

UDIN- 23075103BGXNUS2332

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, 2023, 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, 2023.
- (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.

I. 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: 01.08.2023

FOR A.K. KASHYAP & CO
Firm Registration No: 0001437



(RAJAN MALIK)
Membership No:075103

RAPHAEL RYDER CHESIRE 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, 2023

PV. YEAR	LIABILITIES	AMOUNT	T.AMOUNT	PV. YEAR	ASSETS	AMOUNT	T. AMOUNT
12,39,38,995	RAPHAEL FUND As per Annexure "G"		13,06,70,069	4,91,43,200	FIXED ASSETS As per Annexure "A"		4,78,87,381
8,30,58,247	CORPUS FUND Opening fund balance	8,47,28,875		18,02,11,824	INVESTMENT As per Annexure "B"		19,93,76,642
-	Add: Amount Received During the Year	-	8,47,28,875		Accrued interest		
-	Less : Amount spent during the year	-		9,12,622	As per Annexure "C"		12,70,295
80,70,137	JOHN HUNT LEGACY MONEY		80,70,137		CURRENT ASSETS, LOANS & ADVANCES		
	GRATUITY FUND				CURRENT ASSETS		
-	Opening Balance	84,25,000			A. Cash & Bank balances		
84,25,000	Add: Provisions During the year	86,12,938	1,68,31,688	8,14,859	As per Annexure "D"		8,23,890
-	Less: Gratuity Paid	2,06,250			LOANS & ADVANCES		
	CURRENT LIABILITIES & PROVISION				C. Loans & Advances		
13,05,679	OTHER LIABILITY As per Annexure "H"	8,66,635		2,95,675	As per Annexure "E"		1,48,500
-	Give India & Give USA				D. Security deposits		
-	Opening balance	-		33,407	As per Annexure "F"		69,255
4,63,189	Donation Received	4,24,545	8,66,635		E. Tax deducted & collected at Source		
(4,63,189)	Less : Amount spent during the year	4,24,545		4,62,217	Foreign Donation		3,41,102
				25,24,177	Indian Donation		4,05,694
				-	Training and Courses		501
				78	Ava Vihar Workshop		185



96,00,000	CAPITAL SETAPART FUND					
-	Opening Balance Utilized	96,00,000				
-	Add: Amount aside for Capital setapart fund	35,00,000				
-	Less: Amount Utilized during the year	39,43,958	91,56,042			
23,43,98,059	TOTAL		25,03,23,446	23,43,98,059	TOTAL	25,03,23,445

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

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AUDITORS REPORT

"As per our separate report of even date annexed"

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



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(RAJAN MALIK)
 FCA PARTNER
 MEM.NO.075103

[Handwritten signature]
 ACCOUNTANT

[Handwritten signature]
 DIRECTOR

Dated: 01.08.2023
 PLACE: DEHRADUN
 UDIN - 23075103BGXNUS2332

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, 2023

PV. YEAR	EXPENDITURE	AMOUNT	T AMOUNT	PV. YEAR	INCOME	AMOUNT	T. AMOUNT
2,22,727	TO PURCHASES : Ava Vihar Workshop		3,83,383	2,34,442	BY RECEIPT/SALES: Ava Vihar Workshop		3,95,850
3,43,63,227	TO MAINTENANCE EXPENSES: A. SALARIES As Per Annexure "1"		3,68,77,507	2,60,48,818	BY DONATION : As Per Annexure "11"		5,04,06,522
27,10,259	B. FOOD EXPENSES As Per Annexure "2"		27,92,449	3,01,86,711	BY INTEREST RECEIVED: As Per Annexure "12"		82,40,667
6,17,299	C. ELECTRICITY EXPENSES As Per Annexure "3"		4,52,795	3,27,272	BY OTHER RECEIPTS : As Per Annexure "13"		6,21,119
3,87,299	D. CLOTH & FOOTWEAR As Per Annexure "4"		3,86,407				
77,806	TO STORES & CONSUMABLES As Per Annexure "5"		2,93,388				
8,56,804	TO HOSPITAL EXPENSES As Per Annexure "6"		9,91,621				
3,99,019	TO ADMINISTRATION EXPENSES: As Per Annexure "7"		2,36,945				
2,87,782	TO TRAVELLING & CONVEYANCE: As Per Annexure "8"		3,83,710				
12,50,179	TO REPAIR & MAINTENANCE As Per Annexure "9"		15,26,548				
21,48,497	TO OTHER EXPENSES: As Per Annexure "10"		42,97,581				
52,49,039	TO DEPRECIATION: As per Annexure Attached		51,99,778				
82,07,305	TO EXCESS OF INCOME OVER EXPENDITURE :		58,42,045				
5,67,77,242	TOTAL		5,96,64,158	5,67,77,242	TOTAL		5,96,64,158



