

P.N. BAHRI & CO.

Chartered Accountants

Managing Partner

DINESH GUPTA

M.Com., LL.B., M.I.F.A, F.C.A.

Fax No : 0135-2654991, 2655704

Gram : AUDITORS

Phones : 2654604(O), 2656493(R)

Email : pnbahriandco@rediffmail.com

: dineshguptaca@hotmail.com

10-CONVENT ROAD,

DEHRA DUN – 248 001

To,
The Members
SOIR-IM
16-A, Mussoorie Road
DEHARDUN

AUDITORS REPORT

We have audited the attached Balance Sheet of SOIR-IM, 16-A, Mussoorie Road, Dehra Dun as at 31st March, 2015 and the Income & Expenditure Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India in relation to Societies. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We have to report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept by the society so far as it appears from our examination of the books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
4. In our opinion, the annexed financial statements with notes on accounts comply with the Accounting Standards laid down by the Institute of Chartered Accountants of India to the extent they are applicable to Societies.



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5. The Society has maintained proper records of fixed assets register showing full particulars including quantitative details and situation of fixed assets on the basis of information available. According to the information and explanations given to us, the fixed assets have been physically verified by the Management during the year in phased periodical manner which in our opinion is reasonable, having regard to the size of the institution and nature of the assets. No material discrepancies were noticed on such verification.
6. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and Income & Expenditure Account read together with the Significant Accounting Policies and other notes thereon give the information required by law, in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India:
- in so far as it relates to Balance Sheet, of the state of affairs of the Society as at 31st March, 2015; and
 - in so far as it relates to the Income & Expenditure Account, of the **DEFICIT** of the Society for the year ended on that date.



10-Convent Road, Dehra Dun.

Dated: August 28, 2015

For P.N. Bahri & Co
Firm Regn.No. 001091C
Chartered Accountants

[VARUN SAWHNEY]
Chartered Accountant
Mem. No. 408361



P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

BALANCE SHEET AS AT 31ST MARCH 2015

LIABILITIES:	Annx No.	AS ON 31ST MARCH 2015		AS ON 31ST MARCH 2014	
		Rs.	P.	Rs.	P.
CAPITAL FUND:					
Last Balance:		5,164,583.16		3,452,413.52	
Add/(Less) Surplus/(Deficit) for the year:		<u>2,305,916.40</u>	7,470,499.57	<u>1,712,169.65</u>	5,164,583.16
DESIGNATED FUNDS:	1				
Pending Utilisation:		1,712,822.57		2,372,805.92	
Add: Advance with Partners		2,099,423.97		-	
Less : Excess utilisation, pending receipt:		<u>(1,289,001.87)</u>	2,523,244.67	<u>(81,666.95)</u>	2,291,138.97
CURRENT LIABILITIES:					
Advance for Land:		229,000.00		229,000.00	
Expenses Payable:		<u>100,000.00</u>	329,000.00	<u>136,128.20</u>	365,128.20
TOTAL RS....			10,322,744.24		7,820,850.33

NOTE: Annexure '1' to '6' forming integral part of the accounts.

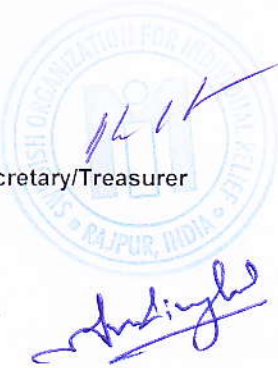
As per our separate report of even date

For M/s P.N. Bahri & Co
Firm Regn.No. 001091C
Chartered Accountants

[VARUN SAWHNEY]
Chartered Accountant



10-Convent Road, Dehra Dun
Dated: August 28, 2015

Secretary/Treasurer

P.N.BAHRI & CO.,



Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun
BALANCE SHEET AS AT 31ST MARCH 2015

