

K.S. GUPTA & CO.
CHARTERED ACCOUNTANTS

Head Office:
A-59A, 1ST FLOOR, LAJPAT NAGAR-II,
NEW DELHI-110024
TEL.: 41720804
TELEFAX: 41720805
EMAIL: guptakcsa@gmail.com

Branch Office:
House No. 688, Sector-23
Gurgaon-122017
Haryana

FORM NO. 10B
[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions.

We have examined the balance sheet of PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP [name of the trust or institution] PAN AAATP6940N as at 31/03/2015 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:


In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2015
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.



for K.S. GUPTA AND CO.
Chartered Accountants


P. K. GUPTA
(PARTNER)
M. No. : 085506
FRN : 001180N

A-59A, 1ST FLOOR, LAJPAT NAGAR-II, NEW DELHI-110024
DELHI

Date : 28/09/2015
Place : NEW DELHI

ANNEXURE
STATEMENT OF PARTICULARS
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	14710052
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	1142182
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	2797453
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	NIL
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any			No
	<i>Details</i>	<i>Amount</i>	<i>Rate of Interest Charged</i>	<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any			No
	<i>Details of Property</i>			<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details			No
	<i>Details</i>			<i>Amount</i>
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any			No
	<i>Details</i>			<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid			No
	<i>Details</i>			<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received			No
	<i>Details</i>			<i>Amount of Consideration Received</i>
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted			No
	<i>Details</i>			<i>Income or value of property diverted</i>
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details			No
	<i>Details</i>			<i>Amount</i>



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	



for K.S. GUPTA AND CO.
Chartered Accountants

(Signature)
P. K. GUPTA
(PARTNER)
M. No. : 085506
FRN : 001180N

A-59A, 1ST FLOOR, LAJPAT NAGAR-II, NEW DELHI-110024
DELHI

Date : 28/09/2015
Place : NEW DELHI

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP, NEW DELHI
BALANCE SHEET AS AT 31ST MARCH, 2015

LIABILITIES		SCH	As On 31.03.2015 AMOUNT (Rs.)	As On 31.03.2014 AMOUNT (Rs.)	ASSETS	SCH	As On 31.03.2015 AMOUNT (Rs.)	As On 31.03.2014 AMOUNT (Rs.)
<u>Life Membership Fee</u>					Fixed Assets	A	6,445,317.50	7,142,491.81
Op. Balance	363,226.00				Fixed Deposits & Bonds	B	54,158,262.05	38,786,815.21
Received for the period	5,000.00		368,226.00	363,226.00	Bank Balances	C	5,262,220.85	6,099,294.81
Capital Fund		E	45,098,015.16	33,707,915.16	Cash in Hand (Including Petty Cash)		13,115.90	34,040.91
<u>Income & Expenditure A/C</u>					Interest Accrued on FDRs		3,974,747.00	2,034,630.00
Op. Balance	16,532,181.82				Rent Receivable	D	365,198.81	349,098.81
Excess of Income Over- Expenditure for the Year	3,919,049.26		20,451,231.08	16,532,181.82	Advance to Staff and other recoverables		350,820.00	136,990.00
Expenses Payable		F	819,556.00	880,021.58	Security Deposits with DVB (BSES)		127,009.00	127,009.00
Sundry Creditors		G	896,886.72	64,047.01	Income Tax Refundable			
Securities Deposits		H	3,496,700.00	3,496,700.00	For FY 11-12		131,188.00	131,188.00
<u>Loan & Advances</u>					For FY 12-13		169,313.00	169,313.00
Advance Rent from:					For FY 13-14		245,531.00	245,531.00
Hay House Publication Pvt. Ltd.			110,000.00	194,000.00	For FY 14-15		133,981.00	
Bank OD			86,874.15					
Chandigarh Project Expenses			49,215.00	18,311.00				
Total Rs.			71,376,704.11	55,256,402.57	Total Rs.		71,376,704.11	55,256,402.57

Notes to Accounts Schedule -I
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: 28th SEPTEMBER, 2015

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL
HANDICAP, NEW DELHI

(DR SHANTI AULUCK)
PRESIDENT

(SUSHI KAUL)
SECRETARY

(PRAVIN PRAKASH KAPAHI)
TREASURER

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP, NEW DELHI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2015

