

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A Company incorporated u/s. 8 of the Companies Act ,2013)

(Foregin Contributions Only)

BALANCE SHEET AS AT 31st March, 2022

Sl. No.	Particulars	Note No	MAR '2022		MAR '2021	
			Rs	Rs	Rs	Rs
I. EQUITY AND LIABILITIES :						
(1)	Shareholder's Fund:					
	a) Share Capital		-		-	
	b) Reserve and surplus	II	66,65,455	66,65,455	43,22,734	43,22,734
(2)	Non-current Liabilities					
	Long - term borrowings	III	-		-	
	Other Long-term liabilities	IV	19,82,450	19,82,450	5,51,834	5,51,834
(3)	Current Liabilities					
	a) Trade payable	V	22,41,738		8,24,962	
	b) Short term Borrowings	VI				
	c) Other current liabilities	VII	1,75,69,681	1,98,11,419	6,35,36,988	6,43,61,950
	TOTAL			2,84,59,324		6,92,36,517
II. ASSETS :						
(1)	Non-current Assets					
	a) Fixed Assets					
	i) Property, Plant and Equipment	VIII-A	28,78,426		48,28,231	
	b) Other Non-current Assets	IX	2,10,422	30,88,848	2,53,422	50,81,653
(2)	Current Assets					
	a) Receivables	X	-		-	
	b) Cash and cash equivalents	XI	1,70,72,852		5,32,06,184	
	c) Short term loans & advances	XII	17,35,204		7,31,587	
	d) Other current assets	XIII	65,62,420	2,53,70,476	1,02,17,093	6,41,54,864
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I				
	TOTAL			2,84,59,324		6,92,36,517

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

(S.K. Mustaphi)

Partner


Membership No 51842

Place: Kolkata

Date: 28th of June, 2022




MONISHA BANERJEE
CEO


SUMIT GUHA
CFO


ABHIJIT KUMAR SEN
Director
DIN - 05327489


SUMANTRA BANERJEE
Director
DIN - 00075243

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

(Foregin Contributions Only)**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st March, 2022**

Sl No.	Particulars	Note No.		
			MAR '2022	MAR '2021
			Rs	Rs
INCOME				
1	Grant Income	XIV	9,20,12,387	7,08,38,368
2	Service Income	XV	73,77,311	2,16,368
3	Other Income	XVI	16,62,832	12,14,982
	Total Income		10,10,52,530	7,22,69,718
EXPENDITURE				
1	Employee Benefit Expenses	XVII	3,15,34,772	3,44,85,324
2	Depreciation	VIII-A	19,59,352	40,44,300
3	Amortization	VIII-B	-	-
4	Other Expenses :			
	- Administrative Expenses	XVIII	17,06,718	28,01,438
	- Training Centre Expenses	XIX	5,00,96,453	2,26,53,368
	- Relief Expenses	XX	1,34,22,061	41,31,333
	Total Expenditure		9,87,19,357	6,81,15,763
	Excess of Income over Expenditure being Surplus		23,33,173	41,53,956
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I		

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

(S.K. Mustaphi)

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(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2022

NOTE	(Foregin Contributions Only)	
	MAR '2022	MAR '2021
	Rs.	Rs.
II Reserve and Surplus:		
a) Share Capital		
Being a Company incorporated u/s. 8 of the Companies Act ,2013 (earlier u/s 25 of the Companies Act ,1956) without share capital, hence share capital is NIL.	-	-
b) Reserve and surplus		
(i) Corpus Fund:-		
Balance as per last Account	-	-
Add. Transfer from Surplus during the year	-	-
	-	-
(ii) Surplus:-		
Opening-Surplus	43,22,734	1,68,779
Current year - Surplus	23,33,173	41,53,956
	66,55,908	43,22,734
Less: Transfer to Corpus Fund	-	-
	66,55,908	43,22,734
(iii) Other Reserve:-		
Assets @ Re.1/- : Reserve Account	9,547	-
Total (i + ii + iii)	66,65,455	43,22,734
III Long-Term Borrowings:		
Secured Loans:	-	-
	-	-
IV Other Long Term Liabilities:		
Liability for Gratuity	19,82,450	5,51,834
	19,82,450	5,51,834