ASSETS	AS ON 31ST MARCH 2015		AS ON 31ST MARCH 2014	
	Rs.	P.	Rs.	P.
FIXED ASSETS:	2	2,454,286.58		2,013,504.28
CURRENT ASSETS LOANS & ADVANCES				
SUNDRY RECEIVABLES:				
IMEX:		506,786.06		1,361,786.06
ADVANCE TO PARTNERS:	1	2,099,423.97		-
SECURITY DEPOSITS AND ADVANCES:	3	145,695.00		254,422.00
INVESTMENTS		609,015.00		-
CASH AND BANK BALANCES:	4	4,507,537.63		4,191,138.00
TOTAL RS...		10,322,744.24		7,820,850.34

NOTE: Annexure '1' to '6' forming integral part of the accounts.

As per our separate report of even date.


Secretary/Treasurer




10-Convent Road, Dehra Dun
Dated: August 28, 2015

For M/s P.N. Bahri & Co
Firm Regn.No. 001091C
Chartered Accountants


[VARUN SAWHNEY]
Chartered Accountant

P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

Income & Expenditure Account for the year ending 31st March 2015

EXPENDITURE	Annx No	FOR THE YEAR ENDING 31ST MARCH 2015		FOR THE YEAR ENDING 31ST MARCH 2014	
		Rs.	P.	Rs.	P.
ASSISTANCE AID WORK:					
EDUCATION		7,463,461.00		4,884,811.00	
HEALTH		2,366,000.00		13,548,348.09	
FAIR TRADE		2,205,087.50		2,947,436.75	
ECONOMIC EMPOWERMENT PROJECTS- SHANTI NIWAS		6,675,971.03		10,579,773.00	
		<u>27,724,405.68</u>	46,434,925.21	<u>20,182,603.56</u>	52,142,972.40
COST ON OTHER BUDGETS			1,615,752.11		-
ADMINISTRATIVE & PROPERTY UPKEEP:	5		8,401,708.88		6,657,227.00
DEPRECIATION :	2		421,075.70		252,257.30
SURPLUS/(DEFICIT): (being excess of income/expenditure over expenditure/income)			2,305,916.40		1,712,169.65
TOTAL RS...			59,179,378.30		60,764,626.35
INCOME:					
DONATION FROM IM-SWEDEN:					
Maintenance Grant Received: (including difference of exchange)			9,794,257.00		7,083,863.00
Designated Grant :			2,487,093.09		906,976.95
Other Projects:					
IMEX Vocational Training Project:	5				
Designated Funds Paid/Utilised DTY	1		46,434,925.21		52,142,972.40
OTHER INCOME	6		463,103.00		630,814.00
TOTAL RS...			59,179,378.30		60,764,626.35

As per our separate report of even date.

For M/s P.N. Bahri & Co
Firm Regn.No. 001091C
Chartered Accountants

[VARUN SAWHNEY]
Chartered Accountant



10-Convent Road, Dehra Dun
Dated: August 28 ,2015

Secretary/Treasurer

SOIR - IM
16-A, Mussoorie Road, Dehra Dun
As on 31st March 2015

S.I. N PROJECT TITLES	PURPOSE	PARTNERS NAME	RECEIVED		WRITTEN OFF/BACK	UTILISED DURING THE YEAR	ADVANCE TO PARTNERS		BALANCE AS ON	
			2014-2015	01-04-2014			AS ON 31.3.2015	AS ON 31.3.2014		
I EDUCATION										
1 Department of Education	Education for Tibetan Children in	Central Tibetan Administration, Dharamsala	2,588,072.00	-	5,897.00	2,593,969.00	-	-	-	-
2 Bethany Sisters, Assam302891	Education for childrens of migrants Families in Assam		1,330,000.00	-	-	1,330,000.00	-	-	-	-
3 Children's education and Women development among migrants	Children Education & Women Dev.	Bethany Sisters, Guwahati, Assam	1,126,000.00	-	-	1,060,586.00	65,414.00	-	-	-
4 Kiran, Inclusive Education, Varansi	Education to disable children in Varanasi		1,769,807.00	-	(125,418.00)	1,644,389.00	-	-	-	-
5 Mainstreaming of Children with Disability and Marginalised girls throt	Mainstreaming of Children with d	Kiran Society, Varanasi	1,339,500.00	-	-	615,517.00	784,162.00	-	(60,179.00)	-
6 Education Development Program	Education for Tibetan Children in	Social and Resource Development, Dharamsala	786,500.00	-	-	219,000.00	306,587.00	-	260,913.00	-
TOTAL I			8,939,879.00	-	(119,521.00)	7,463,461.00	1,156,163.00	-	200,734.00	-