5,67,77,242	BALANCE B/F		5,96,64,158	5,67,77,242	BALANCE B/F		5,96,64,158
96,00,000	To Amount aside for Capital setapart fund		35,00,000	82,07,305	By Balance B/d		58,42,045
49,84,477	To Balance T/f to Raphael Fund		23,42,045				
7,13,61,719	TOTAL		6,55,06,202	6,49,84,548	TOTAL		6,55,06,202

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



[Handwritten Signature]

(RAJAN MALIK)
FCA PARTNER
MEM.NO.075103

[Handwritten Signature]
ACCOUNTANT

[Handwritten Signature]
DIRECTOR

Dated: 01.08.2023
PLACE : DEHRADUN

ANNEXURE "A" OF FIXED ASSETS

PARTICULARS	WDV AS ON	ADDITIONS	ADDITIONS	SALES	VALUE AS ON	DEPRECIATION	WDV AS ON
	01.04.2022	Before 30.9.22	After 30.9.22		31.03.2023		31.03.2023
FOREIGN DONATION							
AV-AIL Furniture	2,95,153	-	-	-	2,95,153	29,515	2,65,638
Building	3,00,51,178	11,97,855	3,32,665	-	3,15,81,698	31,41,537	2,84,40,161
LWH Building Furniture & Fixture	65,815	-	-	-	65,815	6,582	59,234
Cause Way Bridge	46,999	-	-	-	46,999	4,700	42,299
Fogging Machine	41,449	-	-	-	41,449	4,145	37,304
Microwave	11,405	-	-	-	11,405	1,141	10,265
Water Tower	1,75,611	-	-	-	1,75,611	17,561	1,58,050
Leaf Collector	19,197	-	-	-	19,197	1,920	17,277
Water Supply Connection	20,791	-	-	-	20,791	2,079	18,712
Furniture & Fixtures	10,85,856	1,23,952	1,18,914	-	13,28,722	1,26,927	12,01,796
Genset	3,27,853	-	-	-	3,27,853	32,785	2,95,068
Physiotherapy Equipments	80,287	-	-	-	80,287	8,029	72,258
Plant & Machinery	14,575	-	-	-	14,575	1,458	13,118
Refrigerator	62,519	-	-	-	62,519	6,252	56,267
Stefab Washing Machine	2,11,567	-	-	-	2,11,567	21,157	1,90,410
Other Equipment/ Properties	2,01,733	-	-	-	2,01,733	20,173	1,81,560
Solar Lighting Plant Equipments	9,48,611	-	-	-	9,48,611	94,861	8,53,750
Vehicles	6,52,622	-	-	-	6,52,622	65,262	5,87,360
Hospital Equipment	46,424	-	-	-	46,424	4,642	41,782
IPAD	21,437	-	-	-	21,437	2,144	19,293
Computers and accessories	3,85,482	1,53,890	-	-	5,39,372	53,937	4,85,435
Radio & television	19,865	-	-	-	19,865	1,987	17,879
Tubewell Pipeline	8,780	-	-	-	8,780	878	7,902
Photocopier (sharp)	50,795	-	-	-	50,795	5,080	45,716
Photophone	1,997	-	-	-	1,997	200	1,797
Utensils & Equipment	4,448	-	-	-	4,448	445	4,003
Digital Camera	1,853	-	-	-	1,853	185	1,668
THF 40 Boys Furniture & Equipment	2,97,006	-	-	-	2,97,006	29,701	2,67,305
THF TBH Furniture & Equipment	79,952	-	19,942	-	99,894	8,992	90,902
THE- Sp. Edu. On Campus Capital Exp.	-	96,760	-	-	96,760	9,676	87,084
INDIAN DONATION							
Building							
- Indian Donation	1,12,38,617	-	13,31,425	-	1,25,70,042	11,90,433	1,13,79,609
- RIC	2,552	-	-	-	2,552	255	2,297
Vehicle	16,10,962	-	-	-	16,10,962	1,61,096	14,49,866
Television	16,004	-	-	-	16,004	1,600	14,404
Solar Water Heater	2,69,105	-	-	-	2,69,105	26,911	2,42,195
Computer	7,294	-	41,536	-	48,830	4,883	43,947
Digi Cam	2,457	-	-	-	2,457	246	2,211
Generator	23,956	-	-	-	23,956	2,396	21,562
Photocopier	12,171	-	-	-	12,171	1,217	10,954
Radiometer	6,089	-	-	-	6,089	609	5,480
Geyser	3,976	-	-	-	3,976	398	3,578
Water Tank	4,274	-	-	-	4,274	427	3,847
Smart Class	-	-	3,49,999	-	3,49,999	17,500	3,32,499



