

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A Company incorporated u/s. 8 of the Companies Act ,2013)
CIN : U91900WB2007NPL116269

(Foregin Contributions Only)

Rs. In Thousands

BALANCE SHEET AS AT 31st March, 2023

Sl. No.	Particulars	Note No.	MAR '2023		MAR '2022	
			Rs	Rs	Rs	Rs
I.	<u>EQUITY AND LIABILITIES :</u>					
(1)	Shareholder's Fund:					
a)	Share Capital		-		-	
b)	Reserve and surplus	II	17,848	17,848	6,665	6,665
(2)	Non-current Liabilities					
	Long - term borrowings	III	-		-	
	Other Long-term liabilities	IV	3,594	3,594	1,982	1,982
(3)	Current Liabilities					
a)	Trade payable	V	2,731		2,241	
b)	Short term Borrowings	VI	-		-	
c)	Other current liabilities	VII	22,023	24,754	17,570	19,811
	TOTAL			46,196		28,458
II.	<u>ASSETS :</u>					
(1)	Non-current Assets					
a)	Fixed Assets					
i)	Property, Plant and Equipment	VIII-A	1,869		2,878	
b)	Other Non-current Assets	IX	405	2,274	210	3,088
(2)	Current Assets					
a)	Receivables	X	-		-	
b)	Cash and cash equivalents	XI	41,265		17,073	
c)	Short term loans & advances	XII	2,038		1,735	
d)	Other current assets	XIII	619	43,922	6,562	25,370
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I				
	TOTAL			46,196		28,458

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: 07th of July, 2023



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)

CIN : U91900WB2007NPL116269

(Foregin Contributions Only)**Rs. In Thousands****STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st March, 2023**

SI No.	Particulars	Note No.		
			MAR '2023	MAR '2022
			Rs	Rs
	INCOME			
1	Grant Income	XIV	1,90,405	92,012
2	Service Income	XV	3,946	7,377
3	Other Income	XVI	2,393	1,663
	Total Income		1,96,744	1,01,052
	EXPENDITURE			
1	Employee Benefit Expenses	XVII	56,706	31,535
2	Depreciation	VIII-A	1,075	1,959
3	Amortization	VIII-B	-	-
4	Other Expenses :			
	- Administrative Expenses	XVIII	5,461	1,707
	- Training Centre Expenses	XIX	1,18,599	50,096
	- Relief Expenses	XX	3,720	13,422
	Total Expenditure		1,85,561	98,719
	Excess of Income over Expenditure being Surplus		11,183	2,333
	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

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FRN: 314125E


(S.K. Mustaphi)

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(Foreign Contributions Only)

CIN : U91900WB2007NPL116269

ANUDIP FOUNDATION FOR SOCIAL WELFARE

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2023

Rs. In Thousands

Dr.	RECEIPTS	Note No.	Rs	Rs	PAYMENTS	Note No.	Rs	Rs	Cr.
	Opening Balance :								
	Cash		5		By, Employee benefit Expenses	XVII	56,706		
	Balance with Bank :				Administrative Expenses	XVIII	5,461		
	Axis - FCRA - 011010100389846		600		Training Centre Operation Expenses	XIX	1,18,599		
	Axis - FCRA - 915010059133711		2		Relief Expenses	XX	3,720		1,84,486
	Axis - FCRA - 919010091304357		81						
	SBI - FCRA - 40127117768		240						
To,	Grant Income	XIV	1,90,405	928	By, Investment in Fixed Deposit		606		
	Service Income	XV	3,946		Payments to Sundry Creditors		10,247		
	Other Income	XVI	2,393		Utilisation of Grant Received in Previous Year		8,516		
				1,96,743	Security Deposit Paid		195		
					Payment of Statutory liabilities		1,048		
					Purchase of Fixed Assets		65		
					Advance Given		2,515		23,193
To,	Recovery of Advance		8,045						
	Fixed Deposits withdrawn		16,145						
	Sundry Creditor Liability Created		11,065		Closing Balance :				
	Statutory Liability Created		2,968		Cash		18		
	Grant Received in Advance		10,721						
	TDS Received		111		Balance with Bank :				
	Gratuity Liability Created		1,612		Axis - FCRA - 011010100389846		40,479		
				50,666	Axis - FCRA - 915010059133711		2		
					Axis - FCRA - 919010091304357		83		
					SBI - FCRA - 40127117768		76		40,658
				2,48,337					2,48,337