S.I. N PROJECT TITLES	PURPOSE	PARTNERS NAME	RECEIVED		WRITTEN OFF/BACK	UTILISED DURING THE YEAR	ADVANCE TO PARTNERS		BALANCE AS ON	
			2014-2015	01-04-2014			AS ON 31.3.2015	AS ON 31.3.2014		
II HEALTH										
1 Department of Health	Health awareness in Tibetan comir	Central Tibetan Administration, Dharamsala	2,366,000.00	4,312.00	(4,312.00)	2,366,000.00	-	-	4,312.00	-
2 Capacity building of Health staffs and Health awareness activity	Capacity Building of Health Staff	Social and Resource Development, Dharamsala	375,000.00	-	-	375,000.00	494,000.00	-	(119,000.00)	-
TOTAL II			2,741,000.00	4,312.00	(4,312.00)	2,366,000.00	494,000.00	(119,000.00)	4,312.00	-

S.I. N PROJECT TITLES	PURPOSE	PARTNERS NAME	RECEIVED		WRITTEN OFF/BACK	UTILISED DURING THE YEAR	ADVANCE TO PARTNERS		BALANCE AS ON	
			2014-2015	01-04-2014			AS ON 31.3.2015	AS ON 31.3.2014		
III FAIR TRADE										
1 MESH Design Development	Help for healed leprosy people	MESH Delhi	2,087,216.00	(55.00)	55.00	2,087,216.50	-	-	(55.00)	-
2 Mesh Fair Trade Producer Development Project	Help for healed leprosy people	MESH Delhi	-	-	-	117,871.00	389,290.00	-	(507,161.00)	-
TOTAL III			2,087,216.00	(55.00)	55.00	2,205,087.50	389,290.00	(507,161.00)	(55.00)	-



SOIR - IM
16-A, Mussorie Road, Dehra Dun
As on 31st March 2015

S/L N PROJECT TITLES	PURPOSE	PARTNERS NAME	BALANCE AS ON 01-04-2014	RECEIVED 2014-2015	TOTAL	WRITTEN OFF/BACK	UTILISED DURING THE YEAR	ADVANCE TO PARTNERS	ANNEXURE - 1 - 4	
									BALANCE AS ON 31.3.2015	BALANCE AS ON 31.3.2014
IV ECONOMIC EMPOWERMENT										
1 Reaching The Unreached- SHG	Economic Empowerment of Wom	Reaching the Unreached, Tamil Nadu	-	1,732,945.00	1,732,945.00	-	1,732,945.00	-	-	-
2 Women Empowerment - Phase out Plan	Economic Empowerment of Wom	Reaching the Unreached, Tamil Nadu	-	392,595.00	392,595.00	-	602,624.03	59,970.97	(270,000.00)	-
3 Asha Deep Foundation	Economic Empowerment of Wom	Asha Deep Foundation, Delhi	-	394,380.00	394,380.00	-	394,380.00	-	-	-
4 Department of Home	Economic Empowerment	Central Tibetan Administration, Dharamsala	-	1,334,896.00	1,334,896.00	(383,924.60)	950,972.00	-	-	-
5 SHG 2009/10 New Life Centre, Orissa	Economic Empowerment of Wom	New Life Centre, Odisha	32,150.00	-	32,150.00	(32,150.00)	-	-	-	32,150.00
6 TEED Vocational Training & Higher Education	Economic Empowerment of Wom	TEED, Karnataka	-	2,995,050.00	2,995,050.00	-	2,995,050.00	-	-	-
TOTAL IV			32,150.00	6,849,866.00	6,882,016.00	(410,074.00)	5,675,971.03	59,970.97	(270,000.00)	32,150.00