EXPENDITURE	Sch	Year ended 31st	Year ended 31st	INCOME	Sch	Year ended 31st	Year ended 31st
		March, 2015	March, 2014			March, 2015	March, 2014
		TOTAL	AMOUNT (Rs.)			TOTAL	AMOUNT (Rs.)
Accessories		26,788.00	40,122.00	Donations		6,168,786.00	9,129,243.58
Awareness & Advisory		53,990.00	-	Interest Received from Banks	8	6,138,860.00	3,368,066.74
Amount written off		1,347.28	458.00	Rent Received	9	6,169,051.00	6,309,000.00
Audit Fee		24,720.00	24,720.00	Grant Received From National Trust		116,655.00	351,167.00
Bank Charges		2,744.00	4,686.00	Transport Receipt		2,925.00	4,225.00
Books & Periodicals		-	495.00	Miscellaneous Receipts	10	53,410.00	143,869.00
Cleaning & Maintenance		53,893.00	33,918.00			18,649,687.00	19,305,571.32
Consultancy Charges		535,400.00	419,320.00				
Conveyance Expenses	1	160,312.00	145,352.00				
Dog Therapy Expenses		2,495.00	-				
Depreciation		695,827.00	762,269.00				
Electricity Expenses		432,605.00	340,761.00				
Fixed assets Purchased	2	617,623.00	2,169,413.00				
Gardening Expenses		28,651.00	9,012.00				
Honorarium		25,000.00	10,000.00				
Hospitality		27,676.00	59,466.00				
Interest - Service Tax/ TDS		5,082.00	2,048.00				
Kitchen Expenses	3	243,940.00	122,865.00				
Legal & Professional Expenses		117,546.00	40,943.00				
Medical Aid		16,579.00	4,967.00				
Membership & Subscriptions		1,500.00	1,200.00				
Office Expenses		100,811.61	68,576.00				
Postage & Courier Charges		48,609.00	17,916.00				
Printing & Stationery		65,664.00	109,807.00				
Rates, Rent and Taxes	4	600,127.00	770,031.00				
Repairs & Maintenance	5	820,433.00	1,121,793.00				
Raahgiri Expenses		78,150.00	-				
Salary and Employee Benefits	6	6,363,474.00	5,295,820.00				
Scholarships to Students		79,785.00	35,917.00				
Security Expenses		171,375.00	179,020.00				
Sports Material & Expenses		10,692.00	3,500.00				
Staff Welfare		41,250.00	39,405.00				
Stipend to Staff's Training		-	-				
Telephone Expenses		53,777.03	44,688.68				
Travel and Travelling		-	4,197.00				
Training Material		23,203.00	36,019.00				
Teaching Learning Materials		1,625.00	-				
Transportation Charges		442,298.00	889,408.00				
Unit Promotion Expenses		53,157.00	68,375.00				
Vehicle Insurance		67,817.00	60,026.00				
Vehicle Repair & Maintenance		251,006.00	170,817.00				
Vocational Training Expenses (Net)	7	2,073,897.82	2,244,068.00				
Wages		291,062.00	882,594.00				
Work Shop and Seminar Expenses		18,706.00	155,156.00				
		14,730,637.74	16,389,148.68				
Excess of Income over Expenditure		3,919,049.26	2,916,422.64				
Total Rs.		18,649,687.00	19,305,571.32	Total Rs.		18,649,687.00	19,305,571.32

Notes to Accounts Schedule -I

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

CHARTERED ACCOUNTANTS,

(P.K. GUPTA)
PARTNER
M. NO. 85506
FIRM REGN. NO. 001180N



PARENTS ASSOCIATION FOR THE WELFARE
OF CHILDREN WITH MENTAL HANDICAP,
NEW DELHI

(DR SHANTI AULUCK)
PRESIDENT

(SUSHI KAUL)
SECRETARY

(PRAVIN PRAKASH KAPAHI)

PLACE: NEW DELHI
DATED: 28th SEPTEMBER, 2015

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP, NEW DELHI
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST, MARCH 2015