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: 07th of July, 2023

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ANUDIP FOUNDATION FOR SOCIAL WELFARE

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

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2023****NOTE****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

Current year - Surplus

Less: Transfer to Corpus Fund

(iii) Other Reserve:-

Assets @ Re.1/- : Reserve Account

Total (i + ii + iii)

III Long-Term Borrowings:

Secured Loans:

IV Other Long Term Liabilities:

Liability for Gratuity

(Foregin Contributions Only)	
MAR '2023	MAR '2022
Rs.	Rs.
-	-
-	-
-	-
6,655	4,322
11,183	2,333
17,838	6,655
-	-
17,838	6,655
10	10
17,848	6,665
-	-
-	-
3,594	1,982
3,594	1,982



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ANUDIP FOUNDATION FOR SOCIAL WELFARE

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

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2023**

NOTE	(Foregin Contributions Only)	
	MAR '2023	MAR '2022
	Rs.	Rs.
V Trade Payable		
Outstanding from the date of transaction		
(i) MSME	-	-
(ii) Others ; Less than 1 year	2,731	2,241
(Unbilled dues is NIL)		
(iii) Disputed dues – MSME	-	-
(iv) Disputed dues - Others	-	-
	2,731	2,241
VI Short Term Borrowings		
Unsecured Loan (Interest free):-	-	-
	-	-
VII Other Current Liabilities:		
Statutory Dues	2,968	1,048
Liabilities for Expenses	8,334	8,005
Grant received in advance	10,721	8,516
	22,023	17,570
IX Other Non-current Assets:		
Security Deposits		
Security Deposits for Centre	405	210
	405	210
X Receivables:		
Undisputed Trade receivables – considered good		
More than 6 months	-	-
Less than 6 months	-	-
(Unbilled dues is NIL)	-	-



ANUDIP FOUNDATION FOR SOCIAL WELFARE

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

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2023****NOTE****XI Cash in hand and Cash Equivalents:**

	(Foregin Contributions Only)	
	MAR '2023	MAR '2022
	Rs.	Rs.
Cash	18	5
Balance with Bank :		
Axis - FCRA - 011010100389846	40,479	600
Axis - FCRA - 915010059133711	2	2
Axis - FCRA - 919010091304357	83	81
SBI - FCRA - 40127117768	76	240
Cash & Bank Balance Total	40,658	928
 Fixed Deposits with Bank	 606	 16,145
	41,265	17,073

XII Short Term Loans & Advances:

Advance Recoverable in Cash or in Kind	1,464	1,182
Prepaid Expenses	432	300
Balance with Revenue Authorities	142	253
	2,038	1,735

XIII Other Current Assets

Grant Receivable	619	6,562
	619	6,562



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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A COMPANY INCORPORATED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Foregin Contributions Only)

Note VIII-A i) Property, Plant and Equipment

Rs. In Thousands

ITEMS	GROSS BLOCK			As on 31.03.2023	DEPRECIATION			NET BLOCK		
	As on 1.4.2022	Additions during the year	Adjustments during the year		Up to 31.03.2022	Depreciation for the year	Adjustments for the year	Up to 31.03.2023	As at 31.03.2023	As at 31.03.2022
Air Conditioner	1,289	-	-	1,289	1,140	67	-	1,207	82	149
Computer Software	26	-	26	-	26	-	26	-	-	-
Computer & Printer	18,300	65	-	18,365	17,837	327	-	18,164	201	463
Furniture & Fixture	5,652	-	-	5,652	3,858	464	-	4,322	1,329	1,794
Inverter	2,106	-	-	2,106	1,769	152	-	1,921	185	337
Projector	666	-	-	666	625	26	-	651	15	41
Office Equipmnet	1,660	-	-	1,660	1,576	38	-	1,614	46	85
Fixed Assets @ Re1/-	10	0.1	-	10	-	-	-	-	10	10
	29,708	65	26	29,747	26,829	1,075	26	27,879	1,869	2,878
PREVIOUS YEAR	29,698	10	1	29,708	24,870	1,959	-	26,829	2,878	4,828



