	73,128	7,313	65,815
Cause Way Bridge	52,221	-	-	-	52,221	5,222	46,999
Fogging Machine	46,055	-	-	-	46,055	4,605	41,449
Microwave	12,672	-	-	-	12,672	1,267	11,405
Water Tower	195,124	-	-	-	195,124	19,512	175,611
Leaf Collector	21,331	-	-	-	21,331	2,133	19,197
Water Supply Connection	23,101	-	-	-	23,101	2,310	20,791
Furniture & Fixtures	928,598	257,009	19,800	-	1,205,407	119,551	1,085,856
Genset	364,281	-	-	-	364,281	36,428	327,853
Physiotherapy Equipments	85,720	-	3,304	-	89,024	8,737	80,287
Plant & Machinery	16,194	-	-	-	16,194	1,619	14,575
Refrigerator	69,466	-	-	-	69,466	6,947	62,519
Stefab Washing Machine	235,074	-	-	-	235,074	23,507	211,567
Other Equipment/ Properties	224,148	-	-	-	224,148	22,415	201,733
Solar Lighting Plant Equipments	1,054,013	-	-	-	1,054,013	105,401	948,611
Vehicles	725,135	-	-	-	725,135	72,514	652,622
Hospital Equipment	51,583	-	-	-	51,583	5,158	46,424
IPAD	23,819	-	-	-	23,819	2,382	21,437
Computers and accessories	265,180	99,800	60,000	-	424,980	39,498	385,482
Radio & television	22,073	-	-	-	22,073	2,207	19,865
Tubewell Pipeline	9,756	-	-	-	9,756	976	8,780
Photocopier (sharp)	56,439	-	-	-	56,439	5,644	50,795
Photophone	2,219	-	-	-	2,219	222	1,997
Utensils & Equipment	4,942	-	-	-	4,942	494	4,448
Digital Camera	2,059	-	-	-	2,059	206	1,853
THF 40 Boys Furniture & Equipment	291,145	-	36,816	-	327,961	30,955	297,006
THF TBH Furniture & Equipment	88,836	-	-	-	88,836	8,884	79,952
INDIAN DONATION							
Building							
- Indian Donation	11,412,565	-	1,018,219	-	12,430,784	1,192,167	11,238,617
- RIC	2,836	-	-	-	2,836	284	2,552
Vehicle	1,789,957	-	-	-	1,789,957	178,996	1,610,962
Television	17,783	-	-	-	17,783	1,778	16,004
Solar Water Heater	299,006	-	-	-	299,006	29,901	269,105
Computer	8,105	-	-	-	8,105	810	7,294
Digi Cam	2,730	-	-	-	2,730	273	2,457
Generator	26,617	-	-	-	26,617	2,662	23,956
Photocopier	13,524	-	-	-	13,524	1,352	12,171
Radiometer	6,765	-	-	-	6,765	677	6,089
Geyser	4,418	-	-	-	4,418	442	3,976
Water Tank	4,749	-	-	-	4,749	475	4,274
Furniture & Fixture							
- Indian Donation	264,680	41,536	44,000	-	350,216	35,022	315,194
- I Care	20,477	-	-	-	20,477	2,048	18,429
- Day Centre	15,663	-	-	-	15,663	1,566	14,097