Furniture & Fixture								
- Indian Donation	3,15,194	24,772	1,19,935	-	4,59,901	45,990	4,13,911	
- I Care	18,429	-	-	-	18,429	1,843	16,587	
- Day Centre	14,097	6,500	-	-	20,597	2,060	18,537	
Property								
- Indian Donation	6,645	-	-	-	6,645	664	5,980	
- Day Centre	381	-	-	-	381	38	342	
DC - Tape recorder	1,767	-	-	-	1,767	177	1,590	
Street Light	1,54,052	-	-	-	1,54,052	15,405	1,38,647	
DC - Sewing Machine	108	-	-	-	108	11	97	
DC - Tape Recorder	601	-	-	-	601	60	541	
Video Camera	3,498	-	-	-	3,498	350	3,148	
X-Ray Machine	25,432	-	-	-	25,432	2,543	22,889	
IM - Audio System	9,094	-	-	-	9,094	909	8,184	
IM Heater	709	-	-	-	709	71	638	
IM Water Purifier	4,374	-	-	-	4,374	437	3,937	
Vikas Expenses	83,976	-	-	-	83,976	8,398	75,578	
GRANT IN AID								
VTC- Physiotherapy Equipment	40,316	-	-	-	40,316	4,032	36,284	
AVA VIHAR WORKSHOP								
Weighing Machine	92	-	-	-	92	9	83	
Sewing machine	400	-	-	-	400	40	360	
RAPHAEL COURSES								
Furniture & Fixture	26,317	-	25,813	-	52,130	3,922	48,207	
Computer	9,002	-	-	-	9,002	900	8,102	
TOTAL	4,91,43,200	16,03,729	23,40,229	-	5,30,87,158	51,99,778	4,78,87,381	



ANNEXURE "1" OF SALARIES**PARTICULARS****31.03.2023****31.03.2022****FOREIGN DONATION**

Administration	5,67,352		10,81,378
E.P.F	16,75,599		34,71,730
Gratuity	2,92,269		4,40,884
ESIC Medical Scheme	5,11,113		5,26,862
THF Special Education Program	88,29,452		81,03,291
THF TB Hospital	36,44,049		34,33,885
Salary	16,04,405		-
Honorarium	1,26,268		91,800
		1,72,50,507	

RAPHAEL COURSES -

DMR Honorarium	98,400	98,400	42,000
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INDIAN DONATION

Honorarium	1,58,080		1,77,760
IM-Salary	13,90,349		18,72,750
APPI - Salary	72,19,049		66,95,887
MIF - Salary	17,76,644		-
Bajaj - Salary	11,41,373		-
Gratuity	78,43,105		84,25,000
		1,95,28,600	

