

# GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

## Partners

### Dinesh Gupta

M.Com., LLB., M.I.F.A., F.C.A.

### Varun Sawhney

B.Com., F.C.A.

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Address 10-Convent Road  
Dehradun – 248 001

Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, PO-Rajpur, Uttarakhand, Dehradun-248009

## ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS AT 31<sup>ST</sup> MARCH 2021

Annexure '8'

### 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 assets have a realizable value, which is not less than the book value shown in the books of accounts.
- 2:3 The society credits the sale proceeds of Fixed Assets as Income during the year, since the amount spent thereon has been claimed as expenditure in the year of purchase.

#### 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. 347900038 valid till 30-10-2021. The society has applied for further renewal under FCRA.
9. The society is registered under the Societies Registration Act 1860 vide Reg. No. 715/81-82 [New number UK06008062020003918] Ren. No. RENEW062020001644 File No. I-67011 valid up to 28.4.2025.

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10. The income of the society is exempt u/s 12A (b) of the Income Tax Act vide R. No. 155/DDN/84-85 valid till 31-03-2021. The renewal has further been renewed wef AY 2022-2023 to 2026-27 on 23-09-2021 vide URN AAAAS0850RE20162.
11. The figures in the accounts and schedules have been rearranged wherever necessary and previous year figures have been accordingly regrouped.
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.

  
President

  
Secretary

Treasurer

  
Chief Functionary

10-Convent Road, Dehra Dun.  
Dated: 22-12-2021

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants



[Varun Thakur Das Sawhney]  
Membership Number 408361  
Partner

# GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

## BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES:	Annx No.	AS ON 31ST MARCH 2021		AS ON 31ST MARCH 2020	
		Rs.	P.	Rs.	P.
<b>CAPITAL FUND:</b>					
Last Balance:		9,230,919.98		7,758,724.83	
Add/(Less) : Previous Year Adjustment:		-		19,338.00	
Add/(Less) Surplus/(Deficit) for the year:		<u>3,172,392.76</u>	12,403,312.75	<u>1,452,857.16</u>	9,230,919.98
<b>DESIGNATED FUNDS:</b>					
Pending Utilisation:	1		(5,346,998.78)		(5,622,940.78)
<b>PROVISIONS:</b>					
Gratuity Payable		137,861.00		38,611.00	
EPF / ESI / TDS Payable		<u>87,500.00</u>	225,361.00	<u>(2,576.00)</u>	36,035.00
<b>CURRENT LIABILITIES</b>					
Expenses Payable:	2		-		994,532.00
<b>TOTAL RS....</b>			<b>7,281,674.97</b>		<b>4,638,546.20</b>

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Chartered Accountants


Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009


## BALANCE SHEET AS AT 31ST MARCH 2021

ASSETS		AS ON 31ST MARCH 2021		AS ON 31ST MARCH 2020	
		Rs.	P.	Rs.	P.
FIXED ASSETS:	3		2,897,267.84		3,247,727.00
CURRENT ASSETS LOANS & ADVANCES					
SECURITY DEPOSITS AND ADVANCE	4		6,131.00		19,972.00
CASH AND BANK BALANCES:	5		4,378,276.13		1,370,847.20
<b>TOTAL RS...</b>			<b>7,281,674.97</b>		<b>4,638,546.20</b>

NOTE: Annexure '1' to '7' forming integral part of the accounts.

  
President

  
Secretary

Treasurer  
  
Chief Functionary



10-Convent Road, Dehra Dun  
Dated: 22-12-2021  
UDIN : 21408361AAAABP3743

As per our separate report of even date.