	Year ended 31 st March, 2015	Year ended 31 st March, 2014		Year ended 31 st March, 2015	Year ended 31 st March, 2014
RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
Opening Balances					
Cash and Cash Equivalents					
Cash in Hand	34,040.90	39,326.90	Accessories	26,788.00	40,122.00
Balance with Banks	6,099,294.84	3,479,078.20	Awareness & Advisory	53,990.00	-
Fixed Deposit with banks	37,608,162.22	31,859,552.68	Amount W/o	1,347.28	458.00
Mutual Fund	1,178,653.00	1,178,653.00	Audit Fee	24,720.00	24,720.00
			Bank Charges	2,744.00	4,686.00
	44,920,150.96	36,556,610.78	Books & Periodicals	-	495.00
			Cleaning & Maintenance	53,893.00	33,918.00
For The Year			Consultancy Charges	535,400.00	419,320.00
Donations	6,168,786.00	9,129,243.58	Conveyance Expenses	160,312.00	145,352.00
Corpus fund received	11,390,100.00	4,732,560.00	Dog Therapy	2,495.00	-
Interest from Banks	4,198,743.00	4,001,996.54	Electricity Expenses	432,605.00	340,761.00
Rent Received (Net)	6,152,951.00	6,196,246.00	Fixed assets Purchased	617,623.00	2,169,413.00
Transport Receipt	2,925.00	4,225.00	Gardening Expenses	28,651.00	9,012.00
Miscellaneous Receipts	53,410.00	143,869.00	Honorarium	25,000.00	10,000.00
Life Membership Fee	5,000.00	8,500.00	Hospitality	27,676.00	59,466.00
Grant from National Trust	116,655.00	351,167.00	Interest - Service Tax/ TDS	5,082.00	2,048.00
loan from Bank - OD	86,874.15	-	Kitchen Expenses	243,940.00	122,865.00
			Legal & Professional Expenses	117,546.00	40,943.00
			Medical Aid	16,579.00	4,967.00
			Membership & Subscriptions	1,500.00	1,200.00
			Office Expenses	100,811.61	68,576.00
			Postage & Courier Charges	48,609.00	17,916.00
			Printing & Stationery	65,664.00	109,807.00
			Rates, Rent and Taxes	600,127.00	770,031.00
			Repairs & Maintenance	820,433.00	1,121,793.00
			Raah Giri Expenses	78,150.00	-
			Salary and Employee Benefits	6,363,474.00	5,295,820.00
			Scholarships to Students	79,785.00	35,917.00
			Security Expenses	171,375.00	179,020.00
			Sports Material & Expenses	10,692.00	3,500.00
			Staff Welfare	41,250.00	39,405.00
			Teaching materials	1,625.00	-
			Telephone Expenses	53,777.03	44,688.68
			Tour and Travelling	-	4,197.00
			Training Material	23,203.00	36,019.00
			Transportation Charges	442,298.00	889,408.00
			Unit Promotion Expenses	53,157.00	68,375.00
			Vehicle Insurance	67,817.00	60,026.00
			Vehicle Repair & Maintenance	251,006.00	170,817.00
			Vocational Training Expenses (Net)	2,073,897.82	2,244,068.00
			Wages	291,062.00	882,594.00
			Work Shop and Seminar Expenses	18,706.00	155,156.00
			Sub - Total	14,034,810.74	15,626,879.68
			Less: Decrease in Loans & Advances	213,830.00	(20,070.00)
			Less: Increase in Expenses Payables	60,465.58	80,341.58
			Less: Decrease in security deposit(Asset)	-	29,378.00
			Add: Increase in security deposit(Liab.)	-	110,000.00
			Add: Increase (Decrease) in Chandigarh project	(30,904.00)	-
			Add: Increase in TDS Receivable	133,981.00	245,531.00
			Less: Increase in Advances from Hay House Publication Pvt.Ltd.	84,000.00	54,000.00
			Less: Increase (Decrease) in Creditors	(832,839.71)	(834,229.84)
			Less: Adjustment to Fixed Assets	(1,347.30)	468,724.00
				13,661,996.31	16,204,266.94
			Closing Balances		
			Cash	13,115.90	34,040.90
			Balance with Banks	5,262,220.85	6,099,294.84
			Fixed Deposit	52,979,609.05	37,608,162.22
			Mutual Fund	1,178,653.00	1,178,653.00
Total Rs.	73,095,595.11	61,124,417.90	Total Rs.	73,095,595.11	61,124,417.90

