

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

**BALANCE SHEET AS ON 31 MARCH, 2022**  
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)					
Liabilities	2021-22	2020-21	Assets	2021-22	2020-21
<b>Capital Fund</b>			<b>Fixed Assets</b>		
Opening Balance 45,62,799			(As per Schedule - 5)	85,51,978	84,91,928
Surplus for the year 24,72,116	70,34,915	45,62,799	<b>Current Assets</b>		
<b>Fixed Asset Equalisation Reserve</b>			<b>Loans &amp; Advances</b>	93,426	3,79,681
Opening balance 68,92,509			(As per Schedule - 2)		
Addition during the year 1,29,953			<b>Other Current Assets</b>	72,918	13,330
Less : Depreciation 11,64,781	58,57,681	68,92,509	(As per Schedule - 3)		
<b>Unspent Grant/Funds</b>	15,30,813	1,11,43,577	<b>Cash and bank balances</b>		
<b>Current Liabilities &amp; Provisions</b>			Cash in Hand (As certified by managemen	11,083	25,641
<b>Current Liabilities</b>	1,09,660	7,67,856	Cash at Bank	58,03,664	1,44,56,162
(As per Schedule - 1)			(As per Schedule - 4)		
<b>Grand Total</b>	<b>1,45,33,069</b>	<b>2,33,66,742</b>	<b>Grand Total</b>	<b>1,45,33,069</b>	<b>2,33,66,742</b>

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

CA Nikhil Jain  
Partner  
M.No. 512386

UDIN: 22512386AWWZ6U9241

Date: 29/09/2022  
Place : New Delhi

For All Creatures Great And Small

Anjali Gopalan  
(Managing Trustee)

Sonu Ali  
(Accounts Manager)

S. Yaiphabsi Devi  
Yaiphabsi Devi Sarungbam  
(Trustee)

**ALL CREATURES GREAT AND SMALL**  
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**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01 APRIL 2021 TO 31 MARCH 2022**  
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Expenditure	2021-22	2020-21	Income	2021-22	2020-21
<b>Expenses during the year</b>			<b>Income during the year</b>		
Programme Expenses	88,01,727	85,46,918	General Donations	95,59,808	1,55,25,673
Audit fee	55,000	55,000	Unspent Grant as per last year	1,11,43,574	32,44,928
Bank Charges	55,769	2,02,390	Grant Received & Transferred	1,17,19,975	2,39,56,526
Depreciation	3,99,177	3,15,879	Interest on FD	8,045	8,832
Power & fuel expenses	43,238	2,78,013	Saving Bank Interest	3,74,740	3,13,048
Insurance Expenses	13,888	10,805	Miscellaneous income	2,76,647	
Employee benefit expenses	42,66,509	42,23,240			
Medical Expenses	78,64,473	51,74,577			
Miscellaneous expenses	1,69,177	1,46,723			
Nutrition Expenses	44,23,567	56,97,089			
Printing, stationery and postage	1,23,634	1,27,869			
Professional Fee	1,24,900	1,61,240			
Pet Identification Chip	-	1,33,340			
Non-Recurring Expenses	45,000	13,98,701			
Repair & Maintenance - Machinery & equipment	4,79,473	4,54,006			
Repair & Maintenance - Building	13,180	-			
Rate & Taxes	83,582	4,98,269			
Rent	2,52,000	2,52,000			
Software Charges	69,148	1,16,820			
Shelter Expenses	7,30,914	3,62,642			
Sewerage Cleaning charges	92,000	2,82,900			
Telephone & Internet expenses	87,961	34,534			
Travelling & conveyance expenses	3,63,007	2,24,167			
Vehicle Running and Maintenance	5,22,537	3,09,664			
Unspent Grant	15,30,813	1,11,43,577			
Excess of Income over Exp	24,72,116	28,98,643			
<b>Grand Total</b>	<b>3,30,82,790</b>	<b>4,30,49,007</b>	<b>Grand Total</b>	<b>3,30,82,790</b>	<b>4,30,49,007</b>

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

CA Nikhil Jain  
Partner  
M.No. 512386

UDIN: 22512386 ALOWG7U9241

Date: 29/09/2022  
Place: New Delhi

For All Creatures Great And Small

Anjali Gopalan  
(Managing Trustee)

Sonu Ali  
(Accounts Manager)

S. Yashphabi Devi  
Yaiphabi Devi Sarungbam  
(Trustee)

**ALL CREATURES GREAT AND SMALL**  
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**SCHEDULE -5. FIXED ASSETS AS ON 31 MARCH, 2022**  
(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)

(Amounts in Rs.)