3,68,77,507**3,43,63,227****ANNEXURE "2" OF FOOD EXPENSES****PARTICULARS****31.03.2023****31.03.2022****FOREIGN DONATION**

Central Kitchen	3,63,950		41,749
Shiv Sadan	2,86,725		2,94,745
THF Special Education Program	8,43,281		13,12,824
THF TB Hospital	1,51,907		1,56,926
		16,45,863	

Indian Donation

Food Expenses	1,34,690		8,95,585
Central Kitchen Expenses	7,731		8,430
MIF - Food Expenditure	5,40,859		-
Bajaj - Food & Accomodation	28,172		-
APPI - Food and Provision	4,35,134		-
		11,46,586	

27,92,449**27,10,259****ANNEXURE "3" ELECTRICITY EXPENSES****PARTICULARS****31.03.2023****31.03.2022****FOREIGN DONATION**

Adm. Electricity	1,31,574		5,04,168
THF Special Education Program	81,081		50,974
THF TB Hospital	97,050		62,157
APPI - Electricity Expenses	1,43,090		-
		4,52,795	

4,52,795**4,52,795****6,17,299**

ANNEXURE "4" CLOTH & FOOTWEAR

FOREIGN DONATION	31.03.2023	31.03.2022
Ava Vihar	-	61,121
Shiv Sadan	32,990	28,120
THF Special Education Program	1,97,130	1,78,312
THF TB Hospital	10,404	-
	<u>2,40,524</u>	
INDIAN DONATION		
SHIV SADAN CLOTHING	29,176	13,350
Clothing Ava Vihar	82,907	54,626
Staff Uniform Expenses	33,800	51,770
	<u>1,45,883</u>	
	<u>3,86,407</u>	<u>3,87,299</u>

ANNEXURE "5" OF STORE & CONSUMABLES

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
TB /CW Consumables	5,937	6,325
THF Special Education Program	1,58,400	36,182
THF TB Hospital	22,204	2,025
	<u>1,86,541</u>	
INDIAN DONATION		
MIF - Consumables & Healthcare	68,848	-
Ava Vihar Consumable	37,999	33,274
	<u>1,06,847</u>	
	<u>2,93,388</u>	<u>77,806</u>

ANNEXURE "6" OF HOSPITAL EXPENSES

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
Medicine	1,41,342	2,00,074
Staff and Resident Medical Expense	28,755	49,315
THF Special Education Programme Expenses	36,797	-
THF TB Hospital Medical Expenses	5,96,852	15,651
THF TB Hospital Medicine Supportive	41,155	5,63,005
TB Hospital Lab Expenses	51,154	-
THF TB Hospital Lab Expenses	33,066	28,759
	<u>9,29,121</u>	
INDIAN MAINTENANCE		
TB Hospital Expense	62,500	-
	<u>9,91,621</u>	<u>8,56,804</u>



ANNEXURE "7" OF ADMINISTRATIVE EXPENSES
PARTICULARS

31.03.2023 31.03.2022

FOREIGN DONATION

THF Special Education - Printing & Stationery	66,000	41,420
THF TB Hospital - Printing & Stationary	10,879	7,608
Office Stationary & Printing	39,893	-
Telephone	14,615	58,513
Insurance	26,885	67,575
Bank Charges	31,800	18,980
Professional Charges	37,366	1,05,020
Audit & Legal Fees	-	14,880
THF Special Education Program	-	50,509
THF TB Hospital	-	22,847
	<u>2,27,438</u>	

INDIAN DONATION -

Cable/Dish T.V. Expense	-	5,890
DC Bank Charges	7,543	5,717

AVA VIHAR- WORKSHOP

Bank Charges	1,965	60
	<u>2,36,945</u>	<u>3,99,019</u>

ANNEXURE "8" OF TRAVELLING EXPENSES

31.03.2023 31.03.2022

FOREIGN DONATION

Jeep Upkeep/Deisel	57,797	72,059
Bus Upkeep/Deisel	-	14,971
CBR Travelling/ Transport	2,520	-
Travel & Conveyance Expenses	11,100	-
Car Upkeep/Deisel	56,137	55,385
THF Special Education Program	1,28,543	1,10,757
	<u>2,56,097</u>	

