

UNITED WAY OF DELHI  
D- 2/2513 VASANT KUNJ  
New Delhi-110070

**BALANCE SHEET (CONSOLIDATED) AS AT 31st March, 2014**

PARTICULARS	SCH.	As At March31.2014 (Rs.)	As At March31.2013 (Rs.)
<b><u>SOURCES OF FUNDS :</u></b>			
CORPUS FUND		100	100
ASSETS FUND		2,33,166	39,537
GRANTS UNUTILISED	1	220,81,826	74,03,457
<b><u>GENERAL FUND</u></b>			
Opening Balance		10,51,423	12,88,128
Add:- Surplus / (Deficit) for the year Trf from Statement of Income and Expenditure		(1,58,277)	(2,36,705)
		<b>8,93,146</b>	<b>10,51,423</b>
<b>TOTAL</b>		<b>232,08,238</b>	<b>84,94,517</b>
<b><u>APPLICATION OF FUNDS :</u></b>			
<b><u>FIXED ASSETS (Funded by Project Grants)</u></b>	2	2,33,166	39,537
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES:</u></b>			
<b><u>CURRENT ASSETS</u></b>			
<b>Cash and Cash Equivalents</b>			
Balance in current Account with Citi Bank - FCRA		5,989	9,766
Balance in current Account with Citi Bank - NFCRA		61,548	1,70,586
Fixed Deposits with Citi Bank - FCRA		202,39,000	46,50,000
Fixed Deposits with Citi Bank - NFCRA		23,15,000	5,46,000
<b><u>Loans and Advances (Unsecured Considered good)</u></b>			
Amount Recovearble	3	8,23,722	34,58,320
TDS Receivable		1,27,177	24,248
		<b>235,72,436</b>	<b>88,58,920</b>
<b>LESS:</b>			
<b><u>CURRENT LIABILITIES AND PROVISIONS</u></b>	4	5,97,364	4,03,940
<b>NET CURRENT ASSETS</b>		<b>229,75,072</b>	<b>84,54,980</b>
<b>Total</b>		<b>232,08,238</b>	<b>84,94,517</b>

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Annex. 1

AS PER OUR SEPARATE REPORT  
OF EVEN DATE ATTACHED

For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
FRN: 000038N

For United Way of Delhi

(K. N. GUPTA)  
Partner  
M. No. 09169



United Way of Delhi

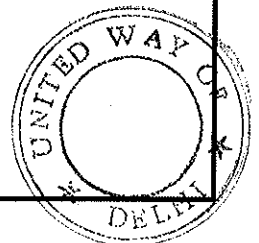
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United Way of Delhi

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Place: New Delhi

Date: 29 SEP 2014



UNITED WAY OF DELHI  
D- 2/2513 VASANT KUNJ  
New Delhi-110070

**STATEMENT OF INCOME AND EXPENDITURE (CONSOLIDATED) FOR THE  
YEAR ENDED 31st MARCH, 2014**

PARTICULARS	SCH. No.	Current Year (Rs.)	Previous Year (Rs.)
<b>A. INCOME :</b>			
Project Grants to the Extent Utilised	1	99,62,784	16,47,993
Overheads recovered from Project Grants	1	15,54,108	53,520
Donation Received	5	29,63,538	19,90,370
Interest on FDR's		8,47,065	93,789
Membership Fees		1,10,000	25,000
<b>TOTAL INCOME (A)</b>		<b>154,37,495</b>	<b>38,10,672</b>
<b>B. EXPENDITURE :</b>			
Project expenses against Grants	1	99,62,784	16,47,993
Event & Other Projects expenses	6	32,90,943	8,68,000
Administrative Expenses	7	23,42,045	15,31,384
<b>TOTAL EXPENDITURE (B)</b>		<b>155,95,772</b>	<b>40,47,377</b>
<b>Surplus / (Deficit) For the Year Carried to the Balance Sheet (A-B)</b>		<b>(1,58,277)</b>	<b>(2,36,705)</b>