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2022

NOTE	(Foregin Contributions Only)	
	MAR '2022	MAR '2021
	Rs.	Rs.
V Trade Payable		
<u>Outstanding from the date of transaction</u>		
(i) MSME	-	-
(ii) Others ; Less than 1 year (Unbilled dues is NIL)	22,41,738	8,24,962
(iii) Disputed dues – MSME	-	-
(iv) Disputed dues - Others	-	-
	<u>22,41,738</u>	<u>8,24,962</u>
VI Short Term Borrowings		
Unsecured Loan (Interest free):-	-	-
	<u>-</u>	<u>-</u>
VII Other Current Liabilities:		
Statutory Liabilities	10,48,442	3,73,047
Liabilities for Expenses	80,05,097	67,04,979
Unspent Grant	-	71,22,911
Grant received in advance	85,16,142	4,93,36,051
	<u>1,75,69,681</u>	<u>6,35,36,988</u>
IX Other Non-current Assets:		
Security Deposits		
Security Deposits for Centre	2,10,422	2,53,422
Security Deposits for Office	-	-
Security Deposits for Godown	-	-
	<u>2,10,422</u>	<u>2,53,422</u>
X Receivables:		
<u>Undisputed Trade receivables – considered good</u>		
More than 6 months	-	-
Less than 6 months (Unbilled dues is NIL)	-	-
	<u>-</u>	<u>-</u>



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2022

NOTE	(Foregin Contributions Only)	
	MAR '2022	MAR '2021
	Rs.	Rs.
XI Cash in hand and Cash Equivalents:		
Cash	5,275	1,381
Balance with Bank :		
Axis (FCRA) - 011010100389846	6,00,160	2,76,75,783
Axis (FCRA) - 915010059133711 (3D4D)	2,225	2,312
Axis (FCRA) - 919010091304357 (SWADES)	80,657	1,61,974
SBI (FCRA) 40127117768	2,39,582	-
Cash & Bank Balance Total	9,27,899	2,78,41,449
Fixed Deposits with Axis Bank Ltd.	1,61,44,953	2,53,64,735
	1,70,72,852	5,32,06,184
XII Short Term Loans & Advances:		
Advance recoverable In cash or In Kind	11,82,453	3,588
Prepaid Expenses	2,99,745	4,15,328
TDS Receivable	2,53,006	3,12,671
	17,35,204	7,31,587
XIII Other Current Assets		
Grant Receivable	65,62,420	1,02,17,093
	65,62,420	1,02,17,093



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2022

NOTE	(Foregin Contributions Only)	
	MAR '2022	MAR '2021
	Rs	Rs
XIV Grant Income :		
USAID	-	15,48,691
Swades Foundation - HSBC	-	42,62,279
Cisco Systems	-	72,21,607
J. P. Morgan	58,31,652	1,93,57,812
Citi Foundation	4,24,39,680	1,60,59,462
CDC Group PLC	2,76,575	11,04,534
Bank of America	1,96,72,374	1,63,93,640
Service Now	18,55,368	-
Covid 19 Donations	1,87,15,321	-
Retail for Livellhoods	32,21,417	48,90,343
	9,20,12,387	7,08,38,368
XV Service Income :		
BRAC- Bangladesh	63,84,386	2,16,368
Training Facilitation Income	9,92,925	-
	73,77,311	2,16,368
XVI Other Income :		
Interest From Savings A/C	5,73,567	3,03,351
Interest on Fixed Deposits	10,89,265	9,11,100
Interest Income :-	16,62,832	12,14,451
Misc. Income	-	531
	16,62,832	12,14,982
XVII Employee Benefit Expenses :		
Salary and Allowances	2,66,84,366	3,16,16,210
Employer's Contributions to PF & ESI Incl. Admin Charges	13,19,548	13,91,668
Medical Insurance for Staff	6,03,656	6,81,980
Incentive	2,20,000	2,43,632
Performance Linked Incentive	12,76,586	-
Provision for Gratuity	14,30,616	5,51,834
	3,15,34,772	3,44,85,324



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2022

NOTE	(Foregin Contributions Only)	
	MAR '2022	MAR '2021
	Rs	Rs
Other Expenses :-		
XVIII Administrative Expenses :		
Audit Fees	-	-
Bank Charges	51,763	5,540
Business Development Expenses	1,30,112	20,001
Car Running & Maintenance Expenses	14,689	14,116
Electricity Charges	-	1,10,403
General Expenses	5,54,810	6,21,047
Global Certification Expenses	-	-
Insurance Expenses	81,979	-
Interest Expenses	-	16,694
Internal Audit Fees & Certification Charges	4,750	-
Office Administration & Maintenance Expenses	2,70,405	5,53,912
Printing & Stationery Expenses	11,976	91,170
Professional & Legal Fees	24,258	1,07,150
Rent Admin	3,89,400	8,49,000
Security Service Charges	33,319	3,26,950
Travelling and Conveyance	1,39,257	75,188
Water Charges	-	10,268
	17,06,718	28,01,438
XIX Training Centre Expenses :		
Branding Expenses	4,34,662	83,387
Centre Electricity Expenses	4,98,030	4,65,920
Centre Running Expenses	9,71,023	10,26,775
Course administration expenses	12,93,885	13,45,766
Faculty/ Consultant Part Time	1,00,12,704	34,32,090
Mobilization Expenses	1,68,09,659	11,25,118
Placement Cost	9,60,002	3,45,840
Rent Expenses	64,45,766	84,32,500
Software License Cost	-	58,449
Staff Training Expenses	13,55,539	5,90,965
Staff Welfare Expenses	1,72,134	1,08,657
Technology Cost	12,23,402	2,91,862
Telephone & Internet Expenses	27,34,564	9,80,309
Training Equipments & Centre Setup Cost	51,34,638	17,57,207
Travelling Expenses	20,50,439	21,08,522
Research & Development	-	5,00,000
	5,00,96,453	2,26,53,368
XX Relief Expenses :		
COVID 19 Relief Expenses	1,34,22,061	41,31,333
	1,34,22,061	41,31,333