INDIAN DONATION -

Bus Maintenance	100	34,610
Travelling Expenses	77,521	-
Bajaj - Transport Expenses	49,992	-
	<u>1,27,613</u>	
	<u>3,83,710</u>	<u>2,87,782</u>



ANNEXURE "9" REPAIR & MAINTENANCE

31.03.2023

31.03.2022

FOREIGN DONATION

General Repair & Maintenance	1,65,305	9,31,714
AVA Vihar - Repair & Maintenance	9,870	3,438
Transport- Bus & Van Maintenance	39,921	-
THF Special Education Program	1,86,925	1,84,367
Modernisation & Automation Expenses	-	1,950
THF TB Hospital Repair	1,03,671	1,02,347
		5,05,692

INDIAN DONATION -

Ava Vihar Maintenance	21,357	16,425
Car Maintenance	10,128	9,938
Repair & Maintenance	6,74,472	-
Bajaj - Repair & Maintenance	2,65,029	-
APPI - Repair and Maintenance	49,870	-
		10,20,856

15,26,548

12,50,179

ANNEXURE "10" OF OTHER EXPENSES**PARTICULARS**

31.03.2023

31.03.2022

FOREIGN DONATION

Bajaj - Prosthetic & Orthotic Expenses	7,02,075	-
Founder's Day/ Festival Expenses	98,817	21,256
Generator Expense	-	5,315
LWH Higher Education Expenses	2,50,900	5,34,350
Registration/Renewal Expenses	-	5,000
Misc. Expenses	30,747	6,131
Staff Uniform Exp	5,280	75,030
JHMOP Outreach Mobile Prg. Exp	2,24,585	1,15,180
THF Special Education Program Sports Equip	-	16,392
AV Picnic Expense	-	33,463
AVA Advertisement Expenses	-	1,890
District Support Centre Expenses	11,669	-
Artificial Limb Camp Expenses	2,47,925	-
THF TB Hospital - Other Expenses	32,806	-
Funeral Expense	13,030	-
Volunteers Messing/ Other A/c	3,157	-
THF- Special Education On Campus Office Exp	11,850	-
SS- Utensils Expenses	59,326	-
SS Pocket Money	3,15,920	1,83,190
TB Hospital - Advertisement Expenses	-	1,878
Therapeutic Centre Expense	3,776	-
		20,11,863

20,11,863



INDIAN DONATION -
1. INDIAN DONATION

Audit Fees	92,040	90,860
Ava Medical Expense	31,085	21,267
Ava Vihar Workshop Expenses	700	500
Ava Medical Expenses	2,199	7,120
Founder's Day/ Festival Expenses	4,655	29,560
Insurance (Vehicles)	58,985	-
Volunteer Mess Expenses	18,771	-
Library Books	15,670	-
LWH Higher Education Expense	40,000	-
Training Programme	10,255	-
Medical Staff Raphael	94,867	55,324
Misc Expenses	1,09,384	4,778
Cultural Activites	9,160	-
Newsletter/ Postage	5,843	4,184
Telephone Expenses	7,756	19,049
Meal Expenses	1,02,695	-
Photograph Expenses	1,395	920
Garbage Disposal Expense	36,000	40,000
Gardeining Exp	12,721	3,175
Picnic Exp	2,000	2,110
Gas Stock Refill	1,37,716	-
Parking Charges	-	90
Registration Charges	1,806	5,720
Pocket Money	-	2,000
Printing Stationary	19,173	4,021
PRO Expenses	-	1,990
Therapeutic Centre Expense	10,021	11,714
Affidavit and Notarization Expenses	-	360
Library Books	-	1,400
Funeral Expenses	24,240	8,150
Gifts Expenses	1,400	1,200
District Support Centre	3,985	9,909
Festival Expenses	93,375	49,875
Banner and Hoarding Expenses	400	280
Special Olympics Expenses	-	1,500
Hospital Expenses	-	1,08,116
Employee Milestone Awards	10,000	-
MIF - Other Expenditure	1,14,826	34,258
Bajaj - Printing and Stationary	22,039	-
Bajaj - Other Expenses	1,30,734	-
APPI - Communication Expenses	3,776	-
APPI - Teaching and Learning Material	75,074	-
APPI - Training Expense	27,860	-
APPI - Other Expenses	1,59,983	-
	<hr/>	<hr/>
	14,92,589	