ACCOUNTING POLICIES AND NOTES TO  
ACCOUNTS

Annex. 1

AS PER OUR SEPARATE REPORT OF EVEN DATE  
ATTACHED

For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
FRN : 000038N

For United Way of Delhi

*K. N. Gupta*  
(K. N. GUPTA)

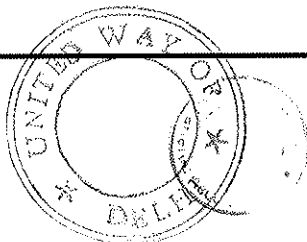
Partner  
M. No. 09169

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Place: New Delhi

Date: 29 SEP 2014



FIXED ASSETS

Schedule No: 2

Description	Gross block				Depreciation			Net block		
	As at April 1, 2013	Additions during the year	Sales/ adjustments	As At 31st Mar 2014	Upto 31st Mar 2013	For the year	Sales/ adjustments	Upto 31st Mar 2014	As at March 31, 2014	As at March 31, 2013
<b>Funded by Project Grants</b>										
(A) Evening Clinic Furniture and Fixtures	42,056	-	-	42,056	15,770	4,206	-	19,976	22,079	26,285
Inventor	20,000	-	-	20,000	6,750	4,000	-	10,750	9,250	13,250
Laptop	19,150	-	-	19,150	19,149	-	-	19,149	1	1
<b>(B) United Way Worldwide</b>	<b>81,206</b>	<b>-</b>	<b>-</b>	<b>81,206</b>	<b>41,669</b>	<b>8,206</b>	<b>-</b>	<b>49,875</b>	<b>31,330</b>	<b>39,536</b>
Mobile Van & Science Centre	17,13,048	-	-	17,13,048	17,13,047	-	-	17,13,047	1	1
<b>(C) Pehal Project</b>	<b>17,13,048</b>	<b>-</b>	<b>-</b>	<b>17,13,048</b>	<b>17,13,047</b>	<b>-</b>	<b>-</b>	<b>17,13,047</b>	<b>1</b>	<b>1</b>
Projector	-	32,500	-	32,500	-	2,708	-	2,708	29,792	-
Inventor	-	23,200	-	23,200	-	3,867	-	3,867	19,333	-
	-	55,700	-	55,700	-	6,575	-	6,575	49,125	-
<b>(C) Science Centre</b>										
Projector	-	24,500	-	24,500	-	2,858	-	2,858	21,642	-
H Theater/LCD	-	28,414	-	28,414	-	3,315	-	3,315	25,099	-
Dell Dektop	-	34,577	-	34,577	-	6,723	-	6,723	27,854	-
Printer	-	4,450	-	4,450	-	519	-	519	3,931	-
Generator	-	56,836	-	56,836	-	6,631	-	6,631	50,205	-
	-	1,48,777	-	1,48,777	-	20,046	-	20,046	1,28,731	-
<b>(D) Capacity Building Project (Caterpillar)</b>										
Laptop	-	33,200	-	33,200	-	9,221	-	9,221	23,979	-
	-	33,200	-	33,200	-	9,221	-	9,221	23,979	-
<b>Total</b>	<b>17,94,254</b>	<b>2,37,677</b>	<b>-</b>	<b>20,31,931</b>	<b>17,54,716</b>	<b>44,048</b>	<b>-</b>	<b>17,98,764</b>	<b>2,33,166</b>	<b>39,537</b>
<b>Previous Year</b>	<b>17,94,254</b>			<b>17,94,254</b>	<b>12,29,580</b>	<b>5,25,136</b>		<b>17,54,716</b>		<b>39,537</b>



