

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES							(Amount in Rupees)	
		Sch.	As at 31.03.2022	As at 31.03.2021	ASSETS	Sch.	As at 31.03.2022	As at 31.03.2021
<u>Life Membership Fee</u>					Fixed Assets	5	36,071,151.42	37,140,880.72
Op. Balance	413,726.00				<u>Cash & Bank</u>			
Received for the period	4,500.00		418,226.00	413,726.00	Fixed Deposits with Banks	6	103,992,144.52	102,193,383.77
Capital Fund (Including Corpus)		1	72,025,741.66	71,145,741.66	Bank Balances	7	15,074,516.44	21,385,386.85
<u>General Reserve</u>					Cash in Hand		5,851.19	3,826.19
Op. Balance	85,538,961.51				<u>Current Assets & Advances</u>			
Excess of Income Over-Expenditure for the Year	122,622.78		85,661,584.29	85,538,961.51	<u>Recoverable</u>			
					Rent & Other Receivable	8	3,201,017.39	2,683,358.35
					Accrued Interest on FDRs		4,349,555.00	2,042,770.00
<u>Current liabilities</u>					Advance to Staff and Recoverables		284,300.00	513,464.00
Expenses Payable		2	60,300.00	1,225,165.00	Income Tax Refunds	9	1,895,378.30	1,459,390.80
Duties & Taxes		3	22,700.72	143,187.72	Other Short term deposit		-	491,784.00
Sundry Creditors			1,324,101.58	3,766,493.13	GST Input (Net)		554,744.99	286,047.34
Securities Deposits (Net)		4	5,916,005.00	5,967,017.00				
Total			165,428,659.25	168,200,292.02	Total		165,428,659.25	168,200,292.02

Notes to Accounts in Schedule -R and other schedules form an integral part of the Financial Statements

Subject to our Audit Report of Even Date

For **K.S. GUPTA & CO.,**
 CHARTERED ACCOUNTANTS,


P.K. GUPTA

Partner

M. NO. 085506

FIRM REGN. NO. 001180N



PLACE : NEW DELHI

DATED: 15/09/2022

UDIN: 22085506AWOAVJ3654

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY



SHALINI SINHA

(President)



DR. SHANTI AULUCK

(Chair Person)



ANN JOSE VARAVUKALA

(Secretary)

PRAVIN PRAKASH KAPAH

(Treasurer)

MUSKAAN PAEPID
 Plot No. 3, Sector-B, Pocket-2
 Vasant Kunj, New Delhi-110070

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2022

(Amount in rupees)

EXPENDITURE	Sch	Year ended 31st March, 2022	Year ended 31st March, 2021	INCOME	Sch	Year ended 31st March, 2022	Year ended 31st March, 2021
Accessories		129,539.86	89,243.36	Donations		10,311,973.58	22,284,812.30
Awareness & Advisory		322,055.00	303,837.97	Interest from Banks	14	7,090,895.40	6,474,350.72
Annual Day Expenses		-	18,511.00	Rent Received	15	6,991,512.00	6,272,094.00
Audit Fee		50,000.00	50,000.00	Grant Received	16	7,298,000.00	23,602,000.00
Bank Charges		37,683.35	35,447.55	Other Receipts	17	955,577.20	588,941.00
Health Insurance		-	4,050.00				
Cleaning & Maintenance		37,778.18	117,182.03				
Legal and Consultancy Expenses		2,310,676.00	1,175,627.00				
Conveyance Expenses		142,392.40	13,137.00				
Electricity Expenses		593,729.00	577,670.20				
Fixed assets Purchased	10	6,483,422.99	2,626,512.28				
Gardening Expenses		253,028.00	5,706.44				
Gratuity		352,844.00	-				
Hospitality		72,861.34	45,867.90				
Interest Payments		-	21,850.00				
Water Expenses		44,341.00	43,943.00				
Medical Aid		272,656.62	140,318.44				
Membership & Subscriptions		1,500.00	1,500.00				
Office Expenses		210,173.24	265,960.32				
Postage & Courier Charges		3,274.00	10,397.00				
Property Tax		332,297.00	188,144.00				
Printing & Stationery		15,563.06	6,206.18				
Rates, Rent and Taxes		1,398,223.00	325,773.70				
Repairs & Maintenance		1,736,584.24	598,133.53				
Security Expenses		514,535.00	562,119.00				
Salary & Employee Benefit Expenses	11	13,996,376.00	13,415,271.00				
Telephone Expenses		44,095.53	50,666.49				
Transportation Charges		230,091.60	116,050.00				
Unit Promotion Expenses		27,924.62	1,024.00				
Vehicle Insurance		22,390.00	21,342.00				
Vocational Training Expenses (Net)	12	249,181.99	306,529.23				
Work Shop and Seminar Expenses		129,011.00	58,479.35				
Depreciation		2,031,090.30	337,221.00				
Food Expenses		379,275.00	323,785.00				
Personal Grooming		25,643.00	13,931.00				
Other Expenses	13	75,099.08	-				
		32,525,335.40	21,871,436.97				
Excess of Income over Expenditure		122,622.78	37,350,761.05				
Total		32,647,958.18	59,222,198.02	Total		32,647,958.18	59,222,198.02

