THE ASSOCIATION OF PEOPLE WITH DISABILITY BENGALURU

STATEMENT OF ACCOUNTS AS AT MARCH 31, 2022 FCRA

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE
BALANCE SHEET AS AT MARCH 31, 2022 - FCRA

	Sch	As at 31-03-2022	As at 31-03-2021
SOURCES OF FUNDS		**Rs.**	**Rs.**
UN RESTRICTED FUNDS			
Capital Fund	1	1 86 84 894	1 99 21 695
General Funds	2	71 63 351	43 83 335
Endowment and Other Funds	3	21 15 000	21 15 000
Current Liabilities & Provisions	4	29 15 784	92 84 143
		3 08 79 028	**3 57 04 172**
APPLICATION OF FUNDS			
Fixed Assets	5	1 86 84 892	1 99 21 694
Investments	6	39 15 000	39 15 000
Current assets loans & advances			
Loans and Advances	7	94 820	94 820
Sundry Debtors	8		34 50 665
Cash & Bank Balances	9	81 84 316	83 21 993
		3 08 79 028	**3 57 04 172**
Significant Accounting Policies and Notes on Accounts	A		

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

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

for V D S R & Co., LLP
Chartered Accountants
F.R.No. 001626S/S200085

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

Venkatesh Kamath S V
Partner - M. No. 202626

Place : Bengaluru
Date : 29.09.2022

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

	Sch	For the year ended 31-Mar-22	For the year ended 31-Mar-21
			Rs.
INCOME			
Grants & Donations	9	1 37 88 088	2 05 68 093
Interest Received	10	4 64 868	4 52 990
Depreciation-Withdrawn from Capital Fund	5	24 04 700	25 38 165
		1 66 57 657	**2 35 59 248**
EXPENDITURE			
Salary & Benefits	11	32 70 471	99 29 563
Program Expenses	12	68 51 866	92 26 052
Administrative & General Expenses	13	13 50 603	17 03 792
Depreciation	5	24 04 700	25 38 165
		1 38 77 640	**2 33 97 572**
Excess of Income (Deficit) over expenditure carried forward		**27 80 016**	**1 61 677**

Significant Accounting Policies and Notes on Accounts — **A**

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

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THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

Schedules Forming Part of Balance Sheet as at March 31, 2022

		As at 31.03.2022	As at 31.03.2021
		Rs.	Rs.
SCHEDULE - 1			
CAPITAL FUND			
Opening Balance		19,921,695	18,460,570
Receipts: Acquisition of Asset			
- Donor Funds		1,167,899	3,829,205
- General Funds		-	170,085
	A	**21,089,594**	**22,459,860**
Less: Sale of Assets		-	
Less: Depreciation (Refer Annexture No 5)		2,404,700	2,538,165
	B	**2,404,700**	**2,538,165**
Grand Total - Sch 1	A-B	**18,684,894**	**19,921,695**
SCHEDULE - 2			
GENERAL FUNDS			
Opening Balance		4,383,335	4,391,743
Add: Capital Fund transferred from Donor Account		-	-
Add: Reserves transferred from			-
Add: Excess/ (Deficit) of Income over Expenditure for the year		2,780,016	161,677
		7,163,351	4,553,420
Less: Capital Expenditure incurred during the year -Transferred to Capital Fund		-	170,085
Grand Total - Sch 2		**7,163,351**	**4,383,335**
SCHEDULE - 3			
Endowment and Other Funds			
Endowments - Sch - 3a			
Opening Balance		2,115,000	2,115,000
Add: Received during the Year		-	-
		2,115,000	**2,115,000**
N S Hema Memorial Corpus Fund - Sch - 3b			
Opening Balance		-	-
Add : Received during the year		-	-
Less : Utilised during the year		-	-
- Programme Expenditure		-	-
		-	-
Grand Total - Sch 3		**2,115,000**	**2,115,000**
SCHEDULE - 4			
CURRENT LIABILITIES & PROVISIONS			
SCHEDULE - 4 a			
Donors Account - Unutilised Grant			
Opening balance		9,269,886	10,261,267
Add: Grant Received		2,968,163	15,227,092
	C	**12,238,048**	**25,488,359**
Less : Utilised during the year			
- Programme Expenditure		9,639,963	12,484,282
- Capital Expenditure			3,734,191
	D	**9,639,963**	**16,218,473**
	E=C-D	**2,598,086**	**9,269,886**