2) DAY CENTER

Outreach program	31,970	52,219
Stationary	805	200
Consumables	-	2,016
Repair & Maintenance	1,250	4,00,415
Refreshment Expense	1,206	700
Sports Expense	7,323	4,773
Teacher Training Program	722	13,333
TLM Expense	-	5,060
Vocational Training Expense	13,048	1,965
Misc Expense	6,270	11,010
DC DA/TA Expenses	6,200	430
	<hr/>	<hr/>
	68,794	



3) SHIV SADAN

Medical Expenses	-		63,258
Repair & Maintenance	8,020		6,572
Medical Expenses	72,802	80,822	2,400

4) SNAC

Gharonda Expenses	5,19,545		-
		5,19,545	-

RAPHAEL COURSES -**DMR**

DMR- Advertisement Expenses	7,560		5,670
DMR- Misc. Expenses	3,759		13,180
DMR- Bank Charges	1,937		701
		13,256	

CRE

CRE- Contingency	-		400
CRE- Honorarium to Guest Faculties	-		12,000
CRE- Honorarium to Program Coordinator	-		2,400
CRE- Programme	(2,137)		-
CRE- Stationary Expenses	-		1,290
CRE- Registration Fees	-		3,500
CRE- Refreshment Expenses	-		19,980
		(2,137)	

DMR- Incidental Expense Exam

DMR- Postage Expense	491		745
DMR- Journal and Publications	1,350		3,500
DMR- Course Material	409		-
DMR- Incidental Exp. Exams	24,070		-
DMR - Inspection Fee Expense	-		1,115
DMR-Examination Charges	58,866		-
DMR - Workshop Exp	232		-
DMR - Approval Fees	27,000		-
		1,12,418	

Other Expenses

Stationary/Banner Expense	-		360
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AVA VIHAR WORKSHOP

Misc Exp	430		799
		430	

42,97,581	21,48,497
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ANNEXURE "11" DONATION**PARTICULARS**

31.03.2023	31.03.2022
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FOREIGN DONATION

LWH Donation	4,29,351		-
THF Special Education Program Doation	1,63,39,924		-
THF TB Hospital	67,82,925		-
Foreign Donation	7,39,453		20,04,793
Foreign Donation (District Support Center)	-		7,55,017
Maintenance Grant	58,32,758		71,97,428
REGE Foundation	3,88,080		3,69,600
Milk Project	3,83,427		3,98,397
		3,08,95,917	



INDIAN DONATION

TB Card Money	810	930
General Donation	20,39,293	8,82,741
Meal	4,00,501	3,47,652
Azim Premji Philanthropic Insitute	80,00,000	72,00,000
Max India Foundation	25,00,000	25,00,000
Col. David Devasahayam (Retd.)	12,00,000	11,00,000
Sud Chemie India Pvt. Ltd	10,00,000	10,00,000
Bajaj Finance Ltd	25,00,001	-
Kendriya Sainik Board Grant	-	69,000
SNAC Grant Received	-	1,83,260
State TB Grant	-	1,50,000
Grant for Gharonda Scheme	18,70,000	18,90,000

1,95,10,605

5,04,06,522 2,60,48,818

ANNEXURE "12" INTEREST**PARTICULARS****FOREIGN DONATION**

	31.03.2023	31.03.2022
Investments	35,21,230	46,21,917
Saving Bank	1,14,779	56,968
	36,36,009	