Notes to Accounts Schedule -I

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



FOR PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL

(Signature)
 (DR SHANTI AULUCK)
 PRESIDENT

(Signature)
 (SUSHI KAUL)
 SECRETARY

(P.P. KAPAHI)
 TREASURER

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2015

SCHEDULE - A

FIXED ASSETS (Written Down Values)

S.NO	PARTICULARS	As At 31 st March, 2015	As At 31 st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Air Conditioner	80,441.58	2,452.58
2	Candle Macking Machine	22,227.85	26,149.85
3	Colour Television	1,952.29	2,296.29
4	Cordless Phone	559.98	658.98
5	Computer	102,800.00	14.59
6	Computer Printer	-	1.40
7	Cycle	-	63.73
8	Electric Fan	20,966.62	13,313.62
9	Electric Equipment	3,843.97	4,521.97
10	Fax Machine	1,967.97	2,314.97
11	Furniture & Fixture	892,467.85	693,887.85
12	Invertor	-	1,026.38
13	Machinery	31,953.52	37,592.52
14	Machinery Project	-	165.53
15	Music System	1,991.39	2,343.39
16	Maruti Car	48,218.81	56,727.81
17	Mini Bus Swaraj Mazda	178,649.75	210,175.75
18	Equipment Psychological Test	6,109.70	7,187.70
19	Equipment	16,064.10	8,781.10
20	Photocopier	67,947.96	27,026.96
21	Bag Sealing Machine	508.60	598.60
22	Refrigration	2,048.12	2,410.12
23	Stablizer	-	75.67
24	Sports Equipement	5,474.37	6,440.37
25	Water Filter	54,597.42	702.42
26	U.P.S	2,875.76	3,383.76
27	Tube Well	13,832.54	16,273.54
28	Building Account	4,931,172.35	5,479,080.35
31	Land at Vasant Kunj	536,814.00	536,814.00
32	Lamination Machine	9,340.00	-
33	Masala Grinding Machine	28,114.00	-
TOTAL		7,062,940.50	7,142,491.80

SCHEDULE - B

FIXED DEPOSITS AND BONDS

S.NO	PARTICULARS	As At 31 st March, 2015	As At 31 st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	FDR with Oriental Bank of Commerce	52,979,609.05	37,608,162.22
2	Mutual Funds (Including Dividend Reinvested)	1,178,653.00	1,178,653.00
TOTAL		54,158,262.05	38,786,815.22

SCHEDULE - C

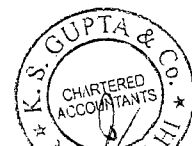
BANK BALANCES

S.NO	PARTICULARS	As At 31 st March, 2015	As At 31 st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	IDBI 4500 (FCNR ACCOUNT)	632,511.03	1,934,818.79
2	IDBI 4501	72,426.00	71,002.00
3	O.B.C	-	230,818.23
4	O.B.C 2023	2,263,883.82	837,655.82
5	IDBI Flexi Account	2,293,400.00	3,025,000.00
TOTAL		5,262,220.85	6,099,294.84

SCHEDULE - D

RENT RECEIVABLE

S.NO	PARTICUALRS	As At 31 st March, 2015	As At 31 st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Airtel	57,466.00	57,466.00
2	Hutchison Essar	69,978.81	69,978.81
3	Indus Tower	237,754.00	221,654.00
TOTAL		365,198.81	349,098.81



SCHEDULE - E
CAPITAL FUND

S.NO	PARTICUALRS	As At 31 st March, 2015	As At 31st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
A	CORPUS FUND		
	Additions during the year	13,595,061.00	8,862,501.00
		11,390,100.00	4,732,560.00
		24,985,161.00	13,595,061.00
B	BUILDING FUND	19,793,407.16	19,793,407.16
C	OTHER GRANTS		
1	Machinery 50,582.00		
2	File Making Machine 15,000.00		
3	American Embassy 107,400.00		
4	National Trust 146,465.00	319,447.00	319,447.00
	TOTAL	45,098,015.16	33,707,915.16