THE ASSOCIATION OF PEOPLE WITH DISABILITY Nagarajapuram Bangalore-84

VDSR & CO LLP F.R. No. 001626S/S200085 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

Schedules Forming Part of Balance Sheet as at March 31, 2022

		As at 31.03.2022	As at 31.03.2021
		Rs.	Rs.
Other Creditors & Provisions-Sch-4-b			
Sundry Creditors		280,325	-
Statutory payables		37,373	14,257
Others		-	-
	G	**317,698**	**14,257**
Grand Total - Sch 4	E+F+G	**2,915,784**	**9,284,143**
SCHEDULE - 5			
Fixed Assets		**19,921,695**	**18,460,569**
SCHEDULE - 6			
INVESTMENTS			
Fixed Deposits-Scheduled Banks		2,115,000	2,115,000
Fixed Deposits-Others		1,800,000	1,800,000
		3,915,000	**3,915,000**
SCHEDULE - 7			
PREPAID EXPENSES & ADVANCES			
Advance - Recoverable in cash or kind or for value to be received		-	-
Deposits		94,820	94,820
		94,820	**94,820**
SCHEDULE - 8			
PREPAID EXPENSES & ADVANCES			
Approved Grants Receivable for Previous and Current Years			3,450,665
Approved grants receivable for Coming Year			
		-	**3,450,665**
SCHEDULE - 9			
Cash & Bank Balances			
Cash on hand		-	-
Cash in Scheduled Banks		8,184,316	83 21 993
(In Savings Bank Account)			
		8,184,316	**8,321,993**

THE ASSOCIATION PEOPLE WITH DISABILITY Lingarajapuram Bangalore-84

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VDSR & CO LLP F.R. No. 001626S/S200085 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

Schedules forming part of Income and Expenditure account for the year ended 31st March 2022

		As at 31-03-2022	As at 31-03-2021
INCOME			
SCHEDULE - 9			
GRANTS & DONATIONS -Sch-9a			
Funding Agencies		7,449,546	15,350,964
Corporate Grants		3,953,916	3,590,668
	A	**11,403,462**	**18,941,632**
General Donations Sch- 9b			
Donations		2,384,627	1,626,460
	B	2,384,627	1,626,460
Grand Total - Sch 9	A+B	**13,788,088**	**20,568,093**
SCHEDULE - 10			
INTEREST RECEIVED			
- Fixed Deposit		90,402	144,057
- Savings Bank		374,467	308,934
		464,868	**452,990**
EXPENDITURE			
SCHEDULE - 11			
SALARY & BENEFITS			
Salaries		3,026,400	9,136,904
Benefits		179,125	471,362
Others		64,946	321,297
		3,270,471	**9,929,563**
SCHEDULE - 12			
PROGRAM EXPENSES			
TRAINING / EDUCATION AIDS			
Educational Programme		1,693,394	757,463
Training Expenses		3,851,956	2,855,057
	C	**5,545,350**	**3,612,520**
AWARENESS & CAPACITY BLDG PROGRAM			
Awareness & Net Work		358,653	593,462
Capacity Building		438,877	2,739,084
	D	**797,530**	**3,332,546**
NUTRITION/MID DAY MEAL			
Nutrition/Mid Day Meal	E	116,753	155,190
MOBILITY, HEARING AIDS, WHEELCHAIR etc.,			
Mobility, Hearing Aids, Wheelchair etc.,	F	392,233	2,125,796
Grand Total - Sch 12	D+E	**6,851,866**	**9,226,052**
SCHEDULE - 13			
ADMINISTRATIVE & GENERAL EXPENSES			
TRAVEL & TRANSPORTATION-Sch-14a			
Travel & Conveyance		21,230	32,084
Transportation Charges		-	-
		21,230	**32,084**
REPAIR & MAINTENANCE -Sch-13b			
- Building / Electricity		67,394	49,439
- Vehicle		20,466	-
- Others		21,372	336,046
		109,232	**385,485**
ADMIN & OTHER EXPENDITURE-Sch-13c			
Rent		-	70,010
Postage, Fax & Telephone		18,441	21,160
Security Charges		264,000	240,000
Printing & Stationery		66,150	28,342
Power, Light & Water Charges		1,800	34,929
Rates, Taxes & Insurance		34,020	-
Others		835,730	891,783
		1,220,141	**1,286,223**
Grand Total - Sch 13		**1,350,603**	**1,703,792**