S/L N PROJECT TITLES	PURPOSE	PARTNERS NAME	BALANCE AS ON 01-04-2014	RECEIVED 2014-2015	TOTAL	WRITTEN OFF/BACK	UTILISED DURING THE YEAR	ADVANCE TO PARTNERS	ANNEXURE - 1 - 5	
									BALANCE AS ON 31.3.2015	BALANCE AS ON 31.3.2014
V PROJECTS- Shanti Niwas										
1 Capacity Building SOIR IM		SOIR-IM	(199,287.59)	700,000.00	700,000.00	(337,103.00)	362,897.00	-	-	(199,287.59)
2 Prestudies And Evaluations		SOIR-IM	(27,896.00)	2,241,449.00	2,042,161.41	402,529.23	2,444,690.64	-	-	(27,896.00)
4 Development Fund/Eco Aid		SOIR-IM	687,046.00	750,000.00	722,134.09	(248,936.60)	473,198.00	-	-	687,046.00
5 Tree Plantation		SOIR-IM	36,027.56	7,411,189.00	7,447,216.56	(87,046.00)	600,000.00	-	-	36,027.56
6 Health Care Group, Old People, poor children etc.,		SOIR-IM	1,613,270.36	10,514,074.00	12,127,344.36	(1,082,531.97)	11,044,812.39	-	0	1,613,270.36
7 SPARKE 2009		SOIR-IM	65,460.00	65,460.00	65,460.00	(35,000.00)	30,460.00	-	-	65,460.00
8 Development Magazine		SOIR-IM	145,541.64	3,562,991.00	3,708,532.64	(245,014.04)	3,463,518.60	-	0	145,541.64
9 SOIR-IM FAIR Trade Support		SOIR-IM	-	595,750.00	595,750.00	-	332,661.87	-	(332,661.87)	-
10 IMFTPD Program Officer Cost		SOIR-IM	-	443,787.50	443,787.50	-	405,700.90	-	150,048.10	-
11 Development Fund/Network Meeting/Program cost		SOIR-IM	-	341,750.00	341,750.00	-	283,729.27	-	55,988.23	-
12 SIDA Program Officer Cost		SOIR-IM	-	1,083,250.00	1,083,250.00	-	286,150.00	-	55,900.00	-
13 Health Sponsorship		SOIR-IM	-	375,000.00	375,000.00	-	619,338.00	-	463,712.00	-
14 Education Sponsorship		SOIR-IM	-	212,500.00	212,500.00	-	92,041.10	-	375,000.00	-
15 Treeplantation		SOIR-IM	-	238,962.50	238,962.50	-	152,481.16	-	120,458.90	-
16 IM Development Fund		SOIR-IM	-	-	-	-	-	-	86,481.34	-
17 IM Program Officer Cost		SOIR-IM	-	-	-	-	-	-	-	-
TOTAL V			2,254,731.97	28,536,163.00	30,790,894.97	(1,947,241.59)	27,724,405.68	1,119,447.70	1,119,447.70	2,254,731.97

TOTAL (I+II+III+IV+V)	2,291,138.97	49,154,124.00	51,445,262.97	(2,487,083.09)	46,434,525.21	2,099,423.97	423,820.70	2,291,138.97
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[Signature]