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**GRANTS RECEIVED, UTILISED AND UNSPENT BALANCE**

Project / Donor	(Amount in Rs.)						
	1 Opening Unspent Balance as on 01.04.2013	2 Grants received during the year	3 Grant Utilised during the year	4 Grant Utilised for Purchase of Fixed Assets	5 Recovery of UWD Admin Expenses	6 Total (3 to 5)	Closing Unspent Balance as on 31.03.2014
<b>A - FCRA</b>							
<b>(I) Grant From United Way Worldwide</b>							
Quality Education Program	9,46,886		2,18,705			2,18,705	7,28,181
Petal	22,97,767		17,62,274	55,700	1,81,797	19,99,771	2,97,996
Volunteer Cell Program	5,202		5,202			5,202	-
Healthy Habits Happy Life	7,17,525		1,67,440		16,744	1,84,184	5,33,341
High School Education Program	-	12,66,588	10,25,000		1,02,500	11,27,500	1,39,088
Community Based Nutrition Program	-	3,25,313	3,09,860		15,453	3,25,313	-
Reaching out to Elderly	-	5,44,680	1,66,400		16,640	1,83,040	3,61,640
Going to School Education for All	-	11,47,410	2,68,000		26,800	2,94,800	8,52,610
Science Centre	-	26,78,500	11,82,190	1,48,777	1,33,097	14,64,064	12,14,436
Swavlamban - Project	12,62,312		12,62,312			12,62,312	-
Financial Literacy	12,62,313		8,73,008		87,301	9,60,309	3,02,004
Seed Money	-	41,60,229	-			-	41,60,229
UWD Capacity Building	-	60,59,865	4,81,137	33,200	51,434	5,65,771	54,94,094
Education Initiative - Pragati - Uniform	-	19,36,100	-			-	19,36,100
	64,92,805	181,72,035	77,21,528	2,37,677	6,85,116	86,44,321	1,60,19,718
<b>(II) Grant From Other</b>							
Airtel Marathon	-	12,60,000	2,00,000		65,000	2,65,000	9,95,000
Evening Clinic	6,43,671	6,92,138	6,27,188			6,27,188	7,08,621
Adding Wings and Building Community	-	1,90,159			1,50,287	1,50,287	39,872
Mid Day Meal Program	-	2,00,000	90,000		40,673	90,000	1,10,000
Nutrition film	-	2,50,000	2,09,327			2,09,327	-
Science Centre	-	26,59,000					26,59,000
Education Support Program	-	5,28,597	1,10,000		4,18,597	5,28,597	-
<b>Total - II</b>	<b>6,43,671</b>	<b>57,79,894</b>	<b>12,36,515</b>	<b>-</b>	<b>6,74,557</b>	<b>19,11,072</b>	<b>45,12,493</b>
<b>Total A</b>	<b>71,35,676</b>	<b>2,39,51,929</b>	<b>89,58,043</b>	<b>2,37,677</b>	<b>13,59,673</b>	<b>1,05,55,393</b>	<b>2,05,32,211</b>
<b>Previous Year</b>	<b>19,30,926</b>	<b>65,67,625</b>	<b>13,62,875</b>	<b>-</b>	<b>-</b>	<b>13,62,875</b>	<b>71,35,676</b>
<b>B - NFCRA</b>							
Education Program	2,67,781	19,44,347	10,04,741	-	1,94,435	11,99,176	10,12,952
Deloitte		5,36,663					5,36,663
<b>Total - B</b>	<b>2,67,781</b>	<b>24,81,010</b>	<b>10,04,741</b>	<b>-</b>	<b>1,94,435</b>	<b>11,99,176</b>	<b>15,49,615</b>
<b>Previous Year - B</b>	<b>-</b>	<b>6,06,419</b>	<b>2,85,118</b>	<b>-</b>	<b>53,520</b>	<b>3,38,638</b>	<b>2,67,781</b>
<b>Grand Total A + B</b>	<b>74,03,457</b>	<b>2,64,32,939</b>	<b>99,62,784</b>	<b>2,37,677</b>	<b>15,54,108</b>	<b>1,17,54,569</b>	<b>2,20,81,826</b>
<b>Previous Year A+B</b>	<b>19,30,926</b>	<b>71,74,044</b>	<b>16,47,993</b>	<b>-</b>	<b>53,520</b>	<b>17,01,513</b>	<b>74,03,457</b>

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Rs. 53520/- Previous year shown as Donation Received instead of UWD Admin fees recovery