SCHEDULE - F
EXPENSES PAYABLE

S.NO	PARTICUALRS	As At 31 st March, 2015	As At 31st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Audit Fee Payable		24,720.00
2	Consultancy Charges Payable	46,000.00	36,310.00
3	Conveyance Payable	5,580.00	
4	EPF Payable	129,369.00	69,916.00
	ESI Payable	15,652.00	
5	Salary Payable	590,685.00	585,558.00
6	Scholarship Payable		63,564.00
7	Reimbursement Towards conveyance payable	1,980.00	
8	TDS Payable	9,158.00	9,062.00
9	TDS(Salary) Payable	12,302.00	17,752.00
10	Telephone Expenses Payable	2,098.00	1,941.58
11	Service Tax Payable	6,732.00	6,730.00
12	Wages Payable		64,468.00
	TOTAL	819,556.00	880,021.58

SCHEDULE - G
SUNDRY CREDITORS

S.NO	PARTICUALRS	As At 31 st March, 2015	As At 31st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Ahluwalia Contraction India Ltd		
2	Airtel Mobile	594.01	594.01
3	A.K.Gupta &Co.		5,500.00
4	BRPL Rajdhani Power	31,470.00	
5	6th Sense Consultants	11,798.00	
6	KS Gupta & Co.	22,248.00	
7	Metal Tech Motors Limited		577.00
8	M S travels		39,690.00
9	Pyramid	6,349.00	
10	Pribnt Bureau	10,000.00	
11	Pandit Plastics	3,290.00	
12	Rita Chattergee		1,350.00
13	Rohan Security And investigations	12,255.00	14,994.00
14	Speed Global		717.00
15	Sabros Enterprises	3,500.00	
16	Sonar Appliances Pvt Ltd	82,114.00	
17	Virus Design Studio Pvt Ltd.	27,964.00	
18	Web Infocom services Pvt Ltd .	905.00	625.00
	TOTAL	212,487.01	64,047.01

SCHEDULE - H
SECURITY DEPOSITS

S.NO	PARTICULARS	As At 31 st March, 2015	As At 31st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Bharti Cellular.Ltd.	1,200,000.00	1,200,000.00
2	Hutchison Essar Telecom	445,500.00	445,500.00
3	Chilworth Safety & Risk Mgmt.	791,200.00	791,200.00
4	Hay House Publication (India) Pvt. Ltd	1,000,000.00	1,000,000.00
5	Shilpikar (India) Pvt. Ltd	60,000.00	60,000.00
	TOTAL	3,496,700.00	3,496,700.00



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP, NEW DELHI
ASSTT. YEAR 2015-16
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT

SCHEDULE -1 : CONVEYANCE EXPENSES

S.No	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Conveyance Expenses	73,204.00	86,502.00
2	Reimbursement of expense	87,108.00	58,850.00
	Total	160,312.00	145,352.00

SCHEDULE -2: ADDITIONS TO FIXED ASSETS DURING THE YEAR CHARGED TO INCOME & EXPENDITURE ACCOUNT

S.No	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Air Conditioner	92,175.00	
2	Building	-	150,000.00
3	Computer & Software	102,800.00	62,150.00
4	Electric Fans	9,650.00	44,596.00
5	Equipment	8,600.00	10,000.00
6	Photo Copier	44,975.00	
7	Furniture & Fixture	267,969.00	167,090.00
8	Lamination Machine	9,340.00	
9	Masala Grinding Machine	28,114.00	
10	Maruti Van	-	344,000.00
11	Motor Cycle	-	53,783.00
12	Musical Instrument	-	3,800.00
13	Solar Plant	-	1,333,994.00
13	Water Filter	54,000.00	
	Total	617,623.00	2,169,413.00