P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

Schedule annexed to and Forming Part of the Accounts as on 31st March 2015

FIXED ASSETS

ANNEXURE - 2

SL. NO.	PARTICULARS	OPENING BALANCE 1.4.2014	ADDITIONS UPTO 30.9.2014	ADDITIONS AFTER 30.9.2014	DEPRECIATION			CLOSING BALANCE 31.3.2015
					TOTAL	RATE	AMOUNT	
1	Land:	522,994.00			522,994.00	0%	-	522,994.00
2	Building:	95,379.46			95,379.46	10%	9,537.95	85,841.52
3	Furniture & Fixtures:	85,187.05	53,346.00	3,200.00	141,733.05	10%	14,013.31	127,719.75
4	Vehicles:	235,414.43			235,414.43	20%	47,082.89	188,331.54
5	Kitchen Equipment:	64,186.44		28,150.00	92,336.44	15%	11,739.22	80,597.22
6	Water Tank:	314,662.73	479,380.00	-	794,042.73	15%	119,106.41	674,936.32
7	Tools and Accessories:	11,231.91	9,000.00		20,231.91	15%	3,034.79	17,197.12
8	Fax Machine:	3,901.06			3,901.06	15%	585.16	3,315.90
9	Looms:	82.66			82.66	15%	12.40	70.26
10	Equipments:	410,126.29	33,513.00	31,620.00	475,259.29	15%	68,917.39	406,341.90
11	Photostat Machine:	115,359.98			115,359.98	15%	17,304.00	98,055.98
12	Computers & Laptops:	18,207.91	71,799.00		90,006.91	60%	54,004.14	36,002.76
13	Vacuum Cleaner:	409.08			409.08	15%	61.36	347.72
14	Generator:	9,860.92			9,860.92	15%	1,479.14	8,381.78
15	Mobile Phone:	46,671.10	4,000.00		50,671.10	15%	7,600.66	43,070.43
16	Printer:	13,647.09			13,647.09	15%	2,047.06	11,600.02
17	Calculator:	688.06			688.06	15%	103.21	584.85
18	Digital Camera:	14,751.48			14,751.48	15%	2,212.72	12,538.75
19	Invertor	21,383.27		13,900.00	35,283.27	15%	4,249.99	31,033.28
20	Fire Extinguisher	29,359.36			29,359.36	15%	4,403.90	24,955.46
21	Solar Water Heater	-		133,950.00	133,950.00	80%	53,580.00	80,370.00
TOTAL RS...		2,013,504.28	651,038.00	210,820.00	2,875,362.28		421,075.70	2,454,286.58



P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

Schedule annexed to and forming part of the accounts as on 31st March 2015
SECURITY DEPOSITS AND ADVANCES:

ANNEXURE -3

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2015		FOR THE YEAR ENDING 31ST MARCH 2014	
	Rs.	P.	Rs.	P.
SECURITY DEPOSITS AND ADVANCES:				
Telephone Department, Dehra Dun:		2,000.00		2,000.00
With EBD, Telex & Fax:		1,000.00		1,000.00
With UPSEB, Dehra Dun:		2,745.00		2,745.00
Chugh Gas Service:		5,650.00		5,650.00
Telephone Security:		800.00		800.00
Other Advances/ Recoverable:		100,000.00		48,047.00
Advance for Expenses		33,500.00		194,180.00
		<u>145,695.00</u>		<u>254,422.00</u>
		145,695.00		254,422.00

ANNEXURE -4

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2015		FOR THE YEAR ENDING 31ST MARCH 2014	
	Rs.	P.	Rs.	P.
CASH AND BANK BALANCES:				
With UCO Bank:				
In Savings Bank A/c :		315,873.67		255,756.49
With State Bank of India:				
In Savings Bank A/c :		4,184,180.84		3,916,871.39
Cash in hand:		1,328.12		9,806.12
Postage in hand:		6,155.00		8,704.00
		<u>4,507,537.63</u>		<u>4,191,138.00</u>
		4,507,537.63		4,191,138.00



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P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

Schedule annexed to and forming part of the accounts as on 31st March 2015
ADMINISTRATIVE & PROPERTY UPKEEP EXPENSES

