

**SPECIAL OLYMPICS BHARAT**  
BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	NOTE NO	Amounts (in Rs.)	
		AS AT 31-03-2024 ₹	AS AT 31-03-2023 ₹
<b>I. LIABILITIES</b>			
(1) TRUST FUND	1	2,28,27,019	1,78,52,300
(2) EARMARKED FOREIGN CONTRIBUTIONS	2	6,30,96,971	5,78,58,755
<b>(3) NON-CURRENT LIABILITIES</b>			
(a) Long-Term Borrowings		-	-
<b>(4) CURRENT LIABILITIES</b>			
(a) Short-Term Borrowings		-	-
(b) Sundry Creditors	3	8,14,088	4,59,098
(c) Others Current Liabilities	4	2,02,636	99,736
		<u>8,69,40,714</u>	<u>7,62,69,889</u>
<b>II. ASSETS</b>			
<b>(1) NON-CURRENT ASSETS</b>			
(a) Property, Plant, Equipment and Intangible Assets	5		
(i) Tangible Assets		86,12,228	92,16,370
(ii) Intangible Assets		99,396	1,32,528
(b) Long-Term Loans & Advances	6	2,28,530	2,28,530
(c) Non Current Investment	7	2,33,23,604	2,33,23,604
<b>(2) CURRENT ASSETS</b>			
(a) Stock at Store	8	35,95,481	61,62,646
(b) Cash & Cash Equivalents	9	4,14,63,968	2,67,39,514
(c) Other Current Assets	10	96,17,507	1,04,66,697
		<u>8,69,40,714</u>	<u>7,62,69,889</u>

**Notes forming part of accounts**

Notes No. referred to above form an integral part of accounts  
As per our report of even date annexed hereto

FOR RAMANAND GOYAL & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 002384C

*Archit Aggarwal*  
(ARCHIT AGGARWAL)  
PARTNER  
M NO - 534937  
UDIN: 24534937 BNF MPC 5695

PLACE: NEW DELHI  
DATE: 31.10.2024

FOR SPECIAL OLYMPICS BHARAT

*M Nadda*

(Dr. Mrs. MALLIKA NADDA)  
CHAIRPERSON

*D.G. Chaudhary*

(Dr. D.G. CHAUDHARY)  
GENERAL SECRETARY

**SPECIAL OLYMPICS BHARAT**  
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	NOTE NO	Amounts (in Rs.)	
		FOR THE PERIOD ENDED 31-03-2024	FOR THE PERIOD ENDED 31-03-2023
<b>INCOME</b>			
I. Grants and Other Donations	11	8,64,50,421	12,98,53,062
II. Other Income	12	10,74,229	10,35,980
<b>TOTAL INCOME</b>		<b>8,75,24,650</b>	<b>13,08,89,042</b>
<b>III. EXPENDITURES</b>			
Events, Games, Programme, Sports & Other Expenses	13	5,97,90,784	13,49,35,984
Salary & Honorarium Expense	14	1,67,15,542	1,51,79,707
Depreciation and Amortisation Expenses	5	8,05,389	10,18,358
<b>TOTAL EXPENDITURES</b>	15	<b>7,73,11,715</b>	<b>15,11,34,049</b>
<b>IV. SURPLUS</b>			
Excess/(Deficit) of Income Over Expenditure (Domestic)		49,74,719	(2,12,29,518)
Excess/(Deficit) of Income Over Expenditure (FCRA)		52,38,216	9,84,511
<b>NETT SURPLUS / (DEFICIT)</b>		<b>1,02,12,935</b>	<b>(2,02,45,007)</b>

**Notes forming part of accounts**

Schedules referred to above form an integral part of accounts  
As per our report of even date annexed hereto

**FOR RAMANAND GOYAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 002384C

*Archit Aggarwal*  
(ARCHIT AGGARWAL)  
PARTNER  
M NO - 534937.  
UDIN: 24534937-BKFMPC 5695