Details of additions as pe Location during the year ended 31.3.2015

S.No	Particulars	Muskaan	Dera
1	Air Conditioner		92,175.00
2	Computer & Software	102,800.00	-
3	Electric Fans	9,650.00	-
4	Equipment	8,600.00	-
5	Photo Copier	44,975.00	
6	Furniture & Fixture	22,500.00	245,469.00
7	Lamination Machine	9,340.00	
8	Masala Grinding Machine	28,114.00	
9	Water Filter	54,000.00	
	Total	279,979.00	337,644.00

SCHEDULE - 3: KITCHEN EXPENSES

S.No.	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Food Expenses	180,028.00	103,832.00
2	Kitchen Expenses	63,912.00	19,033.00
	Total	243,940.00	122,865.00

SCHEDULE - 4: RENT, RATES & TAXES

S.No.	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Property Tax	108,625.00	105,309.00
2	Rates, Rent and Taxes	491,502.00	664,722.00
	Total	600,127.00	770,031.00

SCHEDULE -5: REPAIR & MAINTENANCE

S.No.	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Computers	60,048.00	50,208.00
2	Buildings	715,346.00	1,045,468.00
3	General	45,039.00	26,117.00
	Total	820,433.00	1,121,793.00



SCHEDULE -6 :SALARY & EMPLOYEE BENEFITS- MUSKAAN

S.No	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Administrative expenses PF	24,994.00	16,124.00
2	EDLI For PF	52,432.00	35,468.00
3	Insurance for PF	652.00	327.00
4	PF Contributions	599,753.00	386,880.00
5	ESI Employer's Share	270,163.00	
5	Salaries	5,415,480.00	4,857,021.00
	Total	6,363,474.00	5,295,820.00

SCHEDULE- 7: Vocational Training Expenses (Net)

S.No	Particulars	Year ended 31st March, 2014	Year ended 31st March, 2014
1	Salary to Staff	2,715,551.00	2,914,667.00
2	Scholarship paid to students	488,998.00	681,525.00
3	Training Material Purchases	2,546,741.00	1,872,699.00
		5,751,290.00	5,468,891.00
	Less:-		
	Training Material Realisation	3,677,392.18	3,224,823.00
	Total	2,073,897.82	2,244,068.00

SCHEDULE - 8: INTEREST FROM BANKS

S.No.	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Savings Bank Interest	23,627.00	64,115.00
2	Interest on FDR	5,919,170.00	3,190,031.74
3	Interest on Flexi Account	196,063.00	113,920.00
	Total	6,138,860.00	3,368,066.74

SCHEDULE -9 :RENT RECEIVED

S.No.	Particulars	For the Year ended 31 st March, 2015	For the Year ended 31 st March, 2014
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Indus Tower Limited	2,225,851.00	1,973,400.00
2	Chilworth Risk & Mgnt.	2,539,200.00	2,235,600.00
3	Hay House Publication	1,404,000.00	2,100,000.00
	Total	6,169,051.00	6,309,000.00

SCHEDULE - 10: MISCELLANEOUS RECEIPTS

S.No.	Particulars	Year ended 31st March, 2015	Year ended 31st March, 2014
1	Miscellaneous Income	3,220.00	97,659.00
2	Workshop Receipts	40,000.00	38,760.00
3	Disposal Of Scrap	10,190.00	7,450.00
	Total	53,410.00	143,869.00