ANNEXURE - 5

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2015		FOR THE YEAR ENDING 31ST MARCH 2014	
	Rs.	P.	Rs.	P.
ADMINISTRATIVE EXPENSES:				
Salary and Allowances:	3,592,190.62		2,655,084.51	
Medical Drugs and Care:	444,727.00		431,982.00	
Social Staff Costs	1,910,153.48		1,575,480.39	
Staff Training	228,922.00		69,820.00	
Expenses for Sponsor guests	53,733.00		-	
Gas,Electricity & Water:	172,660.00		162,889.00	
Postage:	4,781.00		2,062.00	
Printing and Stationery:	23,623.00		17,969.00	
Journal and Subscription:	19,515.00		12,948.00	
Bank Charges:	5,815.00		9,526.75	
Office Cleaning Expenses:	10,864.00		10,264.00	
Telephone & Internet Expenses:	131,719.98		90,443.88	
Travelling, Boarding Lodging Expenses:	400,906.73		607,053.47	
Consumables:	115,376.00		37,125.00	
Cartage & Transport:	4,940.00		1,600.00	
Payment to Auditors:				
Audit Fees:	27,000.00		25,000.00	
Filing of F.C-3:	7,500.00		13,000.00	
Income Tax Return & Representation:	37,000.00		35,000.00	
Legal Expenses	140,670.00		36,046.00	
AMC for Equipment:	44,199.00		35,400.00	
Miscellaneous:	16,019.56	7,392,315.37	13,462.00	5,842,156.00
PROPERTY EXPENSES:				
Repairs & Maintenance:				
Building:	779,275.51		478,161.00	
General:	54,921.00		161,769.00	
Rates and Taxes:	9,000.00		9,000.00	
Insurance	35,996.00	879,192.51	35,996.00	684,926.00
VEHICLE UPKEEP:				
Vehicle Repair and Maintenance:	52,083.00		36,166.00	
Vehicle Operation Expenses:	63,222.00		75,475.00	
Insurance	14,896.00	130,201.00	18,504.00	130,145.00
TOTAL RS...		8,401,708.88		6,657,227.00



P.N.BAHRI & CO.,

Chartered Accountants

SOIR - IM
16-A, Mussoorie Road, Dehra Dun

Schedule annexed to and forming part of the accounts as on 31st March 2015
OTHER INCOME

ANNEXURE - 6

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2015		FOR THE YEAR ENDING 31ST MARCH 2014	
	Rs.	P.	Rs.	P.
Local Donation:	103,172.00		315,400.00	
Interest on Savings Bank Account:	323,849.00		292,709.00	
Receipts for Scrap and Vegetables:	33,142.00		10,905.00	
Photocopy Income	360.00		-	
Others	2,580.00	463,103.00	11,800.00	630,814.00
TOTAL RS...		463,103.00		630,814.00



SOIR IM
16-A, MUSSOORIE ROAD, DEHRA DUN

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS AT 31ST MARCH 2015

SCHEDULE '7'

SIGNIFICANT ACCOUNTING POLICIES:

1. Accounting Conventions:

- 1:1 The accompanying financial statements have been prepared in accordance with the mandatory accounting standards issued by the Institute of Chartered Accountants of India under historical cost conventions with revenue recognized on receipt basis and expenses accounted for on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
- 1:2 The cost reflected in these statements are not adjusted to reflect the impact of the changing value in the purchasing power of money.
- 1:3 Accounts are maintained on mercantile basis. No provision is made for liabilities, which are contingent in nature as per past practice. There are no contingent liabilities in respect of claims against the Society not acknowledged as debts in respect of court cases labour disputes etc.

