

ALL CREATURES GREAT AND SMALL

D-45 GULMOHAR PARK, NEW DELHI-110049

**BALANCE SHEET AS ON 31 MARCH 2023
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNTS)**

(Amounts in Rs)

| Liabilities | 2022-23 | 2021-22 | Assets | 2022-23 | 2021-22 |
|---|--------------------|--------------------|---|--------------------|--------------------|
| Capital Fund | | | Fixed Assets | | |
| Opening Balance | 70,34,915 | | (As per Schedule - 5) | 79,65,602 | 85,51,978 |
| Surplus for the year | 42,55,625 | 1,12,90,540 | | | |
| Fixed Asset Equalisation Reserve | | | Current Assets | | |
| Opening balance | 58,57,681 | | Loans & Advances | 82,736 | 99,998 |
| Addition during the year | - | 49,08,732 | (As per Schedule - 2) | | |
| Less : Depreciation | 9,48,949 | 58,57,681 | Other Current Assets | 97,625 | 72,918 |
| | | | (As per Schedule - 3) | | |
| Unspent Grant/Funds | 9,61,584 | 15,30,813 | Cash and bank balances | | |
| | | | Cash in Hand (As certified by management) | 1,12,083 | 11,084 |
| Current Liabilities & Provisions | | | Cash at Bank | 93,48,669 | 58,03,663 |
| Current Liabilities | 4,45,859 | 1,16,232 | (As per Schedule - 4) | | |
| (As per Schedule - 1) | | | | | |
| Grand Total | 1,76,06,715 | 1,45,39,641 | Grand Total | 1,76,06,715 | 1,45,39,641 |

As per report of even date attached
For Rakesh Jain & Co.
Chartered Accountants
Firm Reg. No. 003216N

Nikhil Jain
Partner
M.No. 512386

UDIN: 23512386-BGXM642013

Date: 28/09/2023
Place: New Delhi



For All Creatures Great And Small

Anjali Gopalan
(Managing Trustee)

Sonu Ali
(Accounts Manager)

Gurpreet Singh Virk
(Trustee)

ALL CREATURES GREAT AND SMALL
D-45,GULMOHAR PARK,NEW DELHI-110049

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01 APRIL 2022 TO 31 MARCH 2023
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts In Rs)

| Expenditure | 2022-23 | 2021-22 | Income | 2022-23 | 2021-22 |
|--|--------------------|--------------------|--------------------------------|--------------------|--------------------|
| Expenses during the year | | | Income during the year | | |
| Programme Expenses | 6,89,227 | 88,01,727 | General Donations | 1,39,81,068 | 95,59,808 |
| Audit fee | 69,900 | 55,000 | Unspent Grant as per last year | 15,30,813 | 1,11,43,574 |
| Bank Charges | 47,705 | 55,769 | Grant Received & Transferred | 82,98,272 | 1,17,19,975 |
| Depreciation | 4,17,454 | 3,99,177 | Interest on FD | 26,986 | 8,045 |
| Power & fuel expenses | 76,953 | 43,238 | Saving Bank Interest | 1,96,899 | 3,74,740 |
| Insurance Expenses | 13,504 | 13,888 | Miscellaneous income | 1,94,739 | 2,76,647 |
| Employee benefit expenses | 33,37,807 | 42,66,509 | | | |
| Medical Expenses | 56,23,230 | 78,64,473 | | | |
| Miscellaneous expenses | 3,83,872 | 1,69,177 | | | |
| Nutrition Expenses | 54,09,444 | 44,23,567 | | | |
| Printing, stationery and postage | 26,279 | 1,23,634 | | | |
| Professional Fee | 6,26,100 | 1,24,900 | | | |
| Non-Recurring Expenses | - | 45,000 | | | |
| Repair & Maintenance - Machinery & equipment | 3,12,497 | 4,79,473 | | | |
| Repair & Maintenance - Building | 490 | 13,180 | | | |
| Rate & Taxes | 7,827 | 83,582 | | | |
| Rent | 2,52,000 | 2,52,000 | | | |
| Software Charges | - | 69,148 | | | |
| Shelter Expenses | 11,27,480 | 7,30,914 | | | |
| Sewerage Cleaning charges | 32,000 | 92,000 | | | |
| Telephone & Internet expenses | 51,349 | 87,961 | | | |
| Travelling & conveyance expenses | 2,03,187 | 3,63,007 | | | |
| Vehicle Running and Maintenance | 2,76,359 | 5,22,537 | | | |
| Unspent Grant | 9,61,584 | 15,30,813 | | | |
| License And Subscription | 17,821 | | | | |
| Balances W/off | 9,082 | | | | |
| Excess of Income over Exp | 42,55,626 | 24,72,116 | | | |
| Grand Total | 2,42,28,777 | 3,30,82,790 | Grand Total | 2,42,28,777 | 3,30,82,790 |

