

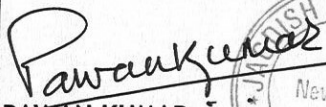
NLR INDIA FOUNDATION
Balance Sheet as at 31.03.2022

(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Capital Fund	2	2,99,60,358	1,91,14,943
			2,99,60,358	1,91,14,943
2	Non-current liabilities			
(a)	Long-term provisions	3	14,45,373	10,51,483
			14,45,373	10,51,483
3	Current liabilities			
(a)	Other current liabilities	4	2,62,151	73,688
(b)	Short-term provisions	3	36,761	24,675
			2,98,912	98,363
	Total		3,17,04,643	2,02,64,789
II	ASSETS			
2	Current assets			
(a)	Receivables against CSR Projects	5	1,72,870	-
(b)	Cash and bank balances	6	3,08,28,245	1,99,78,441
(c)	Short Term Loans and Advances	7	2,74,884	1,05,996
(d)	Other current assets	8	4,28,644	1,80,352
			3,17,04,643	2,02,64,789
	Total		3,17,04,643	2,02,64,789
	Summary of significant accounting policies	1		
	Notes to Accounts	2-15		

As per our Report of even date attached.

FOR JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS
Firm Registration Number: 000129N



PAWAN KUMAR
M.No:- 511057




PLACE: NEW DELHI
DATE: 27.09.2022

FOR NLR INDIA FOUNDATION




Dr. Ashok Agarwal
(Managing Trustee)


Ms. Nirmala Gupta
(Trustee)

NLR INDIA FOUNDATION
Statement of Income and Expenditure for the year ended 31.03.2022

(Amount in Rs.)

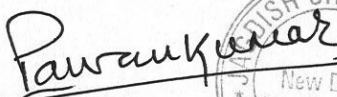
	Particulars	Note	31 March 2022	31 March 2021
I	Income From Grants & Donations	109	3,06,33,511	3,27,45,835
II	Other Income	10	8,04,260	3,91,527
III	Total Income (I+II)		3,14,37,771	3,31,37,362
IV	Expenses:			
(b)	PROJECT/ PROGRAMME SUPPORTS EXPENSES	111	1,76,27,172	1,70,72,675
(c)	Human Resource Expenses	112	6,01,768	13,25,101
(d)	Fund Raising Expenses	113	3,33,493	3,85,784
(e)	Office And General Administration Expenses	114	20,29,923	16,93,926
	Total Expenses		2,05,92,356	2,04,77,487
XV	Excess of income over expenditure for the year transferred to Capital fund		1,08,45,415	1,26,59,875
	Summary of significant accounting policies	1		
	Notes to Accounts	2-15		

As per our Report of even date attached.

FOR JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

Firm Registration Number: 000129N



PAWAN KUMAR
M.No:- 511057

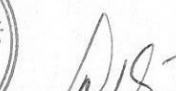


PLACE: NEW DELHI

DATE: 27.09.2022

FOR NLR INDIA FOUNDATION


Dr. Ashok Agarwal
(Managing Trustee)


Ms. Nirmala Gupta
(Trustee)



NLR INDIA FOUNDATION				
Receipts & Payment Account				
For the year ending 31st March 2022				
(Amount in ₹)				
Receipts	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
OPENING BALANCES				
Cash at Bank (Schedule - 5)	1,65,33,697		53,89,869	
Cash-in-hand (Schedule - 5)	73,444		9,241	
Fixed Deposit	33,71,300		71,300	
TDS Refundable	51,591		18,287	
Project Advances / Imprest (Schedule - 7)	1,05,996	2,01,36,028	9,66,371	64,55,068
GRANTS RECEIVED				
Foreign Grant Received	2,89,79,657		3,07,29,597	
Donation Received from Domestic Donor	16,53,854		20,16,238	
	-	3,06,33,511	-	3,27,45,835
INTEREST INCOME				
Interest on Saving Bank Account	5,43,085		2,24,274	
Interest in FDR	-	5,43,085	23,042	2,47,316
OTHER RECEIPTS				
Misc. Income			2,800	
Sale Proceeds of Old Assets		12,883	12,650	15,450
TOTAL		5,13,25,507		3,94,63,669