(Foregin Contributions Only)

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A COMPANY INCORPORATED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note VIII-A i) Property, Plant and Equipment

ITEMS	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	As on 1.4.2021	Additions during the year	Adjustments during the year	As on 31.03.2022	Up to 31.03.2021	Depreciation for the year	Adjustments for the year	Up to 31.03.2022	As at 31.03.2022	As at 31.03.2021
Air Conditioner	12,88,508	-	-	12,88,508	10,17,292	1,22,237	-	1,39,529	1,48,979	2,71,216
Computer Software	25,650	-	-	25,650	25,650	-	-	25,650	-	-
Computer & Printer	1,82,99,712	-	-	1,82,99,712	1,70,43,356	7,93,514	-	1,78,36,870	4,62,842	12,56,356
Furniture & Fixture	55,51,556	-	-	56,51,556	32,31,041	6,26,671	-	38,57,712	17,99,844	24,20,515
Inverter	21,06,269	-	-	21,06,269	14,92,101	2,76,805	-	17,68,906	3,37,363	6,14,168
Projector	5,66,488	-	-	6,66,488	5,54,548	70,791	-	6,25,249	41,239	1,11,940
Office Equipment	15,60,185	-	-	16,60,185	15,06,149	69,424	-	15,75,573	84,612	1,54,036
Fixed Assets @ Re1/-	-	10,426	879	9,547	-	-	-	-	9,547	-
	2,96,98,368	10,426	879	2,97,07,915	2,48,70,137	-9,59,352	-	2,68,29,489	28,78,426	48,28,231
PREVIOUS YEAR	2,96,98,368	-	-	2,96,98,368	2,08,25,837	40,44,300	-	2,48,70,137	48,28,231	88,72,532



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act, 2013)

(Foreign Contributions Only)

Notes to the Financial Statements for the year ended on 31st March, 2022

Note: XXI

Based on the information received from the vendors the Company has not come across any vendor who is covered under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosure, if any, relating to amount unpaid as at the year end together with interest paid/ payable as required under the said act have not been given.

Note : XXII

Foreign Currency Earnings & Expenditures :	Amount in Rs	Amount in Rs
a) Earnings :	<u>2021-22</u>	<u>2020-21</u>
Grant/Donation	2,29,83,786	4,05,10,660
b) Expenditures :		

Note : XXIII

Disclosure on Related Party Transactions as per AS 18 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India

Related Parties with whom transactions have taken place during the year :-

Associate Companies and Enterprises in which the Key Management Personnel and its relatives are able to exercise significant control	<u>Amount in Rs.</u>
Particulars of Transactions during the year :- Nature of Transactions	NIL

Note : XXIV

The Company is incorporated under section 8 of the Companies Act 2013 (previously under section 25 of the Companies Act, 1956) and is a non profit making company with no share capital. Due to this the various share capital related disclosures and disclosure of Earning per share has not been given

Note : XXV

The Company is registered under Section 12AA of the Income Tax Act, 1961, hence no provision for Income Tax has been made

Note : XXVI

	<u>Amount in (RS)</u>	
	<u>FY : 2021-22</u>	<u>FY : 2020-21</u>
Payment to Auditor:		
Statutory Audit fees	-	-
	-	-

Note : XXVII

Amount received from Anudip USA considered as second recipient against grant received from overseas donors amounting to Rs. 95,98,918 (Previous year Rs. 30,09,109).

Note : XXVIII

Fixed Assets : As per management decision all the project related fixed assets with remaining useful life has been brought back into the books at value of Re.1/- each for better supervision. These assets were fully charged off during earlier years while accounting for various projects. The total value of such items as mentioned above comes to Rs.9,547/- and is included in schedule VIII-A.

Note : XXIX

Gratuity : The gratuity provision has been calculated for employees on proportionate basis irrespective of the conditions of completing 5 years of services. The total liability based on the said assumptions comes to Rs. 19.82 lacs in comparison to previous year's figure Rs.5.51 lacs, as per schedule IV.

Note : XXX

Previous year's figures have been re-grouped, reclassified wherever necessary to correspond with current year classification /

In terms of our report of even date

For KONAR MUSTAPHI & ASSOCIATES

Chartered Accountants

FRN: 314125E


(S.K. Mustaphi)


Partner

Membership No 51842

Place: Kolkata

Date: 28th of June, 2022


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