As per report of even date attached
For Rakesh Jain & Co.
Chartered Accountants
Firm Reg. No. 003216N

Nikhil Jain
Partner
M.No. 512386

UDIN: 23512386B61XMG1G12018

Date: 28/09/2023
Place: New Delhi

For All Creatures Great And Small



Anjali Gopalan
(Managing Trustee)

Gurpreet Singh Virk
(Trustee)

Sonu AH
(Accounts Manager)

ALL CREATURES GREAT AND SMALL
D-45,GULMOHAR PARK,NEW DELHI-110049

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

| Receipts | | | Payments | (Amounts in Rs) | |
|--|--------------------|--------------------|---------------------------------------|--------------------|--------------------|
| | 2022-23 | 2021-22 | | 2022-23 | 2021-22 |
| Opening Balance :- | | | Payments | | |
| Cash in Hand | 11,083 | 25,641 | Project Expenses (recurring expenses) | 88,67,501 | 2,13,32,737 |
| Cash at Bank | 58,03,664 | 1,44,56,162 | General Expense | 97,26,612 | 73,02,950 |
| Donations received during the year | 1,39,81,068 | 95,59,808 | Increase in loans and advances | (6,572) | (1,84,689) |
| Grants received during the year | 82,98,272 | 1,17,19,975 | Purchase of Fixed Assets | 7,80,027 | 15,39,055 |
| Saving Bank and Fixed Deposit Interest | 2,23,885 | 3,82,785 | Decrease in Current Liabilities | - | 40,783 |
| Miscellaneous income | 1,94,739 | 2,76,647 | Increase in other current Assets | 80,815 | 1,44,511 |
| Increase in Current Liabilities | 3,85,735 | (5,25,918) | Closing Balance :- | | |
| Decrease in Loans and Advance | 10,690 | 94,993 | Cash in Hand | 1,12,083 | 11,083 |
| | | | Cash at Bank | 93,48,669 | 58,03,664 |
| Grand Total | 2,89,09,136 | 3,59,90,093 | Grand Total | 2,89,09,136 | 3,59,90,093 |

As per report of even date attached
For Rakesh Jain & Co.
Chartered Accountants
Firm Reg. No. 003216N

Nikhil Jain
Partner
M.No. 512386

UDIN: 23512386 B6XMG672018

Date: 28/09/2023
Place: New Delhi



For All Creatures Great And Small

Anjali Gopal
(Managing Trustee)

Sonu All
(Accounts Manager)

Gurpreet Singh Virk
(Trustee)

ALL CREATURES GREAT AND SMALL

D-45, GULMOHAR PARK, NEW DELHI-110042

Significant accounting policies and notes forming part of financial statements for the year ended 31st March 2023.
(IN RESPECT OF ACCOUNTS OR CONSOLIDATED BOOKS OR ACCOUNTS)

Significant accounting policies

1 Basis of preparation of financial statements

The financial statements of the Trust have been prepared and presented in accordance with generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2 Fixed assets and depreciation

The Fixed Assets are stated at their original cost of acquisition, less depreciation on written down value method. Cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. Depreciation on Fixed Assets is provided on written down value method at rates prescribed under Income Tax Act, 1961.

3 Income taxes

Income Tax and Deferred Tax Asset /Liability has not been recognised, due to the exemptions available under sections 11 and 12 of the Income Tax Act.

4 Revenue recognition

Grants and Donations are recognised on receipt basis. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable. Income tax refunds and interest thereon are recognised on receipt basis.

As per report of even date attached
For Rakesh Jain & Co.
Chartered Accountants
Firm Reg. No. 113216N

Mikhail Jain
Partner
M.No. 512386

UDIN: 235123866CFAFMG12018

Date: 08/09/2023
Place : New Delhi



For All Creatures Great And Small

Anjali Gopalan
(Managing Trustee)

Sonu Ali
(Accounts Manager)

ALL CREATURES GREAT AND SMALL
D-45, GULMOHAR PARK, NEW DELHI-110049
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Notes to Accounts for the FY 2022-23

Schedule -1

| CURRENT LIABILITIES | | <i>(Amounts in Rs.)</i> |
|----------------------------|------------------|-------------------------|
| PARTICULARS | 2022-2023 | 2021-2022 |
| Sundry creditors | 3,94,314 | 1,35,720 |
| Advance from Customers | - | 918 |
| Salary Payable | - | 7,152 |
| Audit Fees Payable | 43,380 | - |
| TDS Payable | 660 | 5,52,895 |
| EPF Payable | - | 61,352 |
| ESI Payable | 7,505 | 9,819 |
| Total Amount | 4,45,859 | 7,67,856 |

Balances of sundry creditors are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

Schedule -2

| LONAS AND ADVANCES | | |
|--|------------------|------------------|
| PARTICULARS | 2022-2023 | 2021-2022 |
| Advances to Vendors | 27,983 | 43,226 |
| Staff Advances | 9,353 | 4,800 |
| Security Deposit - IOCL | 3,400 | 3,400 |
| Security Deposit (Rent)-Naz Foundation | 42,000 | 42,000 |
| Total Amount | 82,736 | 93,426 |

Balances of Sundry Advances and Security Deposits are subject to confirmation from concerned parties, reconciliation and adjustment, if any, in the books of accounts.