Notes to Accounts in Schedule -R and other schedules form an integral part of the Financial Statements

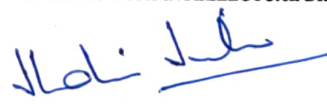
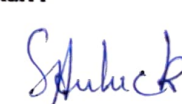
Subject to our Audit Report of Even Date
For K.S. GUPTA & CO.
CHARTERED ACCOUNTANTS,


P.K. GUPTA
Partner
M. NO. 085506
FIRM REGN. NO. 001180N



PLACE: NEW DELHI
DATED: 15/09/2022
UDIN: 22085506AWOAVJ3654

**MUSKAAN- PARENTS ASSOCIATION FOR THE EMPOWERMENT OF
PERSONS WITH INTELLECTUAL DISABILITY**


SHALINI SINHA
(President)

DR. SHANTI AULUCK
(Chair Person)


ANN JOSE VARAVUKALA
(Secretary)
PRAVIN PRAKASH KAPAHII
(Treasurer)

MUSKAAN PAEPID
Plot No. 3, Sector-B, Pocket-2
Vasant Kunj, New Delhi-110070

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in rupees)

RECEIPTS	Year ended 31 st March, 2022	Year ended 31 st March, 2021	PAYMENTS	Year ended 31 st March, 2022	Year ended 31 st March, 2021
Opening Balances			Accessories	129,539.86	89,243.36
<u>Cash and Cash Equivalents</u>			Awareness & Advisory	322,055.00	303,837.97
Cash in Hand	3,826.19	43,095.30	Annual day	-	18,511.00
Balance with Banks	21,385,386.85	10,402,926.54	Audit Fee	50,000.00	50,000.00
Fixed Deposit with banks	102,193,383.77	96,796,974.47	Bank Charges	37,683.35	35,447.55
	123,582,596.81	107,242,996.31	Health Insurance	-	4,050.00
<u>Donation & other receipts</u>			Cleaning & Maintenance	37,778.18	117,182.03
Donations	10,311,973.58	22,284,812.30	Legal and Consultancy Expenses	2,310,676.00	1,175,627.00
Interest from Banks	7,090,895.40	6,474,350.72	Conveyance Expenses	142,392.40	13,137.00
Rent Received	6,991,512.00	6,272,094.00	Electricity Expenses	593,729.00	577,670.20
Miscellaneous Receipts	955,577.20	588,941.00	Fixed assets Purchased	6,483,422.99	2,626,512.28
Grant Received	7,298,000.00	23,602,000.00	Building WIP	961,361.00	22,191,263.02
Life Membership Fee	4,500.00	4,000.00	Gardening Expenses	253,028.00	5,706.44
Corpus fund received	880,000.00	2,199,777.85	Other Expenses	75,099.08	-
			Hospitality	72,861.34	45,867.90
			Interest - Service Tax/ TDS	-	21,850.00
			Medical Aid	272,656.62	140,318.44
			Membership & Subscriptions	1,500.00	1,500.00
			Office Expenses	210,173.24	265,960.32
			Postage & Courier Charges	3,274.00	10,397.00
			Printing & Stationery	15,563.06	6,206.18
			Property Tax	332,297.00	188,144.00
			Rates,Rent and Taxes	1,398,223.00	325,773.70
			Repairs & Maintenance	1,736,584.24	598,133.53
			Security Expenses	514,535.00	562,119.00
			Salary and staff welfare	13,996,376.00	13,415,271.00
			Telephone Expenses	44,095.53	50,666.49
			Transportation Charges	230,091.60	116,050.00
			Unit Promotion Expenses	27,924.62	1,024.00
			Vehicle Insurance	22,390.00	21,342.00
			Vocational Training Expenses (Net)	249,181.99	306,529.23
			Gratuity	352,844.00	-
			Water Expenses	44,341.00	43,943.00
			Work Shop and Seminar Expenses	129,011.00	58,479.35
			Food expenses	379,275.00	323,785.00
			Personal grooming	25,643.00	13,931.00
			Sub - Total	31,455,606.10	43,725,478.99
			<u>Change in Current Assets & Advances</u>		
			Add: Increase in current Assets	2,808,181.19	455,119.25
			Less: Decrease in current Assets		
			<u>Change in Current Liabilities and deposits</u>		
			Add: Decrease in C.L and deposits	3,778,755.55	905,777.13
			Less: Increase in C.L and deposits		
			Sub - Total	38,042,542.84	45,086,375.37
			<u>Closing Balances</u>		
			Cash	5,851.19	3,826.19
			Balance with Banks	15,074,516.44	21,385,386.85
			Fixed Deposit	103,992,144.52	102,193,383.77
Total Rs.	157,115,054.99	168,668,972.18	Total Rs.	157,115,054.99	168,668,972.18