THE ASSOCIATION OF PEOPLE WITH DISABILITY Lingarajapuram Bangalore-84

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VDSR & CO LLP F.R. No. 001626S/S200085 BANGALORE CHENNAI CHARTERED ACCOUNTANTS

FIXED ASSETS(FCRA)

Particulars	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK		
	Cost as on 01.04.2021	Additions upto 30.09.21	Additions from 01.10.21	Deletions	Total as on 31.03.2022	Up to 31.03.2021	For the Year	On Additions	Total as on 31.03.2022	WDV as at 31.03.2022	WDV as at 31.03.2021	Rate
Land	77,204	-	-	-	77,204	-	-	-	-	77,204	77,204	-
Building	32,588,647	196,124	443,300	-	33,228,071	20,536,018	1,205,263	41,777	21,783,058	11,445,013	12,052,630	10%
Boiler	99,204	-	-	-	99,204	63,073	3,613	-	66,686	32,518	36,131	10%
Bore Well & Motorpump	545,450	-	-	-	545,450	396,226	14,922	-	411,149	134,301	149,223	10%
Green House	263,343	-	-	-	263,343	222,345	4,100	-	226,445	36,898	40,997	10%
Machinery	25,591	-	-	-	25,591	25,297	29	-	25,326	265	294	10%
Electrical Installation	1,631,384	-	25,370	-	1,656,754	918,936	71,245	1,269	991,449	665,304	712,448	10%
Equipments & Accessories	3,120,233	0	45,000	-	3,165,233	1,805,487	131,475	2,250	1,939,212	1,226,021	1,314,745	10%
Furniture, Fixtures & Fittings	2,590,027	-	302,244	-	2,892,271	1,812,195	77,783	15,112	1,905,090	987,181	777,832	10%
Computers, Printers & Accessories	5,747,178	-	155,860	-	5,903,038	5,391,342	142,334	31,172	5,564,848	338,190	355,836	40%
Medical Equipment	11,350	-	-	-	11,350	4,540	2,724	-	7,264	4,086	6,810	40%
Cycle	9,205	-	-	-	9,205	9,062	21	-	9,084	121	143	15%
Vehicles	4,768,356	-	-	-	4,768,356	1,968,955	419,910	-	2,388,865	2,379,491	2,799,401	15%
Solar Lights	1,880,000	-	-	-	1,880,000	282,000	239,700	-	521,700	1,358,300	1,598,000	15%
Capital WIP	-	-	-	-	-	-	-	-	-	-	-	
Total	**53,357,171**	**196,124**	**971,774**	**-**	**54,525,069**	**33,435,477**	**2,313,120**	**91,580**	**35,840,177**	**18,684,892**	**19,921,694**	
Previous Year	49,357,881	5,646,925	1,712,365	3,360,000	53,357,171	30,897,312	1,784,277	753,888	33,435,477	19,921,695		