Sr. No.	Particulars	Rate of Dep.	W.D.V as on 01.04.2021	Addition Before 180 Days	Addition After 180 Days	Deduction During the year	Total	Depreciation During the year	W.D.V as on 31.03.2022
<b>Plant &amp; Machinery</b>									
1	Inverter	15%	1,07,786	-	-	-	1,07,786	16,168	91,618
2	Kutti Machine	15%	2,725	-	-	-	2,725	409	2,316
3	Surgical Equipment	15%	1,33,316	-	-	-	1,33,316	19,997	1,13,319
4	Butter Fly frames	15%	8,356	-	-	-	8,356	1,253	7,103
5	Weighting Machine	15%	3,583	-	-	-	3,583	537	3,045
6	Office Equipment (Utensils)	15%	28,125	-	-	-	28,125	4,219	23,906
7	Air conditioner	15%	36,042	-	-	-	36,042	5,406	30,635
8	Bench	15%	22,015	-	-	-	22,015	3,302	18,713
9	Cooler	15%	5,130	-	-	-	5,130	769	4,360
10	Solar System	15%	1,27,215	-	-	-	1,27,215	19,082	1,08,133
11	Agricultural Machine	15%	10,625	-	-	-	10,625	1,594	9,031
12	Biogas Digesters	15%	94,693	-	-	-	94,693	14,204	80,489
13	Solar street light	15%	2,29,748	-	-	-	2,29,748	34,462	1,95,286
14	Mahindra Bolero Power + SLX	15%	6,84,053	-	-	-	6,84,053	1,02,608	5,81,445
15	Battery	15%	-	17,500	-	-	17,500	2,625	14,875
16	Biometric Machine	15%	-	15,104	-	-	15,104	2,266	12,838
17	CCTV Camera	15%	-	1,05,300	-	-	1,05,300	15,795	89,505
18	Mobile	15%	-	9,999	-	-	9,999	1,500	8,499
			<b>14,93,412</b>	<b>1,47,903</b>	-	-	<b>16,41,315</b>	<b>2,46,197</b>	<b>13,95,118</b>
<b>Furniture &amp; Fixtures</b>									
19	Furniture & Fixtures	10%	681	-	-	-	681	68	613
20	Animal House	10%	-	8,38,051	5,03,611	-	13,41,662	1,08,986	12,32,676
			<b>681</b>	<b>8,38,051</b>	<b>5,03,611</b>	-	<b>13,42,343</b>	<b>1,09,054</b>	<b>12,33,290</b>
<b>Computers and Softwares</b>									
21	Computers	40%	5,660	4,490	-	-	10,150	4,060	6,090
22	Vet Nurse Software	40%	88,146	-	-	-	88,146	35,258	52,888
23	Tally Software	40%	11,520	-	-	-	11,520	4,608	6,912
24			<b>1,05,326</b>	<b>4,490</b>	-	-	<b>1,09,816</b>	<b>43,926</b>	<b>65,889</b>
	<b>Total</b>		<b>15,99,420</b>	<b>9,90,444</b>	<b>5,03,611</b>	-	<b>30,93,475</b>	<b>3,99,177</b>	<b>26,94,297</b>
<b>Fixed assets purchased through grants</b>									
<b>Capital work in progress</b>									
25	Medical equipments	15%	56,07,608	-	-	-	56,07,608	8,41,141	47,66,467
26	Computers & laptop	40%	3,72,643	-	-	-	3,72,643	1,49,057	2,23,586
27	Development Of Living Software	40%	21,000	-	-	-	21,000	8,400	12,600
28	HR Software	40%	30,000	-	-	-	30,000	12,000	18,000
29	Printer	15%	16,373	-	-	-	16,373	2,456	13,917
30	Leasehold improvements-OT	15%	8,44,886	-	-	-	8,44,886	1,26,733	7,18,153
31	Computers	40%	-	45,000	-	-	45,000	18,000	27,000
32	Mobile	15%	-	8,299	11,990	-	20,289	2,144	18,145
33	Water Testing Machine	15%	-	-	64,664	-	64,664	4,850	59,814
	<b>Total</b>		<b>68,92,509</b>	<b>53,299</b>	<b>76,654</b>	-	<b>70,22,462</b>	<b>11,64,781</b>	<b>58,57,681</b>
	<b>Grand Total</b>		<b>84,91,928</b>	<b>10,43,743</b>	<b>5,80,265</b>	-	<b>1,01,15,936</b>	<b>15,63,958</b>	<b>85,51,978</b>