Payments	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
SALARIES & BENEFITS EXPENSES				
Administration staffs salaries & Benefits Expenses		5,99,818		1,75,255
PROJECT/ PROGRAMME SUPPORTS EXPENSES				
Project/Programme Supports Medical Staff Salaries, Benefits Expenses & Other Expenses	1,68,87,981		1,11,83,421	
ONGC Expenses	1,72,870		5,68,454	
Programme Expenses	2,65,392	1,73,26,243	20,000	1,17,71,875
FUNDRAISING EXPENSES				
Website Development		-	5,900	
Fundraising Expenses		3,33,493	3,79,884	3,85,784
OTHER PAYMENTS				
Payment of Security Deposit		73,500		-
Advance for execution of project		1,27,204		-
OFFICE AND GENERAL ADMINISTRATION EXPENSES				
Office Rent and Maintenance Expenses	4,61,339		6,61,696	
Printing & Stationery	2,20,221		1,46,671	
Postage Expenses	15,628		12,289	
Festival Celebration	-		2,545	
Telephone Expenses	45,383		9,408	
Bank charges	34,616		20,161	
Professional Fees	96,786		81,845	
Office Expenses	7,74,689		4,22,777	
Public Relation expenses	1,300		1,150	
Audit Fee	94,400		32,950	
Office Equipments	2,85,561	20,29,923	3,02,434	16,93,926
CLOSING BALANCES				
Cash at Bank (Schedule - 5)	70,68,672		1,65,33,697	
Cash-in-hand (Schedule - 5)	38,273		73,444	
Fixed Deposits with Bank	2,37,21,300		33,71,300	
TDS Refundable	-		51,591	
Project Advances / Imprest (Schedule - 7)	7,080	3,08,35,326	1,05,996	2,01,36,028
TOTAL		5,13,25,507		3,41,62,869

Significant Accounting Policies
Notes to Accounts

1
2-15

FOR JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

Firm Registration Number: 000720N

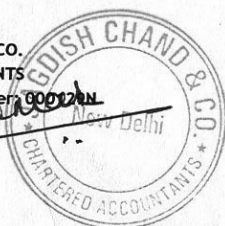
PAWAN KUMAR
M.No:- 511057

PLACE: NEW DELHI
DATE: 27.09.2022

FOR NLR INDIA FOUNDATION

Dr. Ashok Agarwal
(Managing Trustee)

Ms. Nirmala Gupta
(Trustee)



NLR INDIA FOUNDATION

1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Background

NLR INDIA FOUNDATION (Formerly known as Netherlands Leprosy Relief Foundation) (Trust) is a registered trust in New Delhi under the provisions of Indian Trust Act, 1882. The Trust is Registered under the provisions of FCRA, 2010 and Income Tax Act, 1961.

Summary of Significant Accounting Policies

Basis of Preparation

Financial statements are prepared on the cash basis accounting system. On this basis revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.

Use of Estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Valuation of Assets and Liabilities and the Determination

Valuation of assets and liabilities and the determination are based on historical costs of accounting. In general, assets and liabilities are stated at the amounts at which they were acquired or incurred, or current value. If not specifically stated otherwise, they are recognized at the amounts at which they were acquired or incurred.

Fixed Assets

Fixed assets are valued as expenses.

Foreign Currency Transaction

Transactions in foreign currency are converted at the exchange rate of the transaction date. At the end of the financial year all accounts receivable, liabilities and bank accounts in foreign currency are converted to on the basis of the exchange rate as per balance date. All exchange differences are included in the statement of Income & Expenditure.

Cash and Cash Equivalents

Cash and cash equivalents include cash, bank balances and immediately accessible savings with a maturity of less than twelve months.



NLR INDIA FOUNDATION

Revenue Recognition

Income is shown gross, before any deduction of associated costs, unless otherwise is stated. Necessary costs to realize certain benefits, are presented in the statement of income and expenses as expenditure.

Revenue and expenses in the statement of income and expenditure are allocated to the period in which they relate. The Surplus/ Deficit is determined as the difference between income generated by contributions and others, and the costs and other charges for the year.