PLACE: NEW DELHI  
DATE: 31.10.2024



**FOR SPECIAL OLYMPICS BHARAT**

*M Nadda*  
(Dr. Mrs. MALLIKA NADDA)  
CHAIRPERSON

*D.G. Chaudhary*

(Dr. D.G. CHAUDHARY)  
GENERAL SECRETARY

**SPECIAL OLYMPICS BHARAT**  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

PARTICULARS	Amounts (in Rs.)	
	AS AT 31-03-2024 ₹	AS AT 31-03-2023 ₹
<b>RECEIPTS</b>		
Opening Balance		
Bank Accounts	2,67,39,037	3,08,46,752
Cash In Hand	477	1,318
<b>Receipts</b>		
Domestic Grants, Contributions & Donations	6,41,62,765	9,35,00,227
Foreign Grants Contributions & Donations (FCRA)	2,22,87,656	3,63,52,835
Bank Interest	10,74,229	10,35,980
	<b>11,42,64,164</b>	<b>16,17,37,112</b>
<b>PAYMENTS</b>		
<b>Revenue &amp; Capital Expenditure</b>		
Programme Expenses	4,70,32,547	11,64,68,866
Advertising Expenses	7,68,464	50,150
Audit Fees	80,000	80,000
Computer Repair & Maintenance	2,53,975	1,99,018
Festival Celebration Expenses	1,86,768	11,71,774
Electricity Expenses	2,51,856	2,67,106
Telephone expenses	93,351	1,28,626
Conveyance Expenses	9,03,811	4,07,397
Meeting Expenses	1,27,271	-
Misc Expenses	3,59,374	16,827
Office Expenses	17,05,391	5,24,470
Printing & Stationery	10,12,308	5,94,297
Courier & Postage Expenses	1,92,072	21,24,028
Professional & Consultancy Fees services Expenses	8,11,000	10,81,900
Rent Expenses	4,48,609	6,00,684
Travelling expenses	16,26,000	9,96,280
Vehicle insurance	96,109	74,737
Vehicle Running & Maintenance Expenses	6,47,697	9,16,527
Water expenses	- 9,125	-
Website maintenance Expenses	1,26,603	1,11,195
AMC Charges	2,46,794	6,490
Bank Charges & Financial Cost	3,817	35,655
Office Repair & Maintenance	1,95,680	-
Salary & Stipend Expenses	1,67,15,542	1,51,79,707
Staff Welfare Expenses	44,998	46,936
Purchase of Fixed Assets	1,68,115	1,21,424
Decrease in Assets	(8,49,190)	(61,05,487)
Increase in Liabilities	(4,57,890)	(1,01,009)
<b>Closing Balance</b>		
Bank Accounts	4,14,63,652	2,67,39,037
Cash In Hand	316	477
	<b>11,42,64,164</b>	<b>16,17,37,112</b>

**Notes forming part of accounts**

Notes No. referred to above form an integral part of accounts  
As per our report of even date annexed hereto

FOR RAMANAND GOYAL & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 002384C

*Archit Aggarwal*  
(ARCHIT AGGARWAL)  
PARTNER

M NO - 534937  
UDIN: 24534937 BX AMPL 5695

PLACE: NEW DELHI  
DATE: 31.10.2024



FOR SPECIAL OLYMPICS BHARAT

*M Nadda*

(Dr. Mrs. MALLIKA NADDA)  
CHAIRPERSON

*D. G. Chaudhary*

(Dr. D.G. CHAUDHARY)  
GENERAL SECRETARY

## SPECIAL OLYMPICS BHARAT

Notes forming part of the Financial Statements

PARTICULARS	NOTE NO	Amounts (in Rs.)	
		AS AT 31-03-2024 ₹	AS AT 31-03-2023 ₹
<b>NOTE NO. "1"</b>			
<b>TRUST FUND</b>			
Trust Fund consists of the following:			
Opening Balance		1,78,52,300	3,90,81,818
Add: Excess of Income over Expenditure		49,74,719	(2,12,29,518)
		<u>2,28,27,019</u>	<u>1,78,52,300</u>
<b>NOTE NO. "2"</b>			
<b>EARMARKED FOREIGN CONTRIBUTIONS</b>			
Earmarked Foreign Contributions consists of the following:			
Opening Balance		5,78,58,755	5,68,74,244
Add: Excess of Income over Expenditure		52,38,216	9,84,511
		<u>6,30,96,971</u>	<u>5,78,58,755</u>
<b>NOTE NO. "3"</b>			
<b>SUNDRY CREDITORS</b>			
Sundry Creditors consists of the following:			
Sundry Creditors		8,14,088	4,59,098
		<u>8,14,088</u>	<u>4,59,098</u>
<b>NOTE NO. "4"</b>			
<b>OTHER CURRENT LIABILITIES</b>			
Other Current Liabilities consists of the following:			
Expenses Payable		1,60,000	80,000
Statutory Dues Payable		42,636	19,736
		<u>2,02,636</u>	<u>99,736</u>



