

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 ACCOUNT)**

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	70,34,915	Current Assets			
Fixed Asset Equalisation Reserve				Loans & Advances		82,736	99,998
Opening balance	58,57,681			(As per Schedule - 2)			
Addition during the year	-			Other Current Assets		97,625	72,918
Less : Depreciation	9,48,949	49,08,732	58,57,681	(As per Schedule - 3)			
Unspent Grant/Funds		9,61,584	15,30,813	Cash and bank balances			
Current Liabilities & Provisions				Cash in Hand (As certified by management)		1,12,083	11,084
Current Liabilities		4,45,859	1,16,232	Cash at Bank		93,48,669	58,03,663
(As per Schedule - 1)				(As per Schedule - 4)			
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 B67XMB642018

Date: 28/09/2023
Place : New Delhi



For All Creatures Great And Small

Anjan 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)

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: 23512386B67XMB642018

Date: 28/09/2023
Place : New Delhi

For All Creatures Great And Small



Anjali Gopalan
(Managing Trustee)

Sonu Ah
(Accounts Manager)

Gurpreet Singh Virk
(Trustee)

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)**

(Amounts in Rs.)

Receipts	2022-23	2021-22	Payments	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
			Increase in loans and advances	(6,572)	(1,84,689)
Donations received during the year	1,39,81,068	95,59,808	Purchase of Fixed Assets	7,80,027	15,39,055
Grants received during the year	82,98,272	1,17,19,975	Decrease in Current Liabilities	-	40,783
Saving Bank and Fixed Deposit Interest	2,23,885	3,82,785	Increase in other current Assets	80,815	1,44,511
Miscellaneous income	1,94,739	2,76,647			
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 BGXMG16/2018

Date: 28/09/2023
Place: New Delhi

For All Creatures Great And Small



Anjali Gupalan
(Managing Trustee)

Sonu Ali
(Accounts Manager)

Gurpreet Singh Virk
(Trustee)

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+Trolly+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	15%	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

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

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. 005216N

Nikhil Jain
Partner
M.No. 512386

UDIN: 235123861361XMG12018

Date: 28/09/2023
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

	(Amounts in Rs.)	
	2022-2023	2021-2022
PARTICULARS		
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

	2022-2023	2021-2022
PARTICULARS		
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

	2022-2023	2021-2022
PARTICULARS		
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

	2022-2023	2021-2022
PARTICULARS		
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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