Notes to Accounts in Schedule -T and other schedules form an integral part of the Financial Statements

Subject to our Audit Report of Even Date

For **K.S. GUPTA & CO.**

CHARTERED ACCOUNTANTS,

P.K. GUPTA

Partner

M. NO. 085506

FIRM REGN. NO. 001180N

PLACE: NEW DELHI

DATED: 15/09/2022

UDIN: 2208506AWOAVJ3654



MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY

SHALINI SINHA
(President)

DR. SHANTI AULUCK
(Chair Person)

ANN JOSE VARAVUKALA
(Secretary)

PRAVIN PRAKASH KAPANI
(Treasurer)

MUSKAAN PAEPID
Plot No. 3, Sector-B, Pocket-2
Vasant Kunj, New Delhi-110070

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
SCHEDULES TO BALANCE SHEET AS AT 31.03.2022

SCHEDULE-1: CAPITAL FUND

S. N	Particulars	As At 31st March, 2022	As At 31st March, 2021
A	CORPUS FUND		
	Additions during the year	51,352,334.50	49,152,556.65
		880,000.00	2,199,777.85
B	BUILDING FUND	52,232,334.50	51,352,334.50
C	OTHER FUNDS	19,793,407.16	19,793,407.16
	Less: Written back to Income & Expenditure Account (**)	-	-
	Total (A+B+C)	72,025,741.66	71,145,741.66

Note: (**)

Amount received for building infrastructure utilised in purchase of assets in earlier years, now transferred to General reserve

SCHEDULE-2: EXPENSES PAYABLE

S. N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	Consultancy Charges Payable	-	112,800.00
2	EPF Payable	-	141,336.00
3	ESI Payable	-	14,969.00
4	Salary Payable	-	899,555.00
5	Good Work Incentive Payable	-	15,516.00
6	Workshop & Seminar Exp Payable	46,500.00	-
8	Scholarship payable	13,800.00	40,898.00
	Total	60,300.00	1,225,074.00

SCHEDULE 3: DUTIES & TAXES

S. N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	TDS Payable 194I	4,600.00	
2	TDS Payable 94C	500.72	
3	TDS Payable 94J	17,600.00	
4	TDS Payable	-	143,187.72
	Total	22,700.72	143,187.72

SCHEDULE- 4: SECURITY DEPOSITS

S. N	Particulars	As At 31st March, 2022	
1	Hay House Publication (India) Pvt Ltd -Security	1,000,000.00	
2	Komal and Bros ,Service Station	11,000.00	
3	Security Ahluwalia Constructions Pvt Ltd	1,411,768.00	
4	Security Alka Steel Works	61,746.00	-
5	Security Deposit- Dekra	1,200,000.00	-
7	Security-Indus Towers Ltd.	2,425,500.00	-
8	Security-Shilpikar India	60,000.00	-
9	Security Deposit with Dharam Kambo		50,000.00
10	Security Deposit with Vivek Wahi		42,000.00
11	Security- Komal & Bros Service Station		10,000.00
13	Security Deposit With BSES		127,009.00
14	Security Vasant Auto for Petrol		25,000.00
	Total	6,170,014.00	254,009.00

MUSKAAN PAEPID
 Plot No. 3, Sector-B, Pocket-2
 Vasant Kunj, New Delhi-110070



SCHEDULE-6: FIXED DEPOSITS

S. N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	FDR Balance with Bank's	103,992,144.52	102,193,383.77
	Total	103,992,144.52	102,193,383.77

SCHEDULE-7: BANK BALANCES

S. N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	HDFC BANK AC/NO4481	1,382,032.00	NIL
2	IDBI 4500 Fcra	5,219,497.50	5,742,916.63
3	IDBI 4501	1,113,783.54	495,902.01
4	PNB Account No 07801131002023	20,417.32	37,376.14
5	Punjab National Bank A/c 4790	5,481,052.65	17,781.50
6	Punjab National Bank Ac No 0055	86,120.56	3,885,495.93
7	Punjab National Bank (Appi) A/c No 0793	1,405,417.20	105,914.64
8	SBI A/C NO 40036523103 FCRA	366,195.67	11,100,000.00
	Total	15,074,516.44	21,385,386.85