INDIAN DONATION

Saving Bank	6,50,084	1,42,227
Investment	39,14,433	45,64,517
		2,53,30,506

RAPHAEL COURSES -

Saving Bank	12,417	3,037
Investment	11,478	23,895
		985

AVA VIHAR WORKSHOP

Interest	15,848	10,683
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GRANT IN AID

Interest	398	388
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82,40,667 3,01,66,711

ANNEXURE "13" OF OTHER INCOME**PARTICULARS****INDIAN DONATION**

	31.03.2023	31.03.2022
DC Transport	75,750	10,200
Gas Subsidy Received	199	199
Volunteer Mess Receipts	31,695	-
Other Income	30,837	37,000
	1,38,481	



RAPHAEL COURSES -

Grant Received - NIEPMD	-	28,020
DSE - MR Course	4,77,000	2,26,500
CRE- Programme	-	16,843
DMR- Examination	-	5,000
Misc Income	5,638	3,510
	4,82,638	
	<u>6,21,119</u>	<u>3,27,272</u>

ANNEXURE "B" OF INVESTMENTS

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
<u>Fixed deposits/Bonds with:-</u>		
FD RC Golden Jubilee End. Fund (SHCIL)	23,57,009	23,57,009
FD SBI (Short Term)	45,00,000	50,00,000
Kathleen Solomen Fund FD-Syndicate Bank	2,07,50,000	2,07,50,000
FD Cannara Bank	74,00,000	-
FD SHCIL (John Hunt MOP Money)	80,00,000	80,00,000
FD Stock Holding	-	72,90,000
INDIAN DONATION		
<u>Fixed deposits with:-</u>		
FD-Stock Holding Corporation	1,06,98,000	3,06,98,000
FD SBI 8% GOI	15,70,000	15,70,000
FD-Short Term SBI	-	49,30,000
FD Syndicate Bank ST	3,23,50,000	6,22,00,000
FD(with SBI) Azim Premji Philanthropic Insitute	33,20,000	-
FD Cannara Bank	1,83,48,130	35,00,000
Syndicate Bank- Basic Shiksha Adhikari	13,815	13,815
FD(with SBI) David S. Keeling Library	2,78,000	2,78,000
FD (SBI) APPI	-	37,00,000
LIC Gratuity fund	1,68,31,688	-
MUTUAL FUNDS :-		
DSP Ultra Short Fund	50,00,000	50,00,000
HDFC Ultra Short Term Fund	30,00,000	30,00,000
ICICI Pru MF	55,00,000	55,00,000
Axis AAA Bond P Apr 2026	2,00,00,000	-
ICICI Prudential Thematic Adv Fund	26,50,000	-
ICICI Prudential Nifty SDL	2,00,00,000	-
ICICI Pru Ultra Short Fund	1,05,00,000	1,05,00,000
SBI Saving Funds	50,00,000	50,00,000
AVA VIHAR WORKSHOP		
FD With Syndicate Bank	4,60,000	4,35,000
COURSES		
RC FDR Syndicate Bank	6,70,000	3,10,000
FDR Syndicate Bank	1,80,000	1,80,000
	<u>19,93,76,642</u>	<u>18,02,11,824</u>



ANNEXURE "C" OF ACCRUED INTEREST

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
SBI	-	1,82,021
Golden Jubilee Fund Syndicate	1,99,102	15,890
Interest Accrued Synd. Bank (KSF)	3,751	-
Interest Accrued - Syndicate Bk Other	1,02,105	-
INDIAN DONATION		
Interest Accrued on FD Syndicate Bank	8,91,908	5,17,169
Interest Accrued on SBI FD	50,859	1,84,502
AVA VIHAR WORKSHOP		
Interest Accrued on FDR	17,505	12,974
COURSES		
Interest Accrued on FDR	5,065	66
	<u>12,70,295</u>	<u>9,12,622</u>