Property								
- Indian Donation	7,383	-	-	-	7,383	738	6,645	
- Day Centre	423	-	-	-	423	42	381	
DC- Tape recorder	1,963	-	-	-	1,963	196	1,767	
Street Light	171,169	-	-	-	171,169	17,117	154,052	
DC - Sewing Machine	120	-	-	-	120	12	108	
DC - Tape Recorder	668	-	-	-	668	67	601	
Video Camera	3,886	-	-	-	3,886	389	3,498	
X-Ray Machine	28,258	-	-	-	28,258	2,826	25,432	
IM - Audio System	10,104	-	-	-	10,104	1,010	9,094	
IM Heater	787	-	-	-	787	79	709	
IM Water Purifier	4,860	-	-	-	4,860	486	4,374	
Vikas Expenses	93,306	-	-	-	93,306	9,331	83,976	
<u>GRANT IN AID</u>								
VTC- Physiotherapy Equipment	44,795	-	-	-	44,795	4,479	40,315	
<u>AVA VIHAR WORKSHOP</u>								
Weighing Machine	102	-	-	-	102	10	92	
Sewing machine	444	-	-	-	444	44	400	
<u>RAPHAEL COURSES</u>								
Furniture & Fixture	29,241	-	-	-	29,241	2,924	26,316	
Computer	10,003	-	-	-	10,003	1,000	9,002	
TOTAL	49,378,140	1,166,393	3,847,704	-	54,392,237	5,249,039	49,143,200	



ANNEXURE "1" OF SALARIES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
T.B.H	-	129,881
Administration	1,081,378	2,480,417
LWH	-	271,236
E.P.F	3,471,730	1,302,147
Ava Vihar	-	1,566,924
Gratuity	8,425,000	-
Leave Encashment & Ex-gratia	-	406,681
CBR	-	846,280
ESIC Medical Scheme	526,862	306,763
THF Special Education Program	8,103,291	6,950,575
THF TB Hospital	3,433,885	3,184,212
Honorarium	91,800	213,500
	<u>25,133,946</u>	
RAPHAEL COURSES -		
DMR Salary	-	132,000
DMR Honorarium	42,000	10,000
	<u>42,000</u>	
INDIAN DONATION		
Honorarium	177,760	-
IM-Salary	1,872,750	1,645,608
APPI-Salary	6,695,887	4,873,100
	<u>8,746,397</u>	
GRANT IN AID		
VTC - Day Centre	-	365,050
	<u>-</u>	
	<u>33,922,343</u>	<u>24,684,374</u>

ANNEXURE "2" OF FOOD EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Central Kitchen	41,749	-
Shiv Sadan	294,745	337,635
THF Special Education Program	1,312,824	689,677
THF TB Hospital	156,926	-
	<u>1,806,244</u>	
Indian Donation		
Food Expenses	895,585	-
Central Kitchen Expenses	8,430	182,683
	<u>904,015</u>	
	<u>2,710,259</u>	<u>1,210,195</u>

ANNEXURE "3" ELECTRICITY EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Adm. Electricity	504,168	192,571
THF Special Education Program	50,974	62,191
THF TB Hospital	62,157	60,157
	<u>617,299</u>	<u>314,919</u>

ANNEXURE "4" CLOTH & FOOTWEAR

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Ava Vihar	61,121	-
Shiv Sadan	28,120	49,049
THF Special Education Program	178,312	62,868
THF TB Hospital	-	2,940
	<u>267,553</u>	
INDIAN DONATION		
Clothing Shiv Sadan	13,350	14,520
Clothing Ava Vihar	54,626	-
Staff Uniform Expenses	51,770	46,620
	<u>119,746</u>	
	<u>387,299</u>	<u>195,997</u>



ANNEXURE "5" OF STORE & CONSUMABLES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
TB /CW Consumables	6,325	4,829
THF Special Education Program	36,182	68,773
THF TB Hospital	2,025	4,829
	44,532	
INDIAN DONATION		
Ava Vihar Consumable	33,274	59,876
	33,274	
	<u>77,806</u>	<u>138,307</u>

ANNEXURE "6" OF HOSPITAL EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Medicine	200,074	146,938
Staff & Residents Medical exp	49,315	20,900
Clinical Lab Expenses	-	21,320
THF TB Hospital Medical Expenses	15,651	34,962
THF TB Hospital Medicine Expenses	563,005	140,694
THF TB Hospital Lab Expenses	28,759	30,000
	856,804	
INDIAN MAINTENANCE		
TB Hospital Expense	-	43,708
TB Hospital Clothing Expense	-	2,210
	-	
	<u>856,804</u>	<u>440,730</u>