Schedule -3

| Other Current Assets | | |
|-----------------------------|------------------|------------------|
| PARTICULARS | 2022-2023 | 2021-2022 |
| Prepaid Expenses | 97,625 | 62,918 |
| Tds Receivable FY 2020-21 | - | 10,000 |
| Total Amount | 97,625 | 72,918 |

Schedule -4

| CASH AND BANK BALANCE | | |
|---|------------------|------------------|
| PARTICULARS | 2022-2023 | 2021-2022 |
| Central Bank of India A/c No. 3180343347 | 12,10,583 | 80,339 |
| HDFC Bank A/c No. 50100201139238 | 47,89,900 | 24,53,294 |
| HDFC Bank A/c No. 50100418707213 | 17,505 | 1,50,574 |
| HDFC Bank A/C No.50100264388390 | 14,44,961 | 27,61,302 |
| State Bank of India A/c No. 39938316818 | 12,90,255 | 1,89,898 |
| Fixed Deposit with HDFC Bank (Including accrued interest) | 5,95,243 | 1,68,257 |
| Accrued Interest | 222 | - |
| Total Amount | 93,48,669 | 58,03,663 |

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ALL CREATURES GREAT AND SMALL
D-45,GULMOHAR PARK,NEW DELHI-110049

SCHEDULE -5. FIXED ASSETS AS ON 31 MARCH, 2023
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs)

| Sr. No. | Particulars | Rate of Dep. | W.D.V as on 01.04.2022 | Addition Before 180 Days | Addition After 180 Days | Deduction During the year | Total | Depreciation During the year | W.D.V as on 31.03.2023 |
|---------|--|--------------|------------------------|--------------------------|-------------------------|---------------------------|------------------|------------------------------|------------------------|
| | Plant & Machinery | | | | | | | | |
| 1 | Inverter | 15% | 91,618 | - | 17,000 | - | 1,08,618 | 15,018 | 93,601 |
| 2 | Kutti Machine | 15% | 2,316 | - | - | - | 2,316 | 347 | 1,969 |
| 3 | Surgical Equipment | 15% | 1,13,319 | - | - | - | 1,13,319 | 16,998 | 96,321 |
| 4 | Butter Fly frames | 15% | 7,103 | - | - | - | 7,103 | 1,065 | 6,037 |
| 5 | Weighting Machine | 15% | 3,045 | - | - | - | 3,045 | 457 | 2,589 |
| 6 | Office Equipment (Utensils) | 15% | 23,906 | - | - | - | 23,906 | 3,586 | 20,320 |
| 7 | Air conditioner | 15% | 30,635 | - | - | - | 30,635 | 4,595 | 26,040 |
| 8 | Bench | 15% | 18,713 | - | - | - | 18,713 | 2,807 | 15,906 |
| 9 | Cooler | 15% | 4,360 | - | - | - | 4,360 | 654 | 3,706 |
| 10 | Solar System | 15% | 1,08,133 | - | - | - | 1,08,133 | 16,220 | 91,913 |
| 11 | Agricultural Machine | 15% | 9,031 | - | - | - | 9,031 | 1,355 | 7,677 |
| 12 | Biogas Digesters | 15% | 80,489 | - | - | - | 80,489 | 12,073 | 68,416 |
| 13 | Solar street light | 15% | 1,95,286 | - | - | - | 1,95,286 | 29,293 | 1,65,993 |
| 14 | Mahindra Bolero Power + SLX | 15% | 5,81,445 | - | - | - | 5,81,445 | 87,217 | 4,94,228 |
| 15 | Battery | 15% | 14,875 | - | 5,900 | - | 20,775 | 2,674 | 18,101 |
| 16 | Biometric Machine | 15% | 12,838 | - | - | - | 12,838 | 1,926 | 10,913 |
| 17 | CCTV Camera | 15% | 89,505 | - | - | - | 89,505 | 13,426 | 76,079 |
| 18 | Mobile | 15% | 8,499 | - | - | - | 8,499 | 1,275 | 7,224 |
| 19 | Mahindra Tractor+Trolley+Tyre | 0.15 | 0 | 0 | 757127 | 0 | 757127 | 56784,525 | 700342,475 |
| | | | 13,95,118 | - | 7,80,027 | - | 21,75,145 | 2,67,770 | 19,07,375 |
| | Furniture & Fixtures | | | | | | | | |
| 20 | Furniture & Fixtures | 10% | 613 | - | - | - | 613 | 61 | 552 |
| 21 | Animal House | 10% | 12,32,676 | - | - | - | 12,32,676 | 1,23,268 | 11,09,409 |
| | | | 12,33,290 | - | - | - | 12,33,290 | 1,23,329 | 11,09,961 |
| | Computers and Softwares | | | | | | | | |
| 22 | Computers | 40% | 6,090 | - | - | - | 6,090 | 2,436 | 3,654 |
| 23 | Vet Nurse Software | 40% | 52,888 | - | - | - | 52,888 | 21,155 | 31,733 |
| 24 | Tally Software | 40% | 6,912 | - | - | - | 6,912 | 2,765 | 4,147 |
| | | | 65,889 | - | - | - | 65,889 | 26,356 | 39,534 |
| | Total | | 26,94,297 | - | 7,80,027 | - | 34,74,324 | 4,17,454 | 30,56,870 |
| | Fixed assets purchased through grants | | | | | | | | |
| | Capital work in progress | | | | | | | | |
| 25 | Medical equipments | 15% | 47,66,467 | - | - | - | 47,66,467 | 7,14,970 | 40,51,497 |
| 26 | Computers & laptop | 40% | 2,23,586 | - | - | - | 2,23,586 | 89,434 | 1,34,152 |
| 27 | Development Of Living Software | 40% | 12,600 | - | - | - | 12,600 | 5,040 | 7,560 |
| 28 | HR Software | 40% | 18,000 | - | - | - | 18,000 | 7,200 | 10,800 |
| 29 | Printer | 40% | 13,917 | - | - | - | 13,917 | 2,087 | 11,829 |
| 30 | Leasehold Improvements-OT | 15% | 7,18,153 | - | - | - | 7,18,153 | 1,07,723 | 6,10,430 |
| 31 | Computers | 40% | 27,000 | - | - | - | 27,000 | 10,800 | 16,200 |
| 32 | Mobile | 15% | 18,145 | - | - | - | 18,145 | 2,722 | 15,423 |
| 33 | Water Testing Machine | 15% | 59,814 | - | - | - | 59,814 | 8,972 | 50,842 |
| | Total | | 58,57,681 | - | - | - | 58,57,681 | 9,48,949 | 49,08,732 |
| | Grand Total | | 85,51,978 | - | 7,80,027 | - | 93,32,005 | 13,66,403 | 79,65,602 |