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants



[Varun Thakur Das Sawhney]  
Membership Number 408361  
Partner

SOIR - IM  
16-A, Mussoorie Road, Dehra Dun  
As on 31ST MARCH 2021

ANNEXURE - 1

Sl. No.	Project No.	PARTNERS NAME	BALANCE AS ON 01-04-2020	RECEIVED 2020-21	TOTAL	UTILISED DURING THE YEAR	BALANCE AS ON 31.3.2021
<b>I</b>							
1	851002 / 851018	Kiran Society, Varanasi	594,802.00	2,141,313.00	2,736,115.00	2,581,183.00	154,932.00
2	851014/851019	Mountain Children's Foundation, Dehradun	(546,819.00)	1,070,050.00	523,231.00	1,034,600.00	(511,369.00)
			<b>47,983.00</b>	<b>3,211,363.00</b>	<b>3,259,346.00</b>	<b>3,615,783.00</b>	<b>(356,437.00)</b>
<b>II</b>							
1	887002/851020	MESH Delhi	(1,710,293.35)	987,217.00	(723,076.35)	1,180,809.00	(1,903,885.35)
2	887008/851022	Sartha Shanti Ayog	(1,661,560.00)	1,557,000.00	(104,560.00)	678,523.00	(783,083.00)
3	851012/851021	SARD OCD	(176,451.43)	779,000.00	602,548.57	701,000.00	(98,451.43)
			<b>(3,548,304.78)</b>	<b>3,323,217.00</b>	<b>(225,087.78)</b>	<b>2,560,332.00</b>	<b>(2,785,419.78)</b>



SOIR - IM  
16-A, Mussoorie Road, Dehra Dun  
As on 31ST MARCH 2021

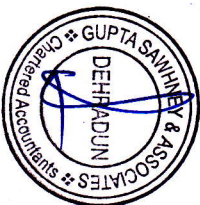
ANNEXURE - 1

Sl. No.	Project No.	PARTNERS NAME	BALANCE AS ON 01-04-2020	RECEIVED 2020-21	TOTAL	UTILISED DURING THE YEAR	BALANCE AS ON 31.3.2021
III							
1	8251303	ATI	(543,111.00)	2,342,700.00	1,799,589.00	2,277,258.00	(477,669.00)
2	851015//851023	Mount Valley Development Association, Ghan	(1,583,922.00)	1,372,462.00	(211,460.00)	1,706,857.00	(1,918,317.00)
3	851016/851024	The Himalaya Trust, Dehradun	4,414.00	1,588,815.00	1,593,229.00	1,402,385.00	190,844.00
			(2,122,619.00)	5,303,977.00	3,181,358.00	5,386,500.00	(2,205,142.00)
			(5,622,940.78)	11,838,557.00	6,215,616.22	11,562,615.00	(5,346,998.78)

*[Signature]*  
President

*[Signature]*  
Secretary / Treasurer

*[Signature]*  
Chief Functionary



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Chartered Accountants

Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

## Income & Expenditure Account for the year ending 31ST MARCH 2021

EXPENDITURE	Annx No	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
		Rs.	P.	Rs.	P.
<b>ASSISTANCE AID WORK:</b>					
SPONSOR SHIP PROJECTS					
EDUCATION				6,139,164.00	
HEALTH					
CIVIL SOCIETY					
FAIR TRADE		2,560,332.00		10,434,424.85	
ECONOMIC EMPOWERMENT		5,386,500.00		11,702,284.00	
			7,946,832.00		28,275,872.85
ADMINISTRATIVE & PROPERTY UPKE	5		12,087,356.91		14,627,667.59
DEPRECIATION :	2		430,455.17		472,684.49
PROVISION FOR GRATUITY					
SURPLUS/( DEFICIT ):			3,172,392.76		1,452,857.16
(being excess of income/expenditure over expenditure/income )					
<b>TOTAL RS...</b>			<b>23,637,036.84</b>		<b>44,829,082.09</b>





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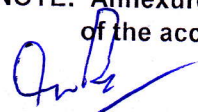
Chartered Accountants

Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009


## Income & Expenditure Account for the year ending 31ST MARCH 2021

INCOME	Annx No	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
		Rs.	P.	Rs.	P.
<b>DONATION FROM IM-SWEDEN:</b>					
Maintenance Grant Received: (including difference of exchange )			15,432,151.00		15,014,093.00
<b>Other Projects:</b>					
Provision for Gratuity Written Back					1,021,471.00
Designated Funds Paid/Utilised DTY	1		7,946,832.00		28,275,872.85
<b>OTHER INCOME</b>	<b>6</b>		258,053.84		517,645.24
<b>TOTAL RS...</b>			<b>23,637,036.84</b>		<b>44,829,082.09</b>

NOTE: Annexure '1' to '7' forming integral part  
of the accounts.