ANNEXURE "7" OF ADMINISTRATIVE EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Printing & Stationery	41,420	12,130
THF TB Hospital - Printing & Stationary	7,608	1,367
CBR-Admin Expenses	-	2,596
Telephone	58,513	8,914
Insurance	67,575	80,270
Bank Charges	18,980	16,584
Professional Charges	105,020	171,508
Audit & Legal Fees	14,880	94,270
THF Special Education Program	50,509	31,798
THF TB Hospital	22,847	12,403
	387,352	
INDIAN DONATION -		
Administrative Expenses	-	670
Institutional Expenses	-	53,358
Cable/Dish T.V. Expense	5,890	16,540
DC Bank Charges	5,717	2,561
	11,607	
AVA VIHAR- WORKSHOP		
Bank Charges	60	59
	60	
	<u>399,019</u>	<u>505,026</u>



ANNEXURE "8" OF TRAVELLING EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Jeep Upkeep/Deisel	72,059	24,268
Bus Upkeep/Deisel	14,971	43,676
Car Upkeep/Deisel	55,385	30,524
THF Special Education Program	110,757	26,640
	253,172	
INDIAN DONATION -		
Bus Maintenance	34,610	100
Travelling Expenses	-	400
	34,610	
	<u>287,782</u>	<u>125,608</u>

ANNEXURE "9" REPAIR & MAINTENANCE

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
TB Repair & Maintenance	-	4,934
General Repair & Maintenance	931,714	275,361
AVA Vihar - Repair & Maintenance	3,438	-
Modernisation & Automation Expenses	1,950	-
THF Special Education Program	184,367	169,141
THF TB Hospital	102,347	99,587
	1,223,816	
INDIAN DONATION -		
Ava Vihar Maintenance	16,425	4,795
Car Maintenance	9,938	2,600
Jeep Maintenance	-	1,750
Repair & Maintenance	-	103,713
	26,363	
	<u>1,250,179</u>	<u>661,881</u>

ANNEXURE "10" OF OTHER EXPENSES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Founder's Day/ Festival Expenses	21,256	4,710
Generator Expense	5,315	10,352
LWH Higher Education Expenses	534,350	728,740
Registration/Renewal Expenses	5,000	25,350
Misc. Expenses	6,131	5,762
Staff Uniform Exp	75,030	52,583
JHMOP Outreach Mobile Prg. Exp	115,180	178,080
THF Special Education Program Sports Equ	16,392	19,228
AV Picnic Expense	33,463	-
AVA Advertisement Expenses	1,890	-
Appreciation Award Expenses	-	45,000
SS Pocket Money	183,190	-
TB- Advertisement Expenses	1,878	5,250
Therapeutic Centre Expense	-	6,224
Gratuity Paid	440,884	397,755
	1,439,959	



INDIAN DONATION -

Audit Fees	90,860		
Ava Medical Expense	21,267		11,026
Ava Vihar Workshop Expenses	500		-
Ava Medical Expenses	7,120		-
Founder's Day/ Festival Expenses	29,560		23,556
LWH Higher Education Expense	-		10,000
LWH Stationary Expenses	-		7,357
Medical Staff Raphael	55,324		15,270
Misc Expenses	4,778		54,332
Newsletter/ Postage	4,184		3,068
Telephone Expenses	19,049		32,887
Horticulture Expense	-		10,140
Photograph Expenses	920		730
Garbage Disposal Expense	40,000		52,000
Gardening Exp	3,175		-
Picnic Exp	2,110		-
IM Khaddi Expense	-		5,667
Parking Charges	90		280
Registration Charges	5,720		7,050
Pocket Money	2,000		170,905
Printing Stationary	4,021		-
PRO Expenses	1,990		-
Therapeutic Centre Expense	11,714		-
Affidavit and Notarization Expenses	360		-
Library Books	1,400		-
Funeral Expenses	8,150		-
Gifts Expenses	1,200		-
District Support Centre	9,909		-
Festival Expenses	49,875		-
Banner and Hoarding Expenses	280		-
Social Olympics Expenses	1,500		-
Hospital Expenses	108,116		-
Staff Welfare	-		186,890
Max India Foundation Expenditure	<u>34,258</u>	519,430	783,032

