THE ASSOCIATION OF PEOPLE WITH DISABILITY BENGALURU

STATEMENT OF ACCOUNTS AS AT MARCH 31, 2021 FCRA

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU
BALANCE SHEET AS AT MARCH 31, 2021 - FCRA

	Schedule	As at 31-03-2021	As at 31-03-2020
SOURCES OF FUNDS		₹	₹
UN RESTRICTED FUNDS			
Capital Fund	1	1,99,21,695	1,84,60,570
General Funds	2	43,83,335	43,91,743
Endowment and Other Funds	3	21,15,000	21,15,000
Current Liabilities & Provisions	4	92,83,323	1,02,99,705
		3,57,03,353	3,52,67,018
APPLICATION OF FUNDS			
Fixed Assets	5	1,99,21,695	1,84,60,570
Investments	6	39,15,000	39,15,000
Current assets loans & advances			
Loans and Advances	7	94,820	2,20,514
Sundry Debtors	8	34,49,845	30,56,300
Cash & Bank Balances	9	83,21,993	96,14,634
		3,57,03,353	3,52,67,018
Significant Accounting Policies and Notes on Accounts	A		

* Individual financials forms part of consolidated financial statements

for and on behalf of the Association of People with Disability - Bengaluru

HON. PRESIDENT HON. SECRETARY HON. TREASURER

As per our Report of Even Date
for V D S R & Co., LLP
Chartered Accountants
F.R.No. 001626S/S200085

Venkatesh Kamath S V
Partner - M.No. 202626

V D S R & CO LLP FR No. 001626S/S200085 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

Place : Bengaluru
Date : 07.09.2021

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

Schedules Forming Part of Balance Sheet as at March 31, 2021

		As at 31.03.2021	As at 31.03.2020
		₹	₹
SCHEDULE - 1			
CAPITAL FUND			
Opening Balance		1,84,60,570	1,39,59,219
Receipts: Acquisition of Asset			
- Donor Funds		38,29,205	62,44,431
- General Funds		1,70,085	10,000
	A	**2,24,59,860**	**2,02,13,650**
Less: Sale of Assets			0
Less: Depreciation (Refer Annexure No 5)		25,38,165	17,53,080
	B	**25,38,165**	**17,53,080**
Grand Total - Sch 1	**A-B**	**1,99,21,695**	**1,84,60,570**
SCHEDULE - 2			
GENERAL FUNDS			**-57,000**
Opening Balance		43,91,743	45,89,366
Add: Capital Fund transferred from Donor Account		0	0
Add: Reserves transferred from		0	0
Add: Excess/ (Deficit) of Income over Expenditure for the year		1,61,677	-187,623
		45,53,420	44,01,743
Less: Capital Expenditure incurred during the year -Transferred to Capital Fund		1,70,085	10,000
Grand Total - Sch 2		**43,83,335**	**43,91,743**
SCHEDULE - 3			
Endowment and Other Funds			
Endowments - Sch - 3a			
Opening Balance		21,15,000	21,15,000
Add: Received during the Year		0	0
		21,15,000	**21,15,000**
N S Hema Memorial Corpus Fund - Sch - 3b			
Opening Balance		0	0
Add : Received during the year		0	0
Less : Utilized during the year		0	0
- Programme Expenditure		0	0
		0	**0**
Grand Total - Sch 3		**21,15,000**	**21,15,000**

THE ASSOCIATION OF PEOPLE WITH DISABILITY ★ Lingarajapuram Bangalore-84

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V.D.S. & CO. F.R. No. 001026S BANGALORE CHENNAI CHARTERED ACCOUNTANTS