2. Fixed Assets:

- 2:1 Fixed Assets are carried at cost of acquisition or construction and includes freight, duties, taxes and incidental expenses related to such acquisition.
- 2:2 All the fixed assets and properties of the Society have been wholly and fully accounted for in the books of accounts. Donations in kind are not valued in accounts. The fixed assets are shown at book value and have not been revalued during the year. The management is taking necessary steps to update the stock records of fixed assets in consultation with the auditors, after conducting a detailed physical verification. Adequate insurance of all the assets is under consideration of the management; however, none of the fixed assets are insured. The assets have a realizable value, which is not less than the book value shown in the books of accounts.
- 2:3 In accordance with past practice, the society credits the sale proceeds of fixed assets to the block of assets. Therefore, profit or loss on such sale is accounted for in the income and expenditure account. However during the year no fixed assets were disposed / sold.

3. Depreciation:

The society has provided depreciation on written down value of the assets in accordance with the rates prescribed under the Income Tax Act 1961. Depreciation on additions in the Block has been charged after adjusting the sale proceeds.



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4. Adequacy of Internal Control:

The Society has a proper and adequate system of control to ensure that all assets are safeguarded, and protected against loss from unauthorized use or disposition, and that transactions are authorized, recorded, and reported correctly.

The society has an extensive system of internal controls which ensures optimal utilization and protection of resources, IT Security, accurate reporting of financial transactions and compliance with applicable laws and regulations as also internal policies and procedures.

The internal control system is supplemented by extensive statutory audits, regular reviews by management, and well-documented policies and guidelines to ensure reliability of financial and all other records to prepare financial statements and other data.

5. Provision for Taxation:

No provision has been made for Income tax as the income of the Society is exempt u/s 11 and 12 of the Income Tax Act 1961.

NOTES:

6. Various projects under Designated Fund Account for which the society has either not received any fund or no further expenses are to be made have been adjusted as per resolution of the Board of Governing Members.
7. The Society is maintaining members register, which needs to be updated.

GENERAL:

8. The society is registered under the Foreign Contribution (Regulation) Act 1976 with the Ministry of Home Affairs, Government of India, Lok Nayak Bhawan, New Delhi vide FCRA Registration No. 136370012.
9. The society is registered under the Societies Registration Act 1860 vide Reg. No. 715/81-82 Ren. No.480/2005-06 File No. I-67011 valid upto 28.4.2015. The Renewal is in process.
10. The income of the society is exempt u/s 12A (b) of the Income Tax Act vide R. No. 155/DDN/84-85.
11. The figures in the accounts and schedules have been rearranged wherever necessary and previous year figures have been accordingly regrouped.



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12. No part of the income of property of the Society was rented or continued to be rented and no part of any land, building or other property or services of the society was made or continued to be made available for the use of any member of the Managing Committee or his relatives or to any other person specified in Sec. 13(3) of the Income Tax Act, 1961 during the accounting year. Further, the society did not purchase or sell any assets, security or other property from/to the above persons and no part of the income or property of the society was diverted during the previous year or was used or applied for the benefit of any such person as mentioned here-in-above. Payments made by way of salary, allowances and other benefits and perks to the whole time working members of the Managing Committee are as per approval of the Committee.
13. No expenses in the nature of personal expenses have been charged in the books of accounts in respect of members of the Managing Committee or their relatives.

Signature to Annexure '1' to '6'


P.N.
Secretary/Treasurer
Indingal



10-Convent Road, Dehra Dun
Dated: August 28, 2015

For P.N. Bahri & Co
Chartered Accountants

[VARUN SAWHNEY]
Chartered Accountant

P.N. BAHRI & CO.

Chartered Accountants

Managing Partner

DINESH GUPTA

M.Com., LL.B., M.I.F.A., F.C.A.

Fax No : 0135-2654991, 2655704

Gram : AUDITORS

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: dineshgupta@hotmail.com

10-CONVENT ROAD,
DEHRA DUN – 248 001

The Members,

SOIR-IM

16-A, Mussoorie Road,

DEHRA DUN

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT 1961 [FORM NO. 10-B]

We have examined the Balance Sheet of **SOIR-IM** Dehra Dun (registered society) as at 31st March 2015 and the Income and Expenditure Account for the year ending on that date, which are in agreement with the books of accounts maintained by the said Institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the Society, so far as it appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us the said accounts together with and subject to the notes thereon as per annexure '6' give a true and fair view:-

- (a) In the case of the Balance Sheet of the state of affairs of the above named Institution as at 31st March 2015; and
- (b) In the case of the Income & Expenditure Account of the **DEFICIT** for the year ended on that date.