**SPECIAL OLYMPICS BHARAT**  
SCHEDULE OF FIXED ASSETS AS AT 31.03.2024

NOTE NO "5"

**PROPERTY, PLANT, EQUIPMENT AND INTANGIBLE ASSETS**

Property, Plant, Equipment and Intangible Assets consists of the following:

PARTICULARS	W.D.V. AS ON 01.04.2023	ADDITION BEFORE 30.9.2023	ADDITION AFTER 30.09.2023	SALES DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2024
<b>Property, Plant &amp; Equipments</b>							
Building	43,61,900	-	-	-	43,61,900	-	43,61,900
Plant and Machinery	1,22,234	35,000	-	-	1,57,234	20,960	1,36,274
Vehicles	28,84,102	-	-	-	28,84,102	4,32,615	24,51,487
Office equipment	2,84,086	-	-	-	2,84,086	42,613	2,41,473
Furniture and fittings	9,35,936	-	-	-	9,35,936	93,594	8,42,342
Computers & Printers	5,12,398	-	1,33,115	-	6,45,513	1,65,118	4,80,395
Mobile Phone	1,15,714	-	-	-	1,15,714	17,357	98,357
<b>Total (A)</b>	<b>92,16,370</b>	<b>35,000</b>	<b>1,33,115</b>	<b>-</b>	<b>93,84,485</b>	<b>7,72,257</b>	<b>86,12,228</b>
<b>Intangible assets</b>							
Computer Software	1,32,528	-	-	-	1,32,528	33,132	99,396
<b>TOTAL (B)</b>	<b>1,32,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,32,528</b>	<b>33,132</b>	<b>99,396</b>
<b>TOTAL (A+B)</b>	<b>93,48,898</b>	<b>35,000</b>	<b>1,33,115</b>	<b>-</b>	<b>95,17,013</b>	<b>8,05,389</b>	<b>87,11,624</b>



**SPECIAL OLYMPICS BHARAT**  
Notes forming part of the Financial Statements

PARTICULARS	NOTE NO	Amounts (in Rs.)	
		AS AT 31-03-2024 ₹	AS AT 31-03-2023 ₹
<b>NOTE NO. "6"</b>			
<b>LONG TERM LOANS AND ADVANCES</b>			
Long Term Loans and Advances consists of the following:			
Security Deposits		2,28,530	2,28,530
		<u>2,28,530</u>	<u>2,28,530</u>
<b>NOTE NO. "7"</b>			
<b>NON-CURRENT INVESTMENTS</b>			
Non-Current Investments consists of the following:			
<b>Mutual Funds:</b>			
UTI Equity Tax Saving Plan		1,00,00,000	1,00,00,000
UTI Focussed Fund Series VI		1,00,00,000	1,00,00,000
Investment in Fixed Deposit (States)		33,23,604	33,23,604
		<u>2,33,23,604</u>	<u>2,33,23,604</u>
<b>NOTE NO. "8"</b>			
<b>STOCK AT STORE</b>			
Stock at Store consists of the following:			
Stock at Store		35,95,481	61,62,646
		<u>35,95,481</u>	<u>61,62,646</u>
<b>NOTE NO. "9"</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
Cash and Cash Equivalents consists of the following:			
Balances with Scheduled Banks			
<b>- In Domestic Savings Bank Accounts</b>			
Axis Bank 13402		9,24,909	5,02,535
Axis Bank 14424		63,87,092	34,59,839
Axis Bank 59141		37,38,654	1,84,742
Axis Bank 56027 (MYAS)		5,16,567	24,47,405
Stat bank of India (Tata Trust)		28,063	27,317
Bank Accounts (States)		2,07,82,325	1,63,98,639
<b>- In FCRA Accounts</b>			
State Bank of India (FCRA)		90,45,673	22,23,491
Axis Bank (FCRA)		40,369	14,95,070
Cash in hand		316	477
		<u>4,14,63,968</u>	<u>2,67,39,514</u>
<b>NOTE NO. "10"</b>			
<b>OTHER CURRENT ASSETS</b>			
Other Current Assets consists of the following:			
Advance to States		41,52,504	43,94,837
Staff Advances		29,71,369	42,79,715
Balances with Revenue Authority		19,48,387	12,43,898
Other Loans & Advances		5,45,247	5,48,247
		<u>96,17,507</u>	<u>1,04,66,697</u>