		As at 31.03.2021 ₹	As at 31.03.2020 ₹
SCHEDULE - 4			
CURRENT LIABILITIES & PROVISIONS			
SCHEDULE - 4 a			
Donors Account - Unutilized Grant			
Opening balance		1,02,61,267	91,45,677
Add: Grant Received		2,18,53,135	3,86,46,610
	C	**3,21,14,402**	**4,77,92,287**
Less : Utilized during the year			
- Programme Expenditure		1,90,16,130	3,12,86,589
- Capital Expenditure		38,29,205	62,44,431
	D	**2,28,45,335**	**3,75,31,020**
	E=C-D	**92,69,066**	**1,02,61,267**
Other Creditors & Provisions-Sch-4-b			
Sundry Creditors		0	24,100
Statutory payables		14,257	
Others		0	14,337
	G	**14,257**	**38,437**
Grand Total - Sch 4	E+F+G	**92,83,323**	**1,02,99,705**
SCHEDULE - 5			
Fixed Assets		**1,84,60,569**	**1,39,59,218**
SCHEDULE - 6			
INVESTMENTS			
Fixed Deposits-Scheduled Banks		21,15,000	21,15,000
Fixed Deposits-Others		18,00,000	18,00,000
		39,15,000	**39,15,000**
SCHEDULE - 7			
PREPAID EXPENSES & ADVANCES			
Advance - Recoverable in cash or kind or for value to be received		0	1,25,694
Deposits		94,820	94,820
		94,820	**2,20,514**
SCHEDULE - 8			
PREPAID EXPENSES & ADVANCES			
Approved Grants Receivable for Previous and Current Years		34,49,845	30,56,300
Approved grants receivable for Coming Year			0
		34,49,845	**30,56,300**
SCHEDULE - 9			
Cash & Bank Balances			
Cash on hand		0	0
Cash in Scheduled Banks		83,21,993	96,14,634
(In Savings Bank Account)			
		83,21,993	**96,14,634**

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V. D. & CO. LLP ★ F.R. No. 001626S/S200085 BANGALORE CHENNAI ★ CHARTERED ACCOUNTANTS

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

	Schedule	For the year ended 31-03-2021	For the year ended 31-03-2020
		₹	₹
INCOME			
Grants & Donations	9	2,05,68,093	3,41,94,801
Interest Received	10	4,52,990	6,97,550
Depreciation-Withdrawn from Capital Fund	5	25,38,165	17,53,080
		2,35,59,248	**3,66,45,431**
EXPENDITURE			
Salary & Benefits	11	99,29,563	1,77,36,603
Program Expenses	12	92,26,052	1,48,37,686
Administrative & General Expenses	13	17,03,792	25,05,685
Depreciation	5	25,38,165	17,53,080
		2,33,97,572	**3,68,33,054**
Excess of Income (Deficit) over expenditure carried forward		**1,61,677**	**-187,623**
Significant Accounting Policies and Notes on Accounts	A		

* Individual financials forms part of consolidated financial statements

for and onbehalf of the Association of People with Disability - Bengaluru

HON. PRESIDENT **HON. SECRETARY** **HON. TREASURER**

As per our Report of Even Date
for V D S R & Co., LLP
Chartered Accountants
F.R.No. 001626S/S200085

Venkatesh Kamath S V
Partner - M.No. 202626

Place : Bengaluru
Date : 07.09.2021

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

Schedules forming part of Income and Expenditure account for the year ended 31st March 2021

	As at 31-03-2021	As at 31-03-2020
	₹	₹
INCOME		
SCHEDULE - 9		
GRANTS & DONATIONS -Sch-9a		
Funding Agencies	1,53,50,964	2,10,55,504
Corporate Grants	35,90,668	1,05,17,339
	1,89,41,632	**3,15,72,843**
General Donations Sch- 9b		
Donations	16,26,460	26,21,958
	16,26,460	26,21,958
Grand Total - Sch 9	**2,05,68,093**	**3,41,94,801**
SCHEDULE - 10		
INTEREST RECEIVED		
- Fixed Deposit	1,44,057	2,76,231
- Savings Bank	3,08,934	4,21,319
	4,52,990	**6,97,550**
Depreciation-Withdrawn from Capital Fund-Sch-6		**16,70,192**
	2,10,21,083	**3,65,62,543**
EXPENDITURE		
SCHEDULE - 11		
SALARY & BENEFITS		
Salaries	91,36,904	1,31,73,862
Benefits	4,71,362	25,02,134
Others	3,21,297	20,60,608
	99,29,563	**1,77,36,603**
SCHEDULE - 12		
PROGRAM EXPENSES		
TRAINING / EDUCATION AIDS		
Educational Programme	7,57,463	23,73,447
Training Expenses	28,55,057	7,38,517
	36,12,520	**31,11,964**
AWARENESS & CAPACITY BLDG PROGRAM		
Awareness & Net Work	5,93,462	6,41,681
Capacity Building	27,39,084	53,52,962
	33,32,546	**59,94,643**
NUTRITION/MID DAY MEAL		
Nutrition/Mid Day Meal	1,55,190	16,11,356
MOBILITY, HEARING AIDS, WHEELCHAIR etc.,		
Mobility, Hearing Aids, Wheelchair etc.,	21,25,796	41,19,722
Grand Total - Sch 12	**92,26,052**	**1,48,37,686**