INDIAN DONATION -**2)DAY CENTER**

Outreach program	52,219		62,782
AAPI Expenses	-		423,817
AAPI Salary	-		-
Stationary	200		-
Consumables	2,016		-
Repair & Maintenance	400,415		-
Refreshment Expense	700		-
Sports Expense	4,773		530
Teacher Training Program	13,333		20,340
TLM Expense	5,060		-
Vocational Training Expense	1,965		6,255
Expandable Item Expense	-		11,194
Misc Expense	11,010		180
DC DA/TA Expenses	<u>430</u>	492,121	2,630

3) SHIV SADAN

Medical Expenses	63,258		29,133
Repair & Maintenance	6,572		-
Misc Expenses	<u>2,400</u>	72,230	3,900



RAPHAEL COURSES -

DMR			
DMR- Advertisement Expenses	5,670	-	-
DMR- Misc. Expenses	13,180	-	-
DMR- Bank Charges	701	19,552	745
CRE			
CRE- Contingency	400		
CRE- Honorarium to Guest Faculties	12,000		
CRE- Honorarium to Program Coordinator	2,400		
CRE- Stationary Expenses	1,290		
CRE- Registration Fees	3,500		
CRE- Refreshment Expenses	19,980	39,570	
DMR- Incidental Expense Exam			
DMR- Postage Expense	745		442
DMR- Journal and Publications	3,500		-
CRE- Stationary Expenses	-		32,500
DMR - Inspection Fee Expense	1,115		-
DMR-Examination Charges	-	5,360	24,388
Other Expenses	-		3,600
Stationary/Banner Expense	360	360	-
AVA VIHAR WORKSHOP			
Misc Exp	799	799	
		<u>2,589,391</u>	<u>3,475,660</u>

ANNEXURE "11" DONATION

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
LWH Donation	-	1,451,974
THF Special Education Program Doation	-	32,267
Foreign Donation	2,004,793	7,904,256
Foreign Donation (District Support Center)	755,017	534,675
Maintenance Grant	7,197,428	11,081,067
REGE Foundation	369,600	5,188,937
Milk Project	398,397	352,000
	10,725,234	
INDIAN DONATION		
- TB Card Money	930	440
- General Donation	882,741	893,943
Meal	347,652	335,100
Azim Premii Philanthropic Insitute	7,200,000	8,225,400
Max India Foundation	2,500,000	3,600,000
Co. David Devshvam	1,100,000	1,200,000
Sud Chemie India Pvt. Ltd	1,000,000	1,000,000
Kendriva Sainik Board Grant	69,000	36,000
SNAC Grant Received	183,260	103,083
State TB Grant	150,000	-
Grant for Gharonda Scheme	1,890,000	1,835,000
Razor Pav Software Pvt Ltd	-	-
	15,323,583	
	<u>26,048,817</u>	<u>43,574,142</u>

ANNEXURE "12" GRANT RECEIVED

PARTICULARS	31.03.2022	31.03.2021
RAPHAEL COURSES		
DMR Grant Received		

ANNEXURE "13" INTEREST

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Investments	4,621,917	3,632,819
Saving Bank	56,968	80,384
THF TB Hospital		10,375
		2,574



INDIAN DONATION			
Saving Bank	142,227		250,995
Investment	<u>25,330,506</u>	25,472,733	3,513,437
RAPHAEL COURSES -			
Saving Bank	3,037		344
Investment	<u>985</u>	4,022	830
AVA VIHAR WORKSHOP			
Interest	<u>10,683</u>	10,683	590
GRANT IN AID			
Interest	<u>388</u>	388	4,259
		<u>30,166,711</u>	<u>7,496,607</u>