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SCHEDULES TO ACCOUNTS

SCHEDULE NO. 5

DONATIONS / COLLECTIONS

PARTICULARS	As at March 31, 2014			As at March 31, 2013		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Summer Spring Event	6,00,000	15,46,315	21,46,315		2,97,000	2,97,000
United Way Campaign	37,000	6,17,600	6,54,600		-	-
Eveing Clinic Collections		72,520	72,520		76,370	76,370
Delhi Half Marathon		-	-		16,17,000	16,17,000
Donation Others		90,103	90,103		-	-
<b>TOTAL</b>	<b>6,37,000</b>	<b>23,26,538</b>	<b>29,63,538</b>	<b>-</b>	<b>19,90,370</b>	<b>19,90,370</b>

Schedule No. 6

EVENT & OTHER PROJECT EXPENSES

PARTICULARS	As at March 31, 2014			As at March 31, 2013		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Summer Spring	4,22,380	7,79,384	12,01,764		4,50,000	4,50,000
United Way Campaign	3,66,360	3,24,800	6,91,160		-	-
Sport Day Event	56,000	-	56,000		-	-
Other Misc Project	44,000	-	44,000		-	-
Day Care Centre		6,00,000	6,00,000		4,18,000	4,18,000
Construction of Toilets at Govt School		2,57,600	2,57,600		-	-
Non Formal Education		2,55,600	2,55,600		-	-
Uttarakhand Relief fund		1,84,819	1,84,819		-	-
<b>TOTAL</b>	<b>8,88,740</b>	<b>24,02,203</b>	<b>32,90,943</b>	<b>-</b>	<b>8,68,000</b>	<b>8,68,000</b>

SCHEDULE NO. 7

ADMINISTRATIVE EXPENSES

PARTICULARS	As at March 31, 2014			As at March 31, 2013		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Salary & Allowances	11,05,996	3,75,000	14,80,996	75,000	8,15,614	8,90,614
Professional Charges	3,06,400	2,00,000	5,06,400	40,000	2,22,345	2,62,345
Insurance Expenses	50,330	-	50,330	-	-	-
Food Security Council India		-	-		1,50,000	1,50,000
Travelling & Conveyance Expenses	1,12,367	-	1,12,367	29,327	21,105	50,432
Communication & Internet Charges	39,664	-	39,664	13,257	1,980	15,237
Repair & Maintenance	3,452	-	3,452	-	6,000	6,000
Bank Charges	2,837	531	3,368	1,673	256	1,929
Printing & Stationery	13,962	842	14,804	2,733	525	3,258
WEB Charges	-	-	-	6,630	-	6,630
Courier Charges	2,255	-	2,255	30	-	30
Staff Welfare Expenses	5,475	2,318	7,793	6,269	4,216	10,485
Membership Fees Paid		50,000	50,000		50,000	50,000
Audit Fees		67,416	67,416		84,270	84,270
Rates & Taxes		3,200	3,200		155	155
<b>TOTAL</b>	<b>16,42,738</b>	<b>6,99,307</b>	<b>23,42,045</b>	<b>1,74,918</b>	<b>13,56,466</b>	<b>15,31,384</b>

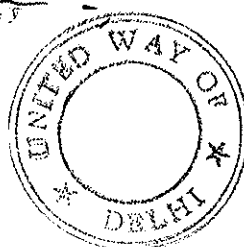


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**SCHEDULES TO ACCOUNTS**

**SCHEDULE NO. 3**

**LOANS & ADVANCES (Unsecured considered good)**

PARTICULARS	As at March 31, 2014			As at March 31, 2013		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Project Advances	4,50,000		4,50,000	2437107	9,70,796	34,07,903
Advances for Fund Raising Event	-		-	50000		50,000
Amount Recoverable from Event	1,47,000		1,47,000			
Imprest Advance	31,251	7,523	38,774		417	417
Prepaid Expenses	5,850		5,850			-
Interest Accrued on FDR	1,81,444	654	1,82,098			-
			-			-
<b>TOTAL</b>	<b>8,15,545</b>	<b>8,177</b>	<b>8,23,722</b>	<b>24,87,107</b>	<b>9,71,213</b>	<b>34,58,320</b>