Statement of particulars is annexed hereto.



10-Convent Road, Dehra dun

Dated: August 28, 2015

For M/s P.N. Bahri & Co.,
Chartered Accountants,

[VARUN SAWHNEY]

Chartered Accountant

Mem. No. 408361

P.N. BAHRI & CO.

Chartered Accountants

STATEMENT OF PARTICULARS

NAME SOIR-IM
ADDRESS 16-A, MUSSOORIE ROAD, DEHRA DUN
ACCOUNTING YEAR 31ST MARCH 2015

- 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 the year : | Rs 5,73,14,244/- |
| 2 | Whether the Trust/Institution has exercised the option under clause (2) of the explanation of 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 : | NIL |
| 3 | Amount of income accumulated or set apart/finally set apart for application of charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under Trust wholly/in part only for such purposes. | NIL |
| 4 | Amount of income eligible for exemption under section 11(1)(c) (give details) | NIL |
| 5 | Amount of income, in addition to the amount referred to in item 3 above accumulated or set a part for specified purposes under Sec.11(2) : | NIL |
| 6 | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section11(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(1)(b)? If so, the details thereof : | NIL |
| 8 | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under Sec. 11(2) in any earlier year | NIL |
| (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 | NIL |
| (b) | has ceased to remain invested in any security referred to in Section 11(2)(i) or deposited in any account referred to in Sec. 11(2)(b)(ii) or Sec. 11(2)(b)(iii), or | NIL |
| (c) | has not been utilized for purposes for which it was accumulated or set apart, or in the year immediately following the expire thereof? If so, the details thereof : | NIL |



STATEMENT OF PARTICULARS

NAME SOIR-IM
ADDRESS 16-A, MUSSOORIE ROAD, DEHRA DUN
ACCOUNTING YEAR 31ST MARCH 2015

II. Application for 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/institution was lent, or continues to be lent in the previous year to any person referred to in Sec. 13(3) (hereinafter referred to in this Annexure as such persons?) If So, give details of the amount, rate of interest charged and the nature of security, if any. | NIL |
| 2 | Whether any land, building or other property of the trust/institution 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 charges, if any | NIL |
| 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. | NIL |
| 4 | Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. | NIL |
| 5 | Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. | NIL |
| 6 | Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received. | NIL |
| 7 | Whether any income or property of the trust/institution 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. | NIL |
| 8 | Whether any income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | NIL |



P.N. BAHRI & CO.

Chartered Accountants

STATEMENT OF PARTICULARS

NAME SOIR-IM
ADDRESS 16-A, MUSSOORIE ROAD, DEHRA DUN
ACCOUNTING YEAR 31ST MARCH 2015

III. Investment 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 & Address of the concern	Where the concern is company number and class of shares held.
1	2	3
-----NIL-----		
Nominal value of	Income from the investment	Whether the amount in Col 4 exceeds 5% the investment the capital of the concern during the prev.. year? say yes/no.
4	5	6
-----NIL-----		
TOTAL		

This is the Annexure which is referred to in the Audit Report of even date. The annexure has been prepared by the officer of the institution who has certified the persons covered by the provisions of Section 13(3). The particulars in the annexure have been broadly verified in the light of the aforesaid certificate as also the information and explanations given by the Officer and the statements of accounts for the year ending 31st March 2015 certified by us.



10-Convent Road, Dehra Dun
Dated: August 28, 2015

For M/s P.N. Bahri & Co.,
Chartered Accountants

[VARUN SAWHNEY]
Chartered Accountant
Mem. No. 408361