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP, NEW DELHI

SCHEDULE - A

Details of Fixed Assets as on 31.03.2015

S. No.	Name of the Assets	Rate of Depreciation	W.D.V as on 31.03.2014	Additions	Adjustments	Total	Depreciation for the Year	W.D.V as on 31.03.2015
1	Air Conditioner	15%	2,462.58	92175.00		94,637.58	14,196.00	80,441.58
2	Candle Macking Machine	15%	26,149.85	-		26,149.85	3,922.00	22,227.85
3	Colour Television	15%	2,296.29	-		2,296.29	344.00	1,952.29
4	Cordless Phone	15%	658.98	-		658.98	99.00	559.98
5	Cycle	15%	63.73	-	(63.73)	0.00	-	-
6	Electric Fan	15%	13,313.62	9,650.00		22,963.62	1,997.00	20,966.62
7	Electric Equipment	15%	4,521.97	-		4,521.97	678.00	3,843.97
8	Fax Machine	15%	2,314.97	-		2,314.97	347.00	1,967.97
9	Invertor	15%	1,026.38	-	(1,026.38)	0.00	-	-
10	Machinery	15%	37,592.52	-		37,592.52	5,639.00	31,953.52
11	Machinery Project	15%	165.53	-	(165.53)	0.00	-	-
	Masala Grinding Machine	15%	-	28,114.00		28,114.00	-	28,114.00
12	Lamination Machine	15%	-	9,340.00		9,340.00	-	9,340.00
13	Music System	15%	2,343.39	-		2,343.39	352.00	1,991.39
14	Maruti Car	15%	56,727.81	-		56,727.81	8,509.00	48,218.81
15	School Bus	15%	210,175.75	-		210,175.75	31,526.00	178,649.75
16	Test Equipment	15%	7,187.70	-		7,187.70	1,078.00	6,109.70
17	Photocopier	15%	8,781.10	8,600.00		17,381.10	1,317.00	16,064.10
18	Bag Sealing Machine	15%	27,026.96	44,975.00		72,001.96	4,054.00	67,947.96
19	Refrigration	15%	598.60	-		598.60	90.00	508.60
20	Stablizer	15%	2,410.12	-		2,410.12	362.00	2,048.12
21	Sports Equipement	15%	75.67	-	(75.67)	0.00	-	-
22	Water Filter	15%	6,440.37	-		6,440.37	966.00	5,474.37
23	U.P.S	15%	702.42	54,000.00		54,702.42	105.00	54,597.42
24	Tube Well	15%	3,383.76	-		3,383.76	508.00	2,875.76
25	SUB TOTAL	15%	16,273.54	-		16,273.54	2,441.00	13,832.54
			432,693.61	246,854.00	(1,331.31)	678,216.30	78,530.00	599,686.30
26	Computer	60%	14.59	102,800.00	(14.59)	102,800.00	-	102,800.00
27	Computer Printer	60%	1.40	-	(1.40)	0.00	-	-
	SUB TOTAL		15.99	102,800.00	(15.99)	102,800.00	-	102,800.00
28	Furniture & Fixture	10%	693,887.85	267,969.00	-	961,856.85	69,389.00	892,467.85
29	Building Account	10%	5,479,080.35	-	-	5,479,080.35	547,908.00	4,931,172.35
	SUB TOTAL		6,172,968.20	267,969.00	-	6,440,937.20	617,297.00	5,823,640.20
30	Land at Vasant Kunj	-	536,814.00	-	-	536,814.00	-	536,814.00
	Total		7,142,491.80	617,623.00	(1,347.30)	7,758,767.50	695,827.00	7,062,940.50

NOTE: Additions to Assets have been directly charged to Income & Expenditure Account



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH
MENTAL HANDICAP, NEW DELHI

SCHEDULE - 'I'

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2015

A. ACCOUNTING POLICIES

1. All donations and grants are accounted for on receipt consistently followed from previous accounting years.
2. Life Membership fee is treated as capital receipt and membership from ordinary member is treated as revenue income.
3. Purchases of raw materials for vocational training of the students are treated as expenditure in the year of purchase.
4. Depreciation on earlier years fixed assets is charged at the rates prescribed under the Income-tax Rules, 1962.
5. Lease Hold Assets: - All leasehold assets are capitalized at cost of acquisition and no provision is made for diminishing Lease period.

B. NOTES TO ACCOUNTS

1. Interest on fixed deposit receipts with banks has been accounted for on pro-rate basis at the rates mentioned on the fixed deposit receipts.
2. Dividends on Mutual Funds are accounted for on the basis of dividend received and reinvested up to the date of reporting.
3. No value has been ascribed to assets received as donations in kind. However the quantitative records for these assets are being maintained.
4. All assets purchased during the year are charged of to Income & Expenditure Account as an application of funds and no depreciation is charged on such assets. Depreciation has been claimed for all previous

For K.S. GUPTA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 001180N



A handwritten signature in black ink, appearing to be "P.K. GUPTA".

(P.K. GUPTA)
PARTNER
(M. NO. 085506)

PLACE : New Delhi
DATED: 28th September, 2015