**SCHEDULE NO. 4**

**CURRENT LIABILITIES AND PROVISIONS**

PARTICULARS	As at March 31, 2014			As at March 31, 2013		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Payable to Staff	1,227		1,227	5371	28,235	33,606
Salary & Expenses Payable	4,20,313	7,565	4,27,878	174759		1,74,759
Sundry Creditors	58,733		58,733	75025	18,540	93,565
TDS Payable	42,110		42,110	17740		17,740
Audit fees payable		67,416	67,416		84,270	84,270
<b>TOTAL</b>	<b>5,22,383</b>	<b>74,981</b>	<b>5,97,364</b>	<b>2,72,895</b>	<b>1,31,045</b>	<b>4,03,940</b>



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UNITED WAY OF DELHI

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2013-14

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A : SIGNIFICANT ACCOUNTING POLICIES

**1. Basis of Accounting**

The Financial Statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles followed in India.

**2. Revenue Recognition**

- a) Grants from various funding agencies are recognized on receipt basis. Grants to the extent utilized to meet the project expenditure are transferred to Income & Expenditure Account and balance amounts shown as "Unutilized Grants" in the Balance Sheet.
- b) Overhead expenses charged to the project grants as per the respective grant agreements / budgets and treated as Income of the society.
- c) Grants disbursed to Sub-Grantees for various projects are accounted as utilised on disbursement basis.
- d) Untied donations / grants received during the year have been treated as Income.
- e) Membership Dues received during the year have been accounted as Income.
- f) Interest received on the fixed deposits out of grant un-utilised balance are treated as Income of the Society.

**3. Fixed Assets / Asset Fund**

Fixed assets procured out of grant are charged off against the said grant as per the terms and conditions set out under the Grant agreement. However to reflect a true picture of assets owned by the Trust, these have been capitalized in the Balance Sheet against Asset Fund.

Assets once fully depreciated, but not disposed off are retained in the asset at a token value till disposed, for the purposes of internal controls.

**4. Depreciation**

Depreciation has been provided in the books of accounts at pro-rata basis from the month when the asset is purchased using Straight Line Method at the rate stated below:-

Description	Depreciation Rate %	
	Upto 2012-13	From 2013-14
Furniture & fixtures	15	10
Equipment, Projector & Invertor	40	20
Mobile Vehicle	40	20
Computer	60	33.33

To reflect this reduction in value of assets purchased through Grants, the depreciation on assets is transferred to Asset Fund.



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**5. Foreign Currency Transactions**

Grants / Donations received in Foreign Currency from "Foreign sources" are directly credited to FCRA Bank Account and recognized at the exchange rate prevalent on the date of receipt.

**5. Income and Expenditure Account**

Expenditure under Income & Expenditure Account is disclosed as programme expenditures incurred against specific donor programme. Expenditure, if any, not changed against any of the projects, it has been disclosed separately under Income & Expenditure Account.

**6. Employee Benefits**

(a) The "Employees Provident Fund and Miscellaneous Provisions Act, 1952", is not presently applicable to UNITED WAY OF DELHI as it does not employ 20 or more employees.

(b) Gratuity & Leave Encashment is not applicable to the Society hence no provision is made for Gratuity & Leave Encashment.

**7 Investment**

Investments mainly comprise fixed deposits with banks which are valued at cost.

**B Notes to the Accounts**

- 1a) United Way of Delhi is registered under Societies Registration Act of 1860 bearing Registration no S/ 63502 / 2008 dated 26.09.2008.
- 1b) The society is registered under 12A of the Income Tax Act, 1961 bearing Registration No. DIT(E)80G/2011-12/U-309/5587 DT. 06.03.2012.
- 1c) Permanent Account Number (PAN) – AAATU3327J.
- 1d) The society is registered under Foreign Contribution (Regulation) Act, 1976 bearing registration No 231661398 dated 30.01.2013 valid for 5 years.
2. Remuneration to Executive Director Ms Anupama Kalra Rs. 10,20,700 paid during the year 2013-14 ( previous year Rs ~~850,000~~) being a Key Management personnel.
3. **Contingent Liabilities**  
There is no known contingent liabilities as at the end of the financial year.
4. Previous year figures have been regrouped wherever required to make them comparable with current year figures.

For United Way of Delhi

Place : New Delhi  
Dated : September 29, 2014



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