SCHEDULE-8: RENT & OTHER RECEIVABLES

S.N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	Chilworth	289,286.00	289,286.00
2	Dekra India Pvt. Ltd.	776,593.00	-
3	Equicap Asia Management Pvt. Ltd.	-19,687.00	-
4	Hay House Publication (India) Pvt. Ltd.	26,550.00	-
5	Indus Towers Ltd.	1,656,321.00	1,481,124.00
6	Other Receivable	471,954.39	912,948.35
	Total	3,201,017.39	2,683,358.35

SCHEDULE-9: INCOME TAX REFUNDS

S.N	Particulars	As At 31st March, 2022	As At 31st March, 2021
1	Upto FY 2016-17	526,429.00	526,429.00
2	FY 2019-20	-	284,290.80
3	FY 2020-21	648,671.00	648,671.00
4	FY 2021-22	720,278.30	-
	Total	1,895,378.30	1,459,390.80

MUSKAAN PAEPID

Plot No. 3, Sector-B, Pocket-2
Vasant Kunj, New Delhi-110070



SCHEDULES TO INCOME & EXPENDITURE ACCOUNT**SCHEDULE- 10****CAPITAL EXPENDITURE CHARGED TO INCOME & EXPENDITURE ACCOUNT***(Amount in Rupees)*

S. N.	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Computer	939,953.24	173,305.14
2	Equipment	881,516.15	25,500.00
3	Lift	-	961,016.00
4	Furniture	4,388,827.60	1,402,676.56
5	Refrigerator	29,700.00	58,474.58
6	Sports equipment	-	5,540.00
7	Air conditioner	243,426.00	-
8	Building Construction W.I.P	961,361.00	-
	Total	7,444,783.99	2,626,512.28

SCHEDULE- 11**SALARY & EMPLOYEE BENEFITS- MUSKAAN**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Administrative & EDLI expenses for PF	67,942.00	65,902.00
2	PF Contributions	815,058.00	756,725.00
3	ESI Employer's Share	143,280.00	147,552.00
4	Salaries	12,799,928.00	12,415,628.00
5	Good Work Incentive	170,168.00	-
	Total	13,996,376.00	13,385,807.00

SCHEDULE- 12**VOCATIONAL TRAINING EXPENSES**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Scholarship paid to students	692,289.00	546,880.00
2	Training Material Purchases	1,241,975.28	700,110.24
3	Teaching Learning Material	98,223.24	15,011.50
4	Printing Expenses	41,009.00	110,933.10
5	Kitchen Expenses	9,712.66	390.00
6	Internship to Training	1,000.00	-
7	Training Charges	13,500.00	89,000.00
	Less:-	2,097,709.18	1,462,324.84
8	Training Material Realisation	1,848,527.19	1,155,795.61
	Total	249,181.99	306,529.23

SCHEDULE- 13**OTHER EXPENSES**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Sports Material & Expenses	15,162.00	-
2	Amount Writenoff	5,152.00	-
3	Int & Penalty Tds	1,105.00	-
4	Sanatization Maintance	25,081.00	-
5	Familiy Training	953.00	-
6	Extra Currceuilam Activity	450.00	-
7	Digital Learning Expenses	27,196.08	-
	Total	75,099.08	-

MUSKAAN PAEPID
 Plot No. 3, Sector-B, Pocket-2
 Vasant Kunj, New Delhi-110070



SCHEDULE -14**INTEREST FROM BANKS**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Savings Bank Interest	239,458.00	193,428.00
2	Interest on FDR	6,851,437.40	6,280,922.72
	Total	7,090,895.40	6,474,350.72

SCHEDULE -15**RENT RECEIVED**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Indus Tower Limited	4,061,102.00	2,259,874.00
2	Hay House Publication	622,500.00	829,500.00
3	Equicap Asia	-	525,000.00
4	Dekra India	2,307,910.00	2,657,720.00
	Total	6,991,512.00	6,272,094.00

SCHEDULE - 16**GRANT RECEIVED**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Grant Received -APPI	5,398,000.00	-
2	AIG Grant	-	1,352,000.00
3	HDFC	-	3,150,000.00
4	Bank of America	-	19,100,000.00
5	REC Power	1,900,000.00	-
	Total	7,298,000.00	23,602,000.00

SCHEDULE - 17**OTHER RECEIPTS**

S. N	Particulars	Year ended 31st March, 2022	Year ended 31st March, 2021
1	Professional Receipts	167,797.00	419,491.00
2	Miscellaneous Income	26,934.00	9,171.00
3	Workshop & Training fee	24,000.00	116.00
4	Interest on I.Tax Refund	-	96,603.00
5	National trust	-	4,360.00
6	Disposal of scrap items	267,707.00	59,200.00
7	IT Refund & Interest A.Y 2020-21	129,139.20	-
8	Sale of Old Bus	340,000.00	-
	Total	955,577.20	588,941.00

MUSKAAN PAEPID
Plot No. 3, Sector-B, Pocket-2
Vasant Kunj, New Delhi-110070