THE ASSOCIATION OF PEOPLE WITH DISABILITY Lingarajapuram Bangalore-84

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VDSR & CO LLP F.R. No. 001526S/S000085 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

SCHEDULE - 13

ADMINISTRATIVE & GENERAL EXPENSES

TRAVEL & TRANSPORTATION-Sch-14a

Travel & Conveyance	32,084	15,400
Transportation Charges	0	0
	32,084	**15,400**

REPAIR & MAINTENANCE -Sch-13b

- Building / Electricity	49,439	18,996
- Vehicle	0	9,116
- Others	3,36,046	1,41,354
	3,85,485	**1,69,466**

	As at 31-03-2021	**As at 31-03-2020**
	₹	₹

ADMIN & OTHER EXPENDITURE-Sch-13c

Rent	70,010	2,73,800
Postage, Fax & Telephone	21,160	1,06,961
Security Charges	2,40,000	1,82,062
Printing & Stationery	28,342	1,35,545
Power, Light & Water Charges	34,929	3,73,851
Rates, Taxes & Insurance	0	0
Others	8,91,783	12,48,600
	12,86,223	**23,20,819**
Grand Total - Sch 13	**17,03,792**	**25,05,685**
Depreciation-Withdrawn (Refer Annexure No 6)		**16,70,192**
	2,08,59,407	**3,67,50,166**
Excess of Income over Expenditure for the year transferred to General Fund	**1,61,677**	**-187,623**

THE ASSOCIATION OF PEOPLE WITH DISABILITY ★ Lingarajapuram Bangalore-84

VDSR & CO LLP FR No 004095 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU

Schedule -5 Fixed Assets (FCRA)

In ₹

Particulars	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK	
	Cost as on 01.04.2020	Additions upto 30.09.20	Additions from 01.10.20	Deletions	Total as on 31.03.2021	Up to 31.03.2020	For the Year	On Additions	Total as on 31.03.2021	WDV as at 31.03.2021	WDV as at 31.03.2020
Land	77,204	-	-	-	77,204	-	-	-	-	77,204	77,204
Building	3,24,38,147	1,50,500	-	-	3,25,88,647	1,91,96,837	13,24,131	15,050	2,05,36,018	1,20,52,630	1,32,41,311
Boiler	99,204	-	-	-	99,204	59,059	4,015	-	63,073	36,131	40,145
Bore Well & Motorpump	5,45,450	-	-	-	5,45,450	3,79,646	16,580	-	3,96,226	1,49,223	1,65,804
Green House	2,63,343	-	-	-	2,63,343	2,17,790	4,555	-	2,22,345	40,997	45,553
Machinery	25,591	-	-	-	25,591	25,264	33	-	25,297	294	327
Electrical Installation	16,31,384	-	-	-	16,31,384	8,39,775	79,161	-	9,18,936	7,12,448	7,91,609
Equipments & Accessories	29,49,275	89,809	81,149	-	31,20,233	16,63,913	1,28,536	13,038	18,05,487	13,14,745	12,85,362
Furniture, Fixtures & Fittings	25,90,027	-	-	-	25,90,027	17,25,769	86,426	-	18,12,195	7,77,832	8,64,258
Computers, Printers & Accessories	54,45,912	2,71,766	29,500	-	57,47,178	51,63,951	1,12,784	1,14,606	53,91,342	3,55,836	2,81,961
Medical Equipment	-	11,350	-	-	11,350	-	-	4,540	4,540	6,810	-
Cycle	9,205	-	-	-	9,205	9,037	25	-	9,062	143	168
Vehicles	18,03,140	13,63,500	16,01,716	-	47,68,356	16,16,271	28,030	3,24,654	19,68,955	27,99,401	1,86,869
Solar Lights	-	18,80,000	-	-	18,80,000	-	-	2,82,000	2,82,000	15,98,000	-
Capital WIP	14,80,000	18,80,000	-	33,60,000	-	-	-	-	-	-	14,80,000
Total	**4,93,57,881**	**56,46,925**	**17,12,365**	**33,60,000**	**5,33,57,171**	**3,08,97,312**	**17,84,277**	**7,53,888**	**3,34,35,477**	**1,99,21,695**	**1,84,60,569**
Previous Year	4,31,03,450	14,57,680	64,14,070	16,17,319	4,93,57,881	13,67,871	14,72,264	2,80,817	3,08,97,312	1,84,60,569	

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VDSR & CO LLP FR No. 001626S/S200065 BANGALORE CHENNAI CHARTERED ACCOUNTANTS