  
President


Secretary 

Treasurer  


Chief Functionary

As per our separate report of even date.

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

  
[Varun Thakur Das Sawhney]  
Membership Number 408361  
Partner

10-Convent Road, Dehra Dun  
Dated: 22-12-2021  
UDIN : 21408361AAAABP3743

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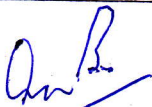
Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Schedule annexed to and Forming Part of the Accounts as on 31st March 2021

## FIXED ASSETS

ANNEXURE - 3

SL. NO.	PARTICULARS	OPENING BALANCE 1.4.2020	ADDITIONS UPTO 30.9.2020	ADDITIONS AFTER 30.9.2020	DEPRECIATION			CLOSING BALANCE 31.3.2021
					TOTAL	RATE	AMOUNT	
1	Land:	522,994.00			522,994.00	0%	-	522,994.00
2	Building:	50,688.56			50,688.56	10%	5,068.86	45,619.70
3	Furniture & Fixtures:	330,225.84			330,225.84	10%	33,022.58	297,203.26
4	Vehicles:	1,277,029.63			1,277,029.63	15%	191,554.44	1,085,475.19
5	Kitchen Equipment:	67,649.58			67,649.58	15%	10,147.44	57,502.14
6	Water Tank:	299,472.83			299,472.83	15%	44,920.92	254,551.91
7	Tools and Accessories:	7,630.45			7,630.45	15%	1,144.57	6,485.89
8	Equipments:	229,058.86			229,058.86	15%	34,358.83	194,700.03
9	Photostat Machine:	43,507.96			43,507.96	15%	6,526.19	36,981.77
10	Computers & Laptops:	126,614.84			126,614.84	40%	50,645.94	75,968.90
11	Generator:	3,719.04			3,719.04	15%	557.86	3,161.19
12	Mobile Phone:	70,712.84		79,996.00	150,708.84	15%	16,606.63	134,102.22
13	Printer:	39,785.59			39,785.59	15%	5,967.84	33,817.75
14	Invertor	65,098.76			65,098.76	15%	9,764.81	55,333.95
15	Fire Extinguisher	11,072.87			11,072.87	15%	1,660.93	9,411.94
16	Solar Water Heater	77.16			77.16	40%	30.86	46.29
17	Air conditioner and stabilizer	17,881.32			17,881.32	15%	2,682.20	15,199.13
18	Computer Softwares	31,182.37			31,182.37	25%	7,795.59	23,386.78
19	Projector	33,415.63			33,415.63	15%	5,012.34	28,403.28
20	Fan	19,908.87			19,908.87	15%	2,986.33	16,922.54
TOTAL RS...		3,247,727.00	-	79,996.00	3,327,723.00		430,455.17	2,897,267.84

  
President

  
Secretary

Treasurer

  
Chief Functionary



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Schedule annexed to and forming part of the accounts as on 31ST MARCH 2021  
SECURITY DEPOSITS AND ADVANCES:

ANNEXURE - 2

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
	Rs.	P.	Rs.	P.
<b>EXPENSES PAYABLE:</b>				
Audit Fees Payable	-		197,229.00	
Payable to Staff for Gratuity	-		797,303.00	
				994,532.00
				<b>994,532.00</b>

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Schedule annexed to and forming part of the accounts as on 31ST MARCH 2021  
SECURITY DEPOSITS AND ADVANCES:

ANNEXURE - 4

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
	Rs.	P.	Rs.	P.
<b>SECURITY DEPOSITS AND ADVANCES:</b>				
Tax Deducted at Source AY 2019-20	-		15,770.00	
Tax Deducted at Source AY 2020-21	4,202.00		4,202.00	
Advance to Staff for Expenses	1,929.00	6,131.00	-	19,972.00
		6,131.00		19,972.00