**SPECIAL OLYMPICS BHARAT**  
Notes forming part of the Financial Statements

PARTICULARS	Amounts (In Rs.)	
	FOR THE PERIOD ENDED 31-03-2024 ₹	FOR THE PERIOD ENDED 31-03-2023 ₹
<b>NOTE NO. "11"</b>		
<b>GRANTS &amp; DONATIONS</b>		
Grants & Donations consists of the following:		
Domestic Grants, Contributions & Donations	6,41,62,765	9,35,00,227
Foreign Grants Contributions & Donations (FCRA)	2,22,87,656	3,63,52,835
	8,64,50,421	12,98,53,062
<b>NOTE NO. "12"</b>		
<b>OTHER INCOME</b>		
Interest Income		
Interest Income (FCRA)	3,05,033	3,99,334
Interest Income (States)	82,154	1,53,163
Other Income	5,57,792	4,63,483
	1,29,250	20,000
	10,74,229	10,35,980
<b>NOTE NO. "13"</b>		
<b>EVENTS, GAMES, PROGRAMME, SPORTS &amp; OTHER EXPENSES</b>		
Events, Games, Programme, Sports & Other Expenses consists of the following		
<b>Domestic Expense</b>		
Programme Expenses	3,60,05,565	10,37,79,994
Advertising Expenses	7,33,414	-
Consumption of Stock at Store	25,67,165	90,33,021
Audit Fees	80,000	-
Computer Repair & Maintenance	82,646	30,680
Festival Celebration Expenses	44,448	-
Electricity Expenses	1,50,480	43,681
Telephone expenses	47,695	28,382
Conveyance Expenses	2,74,878	1,74,752
Meeting Expenses	1,23,241	-
Misc Expenses	1,67,667	13,000
Office Expenses	16,35,015	1,76,648
Printing & Stationery	7,05,797	1,08,967
Courier & Postage Expenses	41,019	5,79,899
Professional & Consultancy Fees services Expenses	5,05,000	-
Rent Expenses	2,05,746	1,96,014
Travelling expenses	15,88,186	9,43,090
Vehicle insurance	65,907	-
Vehicle Running & Maintenance Expenses	6,47,697	4,51,947
Water expenses	9,125	-
Website maintenance Expenses	72,106	15,360
Bank Charges & Financial Cost	2,947	1,323
Staff Welfare Expenses	37,088	35,804
Total (A)	4,57,92,832	11,56,12,562



**SPECIAL OLYMPICS BHARAT**  
Notes forming part of the Financial Statements

PARTICULARS	Amounts (In Rs.)	
	FOR THE PERIOD ENDED	FOR THE PERIOD ENDED
	31-03-2024	31-03-2023
	₹	₹
<b>FCRA Expenses</b>		
Programme Expenses	1,10,26,982	1,26,88,872
Advertising Expenses	35,050	50,150
Audit Fees	-	80,000
Computer Repair & Maintenance	1,71,329	1,68,338
Festival Celebration Expenses	1,42,320	11,71,774
Electricity Expenses	1,01,376	2,23,425
Telephone expenses	45,656	1,00,244
Conveyance Expenses	6,28,933	2,32,645
Meeting Expenses	4,030	-
Misc Expenses	1,91,706	3,827
Office Expenses	70,376	3,47,822
Printing & Stationery	3,06,511	4,85,330
Courier & Postage Expenses	1,51,053	15,44,129
Professional & Consultancy Fees services Expenses	3,06,000	10,81,900
Rent Expenses	2,42,863	4,04,670
Travelling expenses	37,814	53,190
Vehicle insurance	30,202	74,737
Vehicle Running & Maintenance Expenses	-	4,64,580
Website maintenance Expenses	54,497	95,835
AMC Charges	2,46,794	6,490
Bank Charges & Financial Cost	870	34,332
Office Repair & Maintenance	1,95,680	-
Staff Welfare Expenses	7,910	11,132
Total (A)	<u>1,39,97,952</u>	<u>1,93,23,422</u>
Total (A+B)	<u>5,97,90,784</u>	<u>13,49,35,984</u>

**NOTE NO. "14"**

**SALARY & HONORARIUM EXPENSE**

Salary & Honorarium Expense consists of the following:

**Domestic Expense**

Salary & Stipend Expenses 1,35,81,900

**FCRA Expense**

Salary & Stipend Expenses 31,33,642  
(For Programmes) 1,51,79,707

1,67,15,542 1,51,79,707

**NOTE NO. "15"**

**TOTAL EXPENSES**

Total Expenses consists of the following:

Domestic Expense 6,01,80,121 11,56,12,562

FCRA Expense 1,71,31,594 3,55,21,487

7,73,11,715 15,11,34,049