ANNEXURE "14" OF OTHER INCOME

PARTICULARS	31.03.2022	31.03.2021
INDIAN DONATION		
DC Transport	10,200	-
Gas Subsidy Received	199	1,796
Interest on IT Refund AY 19-21	-	33,822
Other Income	<u>37,000</u>	47,399
		<u>198,598</u>
RAPHAEL COURSES -		
Grant Received - NIEPMD	28,020	50,000
DSE - MR Course	226,500	120,500
CRE - Programme	16,843	-
DMR- Examination	5,000	-
Misc Income	<u>3,510</u>	-
		<u>279,873</u>
		<u>327,272</u>
		<u>404,716</u>

ANNEXURE "B" OF INVESTMENTS

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Fixed deposits/Bonds with:-		
FD RC Golden Jubilee End. Fund (SHCIL)	2,357,009	2,003,000
FD SBI (Short Term)	5,000,000	18,406,000
Kathleen Solomen Fund FD-Syndicate Bank	20,750,000	20,750,000
FD SBI (Gratuity Fund)	-	3,100,000
FD SHCIL (John Hunt MOP Money)	8,000,000	8,000,000
FD Stock Holding	7,290,000	7,290,000
INDIAN DONATION		
Fixed deposits with:-		
FD-Stock Holding Corporation	30,698,000	67,216,000
FD SBI 8% GOI	1,570,000	1,570,000
FD-Short Term SBI	4,930,000	3,030,000
FD Syndicate Bank ST	62,200,000	1,400,000
Syndicate Bank	3,500,000	1,500,000
Syndicate Bank- Basic Shiksha Adhikari	13,815	13,815
FD(with SBI) David S. Keeling Library	278,000	278,000
FD (SBI) APPI	3,700,000	3,000,000
MUTUAL FUNDS :-		
DSP Ultra Short Fund	5,000,000	5,000,000
HDFC Ultra Short Term Fund	3,000,000	3,000,000
ICICI Pru MF	5,500,000	5,500,000
ICICI Pru Ultra Short Fund	10,500,000	10,500,000
SBI Saving Funds	5,000,000	5,000,000



AVA VIHAR WORKSHOP		
FD With Syndicate Bank	435,000	135,000
COURSES		
RC FDR Syndicate Bank	310,000	180,000
FDR Syndicate Bank	180,000	135,000
	<u>180,211,824</u>	<u>167,006,815</u>

ANNEXURE "C" OF ACCRUED INTEREST

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
SBI	182,021	909,644
Golden Jubilee Fund Syndicate	15,890	-
INDIAN DONATION		
Interest Accrued on FD Syndicate Bank	517,169	371,580
Interest Accrued on SBI FD	184,502	116,469
AVA VIHAR WORKSHOP	12,974	-
COURSES		
Interest Accrued on FDR	66	5,639
	<u>912,622</u>	<u>1,403,332</u>

ANNEXURE "D" OF CASH & BANK BALANCES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
-Cash in Hand	10,326	13,427
-S.B.I A/c 5734	385,277	3,155
INDIAN DONATION		
Cash in Hand	5,392	3,000
SBI -APPI-6541	84,052	15,724
IM - Syndicate Bank - 3933	50,543	115,591
IDBI Bank-251532	25,143	24,587
SBI SNAC	201,153	6,786
RAPHAEL COURSES		
Syndicate Bank a/c	20,086	6,507
-Cash in Hand	13,551	13,143
AVA VIHAR WORKSHOP		
Syndicate Bank a/c no. 14267	4,739	54,387
GRANT IN AID		
SBI-VTC	2,067	1,679
SBI-LCP	12,529	12,529
	<u>814,859</u>	<u>270,515</u>



ANNEXURE "E" OF LOANS & ADVANCES

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Loan to Staff	286,500	138,000
INDIAN MAINTENANCE		
Other Advances	8,175	7,675
Grant in Aid		
CBR Loan	1,000	1,000
	<u>295,675</u>	<u>146,675</u>