ANNEXURE - 5

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
	Rs.	P.	Rs.	P.
<b>CASH AND BANK BALANCES:</b>				
With UCO Bank:				
In Savings Bank A/c : 03420110021057	480,387.44		496,032.69	
With State Bank of India:				
In Savings Bank A/c : 10901535961	3,406,113.69		383,175.51	
With Kotaak Mahindra Bank :				
In Saving Bank A/c : 6613044103	214,034.00		206,032.00	
With Kotaak Mahindra Bank :				
In Saving Bank A/c : 661844437	276,282.00		281,889.00	
Cash in hand:	1,459.00		3,718.00	
		4,378,276.13		1,370,847.20
		4,378,276.13		1,370,847.20

President



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Treasurer

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Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Schedule annexed to and forming part of the accounts as on 31ST MARCH 2021  
ADMINISTRATIVE & PROPERTY UPKEEP EXPENSES

ANNEXURE - 6

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
	Rs.	P.	Rs.	P.
<b>ADMINISTRATIVE EXPENSES:</b>				
Salary and Allowances:	8,639,815.00		8,604,518.00	
Staff Welfare:	190,274.00		325,615.96	
Staff Insurance	256,027.00		280,945.00	
Social Staff Costs:(Including Gratuity)	626,204.00		1,762,709.00	
Staff Entertainment	40,521.00		45,612.00	
Medical Insurance	157,488.00		104,050.00	
Staff Training	3,068.00		27,438.00	
Programs and Seminars and Conferences	197,018.00		345,602.00	
Expenses for Sponsor / Behalf of Donor	-		205,136.00	
Electricity & Water Charges:	235,508.00		241,866.00	
Postage:	4,864.00		802.00	
Printing and Stationery:	179,677.00		88,689.00	
Bank Charges:	2,193.91		4,131.21	
Telephone & Internet Expenses:	238,481.00		206,597.42	
Travelling, Boarding Lodging Expenses:	276,950.00		1,072,480.00	
Consumables:	32,255.00		51,204.00	
Payment to Auditors:				
Audit Fees:	65,000.00		50,000.00	
Legal & Professional Expenses	612,455.00		568,664.00	
Miscellaneous:	8,750.00	11,766,548.91	1,665.00	13,987,724.59
<b>PROPERTY EXPENSES:</b>				
Security Expenses	57,400.00		82,291.00	
Building & General:	-		318,884.00	
General:	107,845.00		79,479.00	
Rates and Taxes:	97,030.00		47,931.00	
Insurance	-	262,275.00	64,417.00	593,002.00
<b>VEHICLE UPKEEP:</b>				
Vehicle Repair and Maintenance:	29,455.00		1,036.00	
Vehicle Operation Expenses:	11,876.00		29,424.00	
Insurance	17,202.00	58,533.00	16,481.00	46,941.00
<b>TOTAL RS...</b>		<b>12,087,356.91</b>		<b>14,627,667.59</b>



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Swedish Organisation for Individual Relief (SOIR-IM)  
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

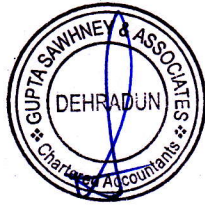
Schedule annexed to and forming part of the accounts as on 31ST MARCH 2021  
OTHER INCOME

ANNEXURE - 7

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2021		FOR THE YEAR ENDING 31ST MARCH 2020	
	Rs. P.	Rs. P.	Rs. P.	Rs. P.
Local Income:				
Interest on FDR & Savings Bank Account:	173,124.00		234,722.00	
Written Back / Off :	53,895.00		(8,798.72)	
Amount Reccovered from Guest House :	31,034.84	258,053.84	291,721.96	517,645.24
<b>TOTAL RS...</b>		<b>258,053.84</b>		<b>517,645.24</b>



President



Secretary

Treasurer



Chief Functionary