For All Creatures Great And Small

Anjali Gopalan  
(Managing Trustee)

Sonu Ali  
(Accounts Manager)

S. Yaiphabi Devi  
Yaiphabi Devi Sarungbam  
(Trustee)



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**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2022**  
**(IN RESPECT OF ACCOUNTS OF CONSOLIDATED BOOKS OF ACCOUNT)**

Receipts	2021-22	2020-21	Payments	2021-22	2020-21
<b>Opening Balance :-</b>			<b>Payments</b>		
Cash in Hand	25,641	21,707	Project Expenses (recurring expens	2,13,32,737	1,28,12,948
Cash at Bank	1,44,56,162	38,26,345	General Expense	73,02,950	1,44,79,258
Donations received during the year	95,59,808	1,55,25,673	Increase in loans and advances	(1,84,689)	1,72,231
Grants received during the year	1,17,19,975	2,39,56,526	Purchase of Fixed Assets	15,39,055	27,65,759
Saving Bank and Fixed Deposit Interest	3,82,785	3,21,880	Decrease in Current Liabilities	40,783	12,93,230
Miscellaneous income	2,76,647		Increase in other current Assets	1,44,511	1,23,193
Increase in Current Liabilities	(5,25,918)	7,48,393	<b>Closing Balance :-</b>		
Decrease in Loans and Advance	94,993	17,27,898	Cash in Hand	11,083	25,641
			Cash at Bank	58,03,664	1,44,56,162
<b>Grand Total</b>	<b>3,59,90,093</b>	<b>4,61,28,422</b>	<b>Grand Total</b>	<b>3,59,90,093</b>	<b>4,61,28,422</b>

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

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CA Nikhil Jain  
Partner  
M.No. 512386



Anjali Gopalan  
(Managing Trustee)

S. Yaiphabi Devi  
Yaiphabi Devi Sarungbam  
(Trustee)

UDIN: 22512386 A6626709241

Date: 29/09/2022  
Place : New Delhi

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)**

**Significant accounting policies and notes forming part of financial statements for the year ended 31st March 2022.**

**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. 003216N

CA Nikhil Jain  
Partner  
M.No. 512386

UDIN: 22512386  
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Date: 29/09/2022  
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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 for the FY 2021-22**

**Schedule -1**

**CURRENT LIABILITIES**

(Amounts in Rs.)

PARTICULARS	2021-2022	2020-2021
Sundry creditors	63,449	1,35,720
Advance from Customers	918	918
Salary Payable	9,000	7,152
TDS Payable	27,720	5,52,895
EPF Payable	-	61,352
ESI Payable	8,573	9,819
<b>Total Amount</b>	<b>1,09,660</b>	<b>7,67,856</b>

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	2021-2022	2020-2021
Advances to Vendors	43,226	3,34,281
Staff Advances	4,800	-
Security Deposit - IOCL	3,400	3,400
Security Deposit (Rent)-Naz Foundation	42,000	42,000
<b>Total Amount</b>	<b>93,426</b>	<b>3,79,681</b>

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	2021-2022	2020-2021
Prepaid Expenses	62,918	3,330
Tds Receivable FY 2020-21	10,000	10,000
<b>Total Amount</b>	<b>72,918</b>	<b>13,330</b>

**Schedule -4**

**CASH AND BANK BALANCE**

PARTICULARS	2021-2022	2020-2021
Central Bank of India A/c No. 3180343347	80,339	2,23,509
HDFC Bank A/c No. 50100201139238	24,53,294	19,84,964
HDFC Bank A/C No.50100264388390	27,61,302	1,17,71,554
State Bank of India A/c No. 39938316818	1,89,898	3,15,923
Fixed Deposit with HDFC Bank (Including accrued)	1,68,257	1,60,212
<b>Total Amount</b>	<b>56,53,089</b>	<b>1,44,56,162</b>



*Sony*



*Popal*

*S. Yashabhai Durr*

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

As per report of even date attached

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

CA Nikhil Jain  
Partner  
M.No. 512386

UDIN: 22512386 AW492679241

Date: 29/09/2022  
Place: New Delhi



For All Creatures Great And Small

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(Managing Trustee)

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