ANNEXURE "D" OF CASH & BANK BALANCES

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
-Cash in Hand	6,502	10,326
-S.B.I A/c 5734	70,968	3,85,277
INDIAN DONATION		
Cash in Hand	2,213	5,392
SBI -APPI-6541	4,379	84,052
IM - Syndicate Bank - 3933	6,48,354	50,543
IDBI Bank-251532	-	25,143
SBI SNAC	53,400	2,01,153
RAPHAEL COURSES		
Syndicate Bank a/c	2,438	20,086
-Cash in Hand	17,124	13,551
AVA VIHAR WORKSHOP		
Syndicate Bank a/c no. 14267	3,519	4,739
GRANT IN AID		
SBI-VTC	2,464	2,067
SBI-LCP	12,529	12,529
	<u>8,23,890</u>	<u>8,14,860</u>

ANNEXURE "E" OF LOANS & ADVANCES

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
Loan to Staff	1,39,500	2,86,500
INDIAN MAINTENANCE		
Other Advances	8,000	8,175
Grant in Aid		
CBR Loan	1,000	1,000
	<u>1,48,500</u>	<u>2,95,675</u>



ANNEXURE "F" OF SECURITY DEPOSIT

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
Security for :		
3 Phase 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
UPCL Electricity	35,848	-
INDIAN DONATION		
Mussoorie Gas Service	-	-
	<u>69,255</u>	<u>33,407</u>

ANNEXURE "G" OF RAPHAEL FUND

PARTICULARS	31.03.2023	31.03.2022
Opening fund balance	12,39,33,355	11,67,42,691
Add: Surplus of income over expenditure	23,42,045	82,07,304
Add: Income Tax Refund of last years	-	-
Less: TDS Last year Trfd	(29,86,472)	(6,15,007)
Add: Income Tax Refund for A.Y. 2021-22	6,15,007	-
Add: Income Tax Refund for A.Y. 2022-23	18,20,337	-
Add: Funds received during the year	10,18,206	-
Add: Amount utilized against Setapart during the year	39,43,958	-
Less : Security - Mussoorie Gas Service	-	(140)
Less : Interest Accrued on FD	(2,423)	(3,67,936)
Add: TDS Payable	10,485	830
Less : Interest Accrued on SBI	(24,429)	(28,747)
Closing Fund Balance	<u>13,06,70,069</u>	<u>12,39,38,995</u>

ANNEXURE "H" OF OTHER LIABILITY

PARTICULARS	31.03.2023	31.03.2022
FOREIGN DONATION		
Security Malik Associates	53,195	1,22,478
Security Inder Lal	-	21,741
Security Vishal & Son	27,443	-
Security Kaura & Co	21,741	-
Security Pest Free Environment	-	1,02,379
	<u>1,02,379</u>	<u>12,422</u>

RAPHAEL COURSES

DMR Security Library Books	9,900	9,900
DMR Security Money	4,000	6,000
DSEMR Security Money	59,000	34,000
	<u>72,900</u>	<u>34,000</u>

EXPENSES PAYABLE

FOREIGN DONATION		
Food Expenses Payable	44,590	96,316
Transport Expenses Payable	-	23,281
TDS Payable	2,254	982
SS Clothing Expense Payable	-	24,082
Insurance Staff	14,773	-
Office Stationary & Printing Payable	-	2,576
Repair & Maintenance Payable	-	9,912
TB Expense Payable	-	14,791
Building Expenses Payable	-	97,194
Electricity Payable	-	35,239
	<u>61,617</u>	<u>35,239</u>



INDIAN DONATION

Security Vishal and Sons	69,483	-
Security Nirmal Singh	18,000	18,000
Security - Day Centre	62,800	62,800
Expenses Payable	3,87,416	6,23,105
Audit Fees Payable	92,040	90,860

6,29,739

8,66,635

13,05,679



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. Provisions for gratuity have been made during the year.

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

FOR A. K. KASHYAP & CO.
CHARTERED ACCOUNTANTS
FIRM NO. 0001016



(RAJAN MALIK)
FCA PARTNER
M.No. 075103

PLACE: DEHRADUN
DATED : 01.08.2023