ANUDIP FOUNDATION FOR SOCIAL WELFARE

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

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2023**

NOTE	(Foregin Contributions Only)	
	MAR '2023	MAR '2022
	Rs	Rs
XIV Grant Income :		
Bangla Entertainment Pvt Ltd - SONY	2,539	-
Deloitte & Touche	10,721	-
JPMorgan Chase Bank N.A.	16,558	5,832
Citi Bank N.A.	1,50,169	42,440
CDC Group PLC	-	277
Bank of America	-	19,672
Service Now	9,698	1,855
Covid 19 Donations	-	18,715
Retail for Livelihoods	720	3,221
	1,90,405	92,012
XV Service Income :		
BRAC - Bangladesh	3,674	6,384
Training Facilitation Income	-	993
Other Information Services Income	271	-
	3,946	7,377
XVI Other Income :		
Interest From Savings Accounts	977	574
Interest on Fixed Deposits	1,416	1,089
Interest Income :-	2,393	1,663
Misc. Income	-	-
	2,393	1,663
XVII Employee Benefit Expenses :		
Salary and Allowances	50,305	26,684
Employer's Contributions to PF & ESIC Incl Admin Charges	2,606	1,320
Medical Insurance for Staff	452	604
Variable Incentive	-	220
Performance Linked Incent ve	1,731	1,277
Gratuity Expenses	1,612	1,431
	56,706	31,535



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ANUDIP FOUNDATION FOR SOCIAL WELFARE

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

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2023****NOTE****Other Expenses :-****XVIII Administrative Expenses :**

	(Foregin Contributions Only)	
	MAR '2023	MAR '2022
	Rs	Rs
Bank Charges	25	52
Business Development Expenses	160	130
Car Running & Maintenance Expenses	37	15
Electricity Charges	176	-
General Expenses	99	555
Insurance Expenses	-	82
Internal Audit Fees & Certification Charges	75	5
Office Administration & Repairing Expenses	1,397	34
Printing & Stationery Expenses	16	12
Professional & Legal Fees	194	5
Recruitment Expenses	210	19
Office Rent & Maintenance Expenses	2,272	625
Security Service Charges	93	33
Travelling & Conveyance Expenses	708	139
	5,461	1,707

XIX Training Centre Expenses :

Branding Expenses	114	435
Centre Electricity Expenses	265	498
Centre Running Expenses	3,417	971
Course Administration Expenses	944	1,294
Faculty/ Consultant Part Time	7,733	10,013
Mobilisation Expenses	14,063	2,246
Placement Cost	2,320	950
Centre Rent Expenses	3,699	6,446
Training/ Programme Operating Expenses	39	1,356
Staff Welfare Expenses	222	172
Technology Cost	2,192	1,223
Telephone & Internet Expenses	14,648	2,735
Training Equipments & Centre Setup Cost	5,732	5,135
Travelling Expenses	7,015	2,050
Partner Centre Cost	56,195	14,564
	1,18,599	50,096

XX Relief Expenses :

Relief Expenses	3,720	13,422
	3,720	13,422



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

CIN : U91900WB2007NPL116269

(Foreign Contributions Only)

Rs. In Thousands**Notes to the Financial Statements for the year ended on 31st March, 2023****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 :

a) Earnings :

Grant/Donation

b) Expenditures :

Amount in Rs

2022-23

30,681

Amount in Rs

2021-22

22,451

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	Controlled / Jointly controlled by Key Management Person
	Amount in Rs.
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 12A of the Income Tax Act, 1961, hence no provision for Income Tax has been made.

Note : XXVI

Payment to Auditor:	Amount in (RS)	
	FY : 2022-23	FY : 2021-22
Statutory Audit fees	-	-
	-	-

Note : XXVII

Amount received from Anudip USA considered as second recipient against grant received from overseas donors amounting to Rs. 4678 (Previous year Rs. 9599).

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.9.7 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.3595 in comparison to previous year's figure Rs.1982, as per schedule IV.

Note : XXX

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

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: 07th of July, 2023



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