ANNEXURE "F" OF SECURITY DEPOSIT

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Security for :		
3Phase power supply	13,747	13,747
Doon Gas Service	560	560
Chugh Gas Service	7,950	7,950
Mussoorie Gas Service	200	200
Himani Gas	950	950
Arvind Gas	10,000	10,000
INDIAN DONATION		
Mussoorie Gas Service	-	140
	<u>33,407</u>	<u>33,547</u>

ANNEXURE "G" OF RAPHAEL FUND

PARTICULARS	31.03.2022	31.03.2021
Opening fund balance	116,742,691	104,803,808
Add: Surplus of income over expenditure	8,207,304	4,984,477
Add: Income Tax Refund of last years	-	966,440
Less: TDS Last year Trfd	615,007	874,223
Add: Advance -Vikas Scheme written Off	-	11,986
Less: Donation Receivable Received (A.Y.19-20)	-	58,000
Add: Reimbursement of EPF & ESIC	-	875,445
Add: Expenditure on Fixed Assets From Raphael Fund	-	6,032,757
Less : Security - Mussoorie Gas Service	140	-
Less : Interest Accrued on FD	367,936	-
Add: TDS Payable	830	-
Less : Interest Accrued on SBI	28,747	-
Closing Fund Balance	<u>123,938,995</u>	<u>116,742,690</u>

ANNEXURE "H" OF OTHER LIABILITY

PARTICULARS	31.03.2022	31.03.2021
FOREIGN DONATION		
Security Malik Associates	122,478	242,894
Security Inder Lal	21,741	296,365
Security Pest Free Environment	<u>12,422</u>	<u>156,641</u>
		12,422



RAPHAEL COURSES

DMR Security Library Books	9,900		9,900
DMR Security Money	6,000		6,000
DSEMR Security Money	<u>34,000</u>	49,900	<u>22,000</u>

EXPENSES PAYABLE**FOREIGN DONATION**

Audit & Professional Fees Payable	-		94,270
JHMOP -Outreach Expenses Payable	-		120,960
Food Expenses Payable	96,316		29,083
Transport Expenses Payable	23,281		-
TDS Payable	982		9,161
SS Clothing Expense Payable	24,082		-
Medical Expenses Payable	-		17,783
EPF Payable	-		298,515
ESIC Payable	-		50,105
Office Stationary & Printing Payable	2,576		-
Repair & Maintenance Payable	9,912		-
TB Expense Payable	14,791		-
Building Expenses Payable	97,194		-
Electricity Payable	<u>35,239</u>	304,373	-

INDIAN DONATION

Security Nirmal Singh	18,000		18,000
Security - Day Centre	62,800		62,800
Security Malik Associates	-		50,150
Salary Payable	623,105		830
Audit Fees Payable	<u>90,860</u>	794,765	<u>41,717</u>

1,305,679 1,382,955



NOTES TO ACCOUNTS

1. ACCOUNTING CONVENTION

The accompanying Financial Statements have been prepared in accordance with the mandatory accounting standards issued by the Institute Of Chartered Accountants Of India under the Historical Cost of Convention method with revenue recognized and expenses accounted on their accrual

2. FIXED ASSETS

Fixed Assets are carried at cost of acquisition less Depreciation. The cost of an Asset comprises its purchase price and any directly attributable cost of bringing the Asset to working conditions for its intended use.

3. DEPRECIATION

Depreciation on Fixed Assets is provided on Written Down Value. The depreciation has been charged @ 10% on all the assets.

4. INVENTORIES

Inventories are valued at cost or net realizable value whichever is less

5. Provisions for gratuity have been made during the year.

6. Previous years figures have been regrouped & recasted wherever found necessary

FOR A. K. KASHYAP & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 0001010



(RAJAN MALIK)
FCA PARTNER
M.No. 075103

PLACE: DEHRADUN
DATED : 18.08.2022