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ALL CREATURES GREAT AND SMALL
D-45, GULMOHAR PARK, NEW DELHI-110049
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

Notes to Accounts

6 There is no contingent liability on the Balance sheet date

7 Balances of receivables and payables are subject to confirmations from the respective parties

Previous year figures have been regrouped and rearranged wherever necessary to conform to
8 the current year's classification

As per report of even date attached

For Rakesh Jain & Co.
Chartered Accountants
Firm Reg. No. 003216N


Nikhil Jain
Partner
M.No. 512386

UDIN: 23512386BGXMGH2018

Date: 28/09/2023
Place: New Delhi



For All Creatures Great And Small


Anjali Gopalan
(Managing Tr)


Sonu Ali
(Accounts Manager)



Gurpreet Singh Virk
(Trustee)

ALL CREATURES GREAT AND SMALL
D-45, GULMOHAR PARK, NEW DELHI-49, INDIA
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED CONTRIBUTION ONLY)
ANNEXURE - 1. PURPOSE WISE UTILISATION OF GRANTS FOR FY 2022-2023


| Sr. Donor Name No. | Purpose | Balance As On 01.04.2022 | Grant Received | Grant Utilised Including Fixed & Current Assets* | Unspent Grants As on 31.3.2023 |
|-------------------------------------|-------------------------|--------------------------|------------------|--|--------------------------------|
| 1 Animal Charity Evaluators | Animal Welfare | 15,30,813 | 61,391 | 6,30,620 | 9,61,584 |
| 2 Padmini VNA Mechatronics | Animal Welfare Programm | - | 12,00,000 | 12,00,000 | - |
| 3 Lal Chand Public Charitable Trust | Animal Welfare Programm | - | 70,36,881 | 70,36,881 | - |
| 4 Sud Chemie India Pvt Ltd | Animal Welfare Programm | - | 11,04,000 | 11,04,000 | - |
| Total | | 15,30,813 | 94,02,272 | 99,71,501 | 9,61,584 |

Amount (In Rs.)

For All Creatures Great And Small


Anjali Gopalan
(Managing Trustee)


Gurpreet Singh Virk
(Trustee)


Sonu Ali
(Accounts Manager)