Interest Paid and Received

Interest paid and received is recognized on a time proportion basis, taking in to the effective interest rate of the assets and liabilities concerned. When recognizing interest paid, allowance is made for transaction costs on loans received as part of the calculation of effective interest.

Donations

The income consists of the proceeds from contributions, donations, grants and other income which are ascribed to the financial year concerned. Donations are accounted for in the year of receipt.

Retirement and Other Employee Benefits

Defined Contribution Plan: The Entity makes defined contribution to Government Employee Provident Fund, Government Employee Pension Fund, Employee Deposit Linked Insurance, ESI are recognized in the Statement of Income & Expenditure on accrual basis. The Entity has no further obligations under these plans beyond its monthly contributions.

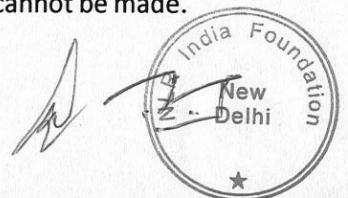
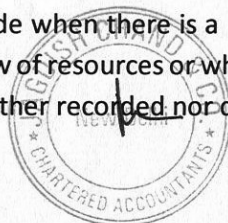
Defined Benefit Plan- Gratuity: The Entity provides for retirement benefits in the form of Gratuity. Benefits payable to eligible employees of the Entity with respect to gratuity, a defined benefit plan (unfunded) is accounted for on the basis of an actuarial valuation as at the Balance Sheet date. In accordance with the Payment of Gratuity Act, 1972, the plan provides for lump sum payments to vested employees on retirement, death while in service or on termination of employment an amount equivalent to 15 days basic salary for each completed year of service.

Other long-term benefits Leave encashment – Encashable: The employees are entitled for 18 days leave during the calendar year, which can be accumulated up to 60 days. The Entity provides for the liability at year end on account of unveiled leave as per the actuarial valuation using the Projected Unit Credit Method.

Contingent Liability, Provisions and Contingent Asset

The Entity creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources, and a reliable estimate can be made of the amount of obligation.

Contingent Liabilities are disclosed when the entity has a possible obligation, or a present obligation and it is probable that a cash outflow will not be required to settle the obligation." A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made. Contingent assets are neither recorded nor disclosed in the financial statements.



NLR INDIA FOUNDATION

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 2 Owners' Capital Fund

(Amount in Rs.)

Sr. No.	As at 1st April 2021 (Opening Balance)	Excess of Income over expenses	As at 31st March 2022 (Closing Balance)
1	1,91,14,943	1,08,45,415	2,99,60,358
	1,91,14,943	1,08,45,415	2,99,60,358
Previous Year	64,55,068	1,26,59,875	1,91,14,943

(Amount in Rs.)

3	Provisions	Long term		Short term	
		31 March 2022	31 March 2021	31 March 2022	31 March 2021
(a)	Provision for employee benefits				
	Provision for gratuity	9,10,761	6,78,534	19,250	13,089
	Provision for leave Encashment	5,34,612	3,72,949	17,511	11,586
	Total Provisions	14,45,373	10,51,483	36,761	24,675
4	Other current liabilities			31 March 2022	31 March 2021
(a)	EPF & ESI Payable			70,994	72,688
(b)	TDS payable			18,287	-
(c)	Other payables			1,72,870	1,000
	Total Other current liabilities			2,62,151	73,688



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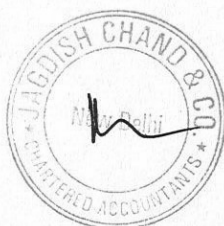


NLR INDIA FOUNDATION

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		31-03-2022	31-03-2021
5	Receivables against CSR Projects		
(a)	Unsecured Considered good (ONGC Receivable)	1,72,870	-
	Total Receivables against CSR Projects	1,72,870	-
6	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts		
	FCRA		
	HDFC Bank at New Delhi	6,52,082	-
	Indian Overseas Bank at New Delhi	9,53,383	1,43,93,541
	Indian Overseas Bank at Patna	80,468	2,50,319
	Indian Overseas Bank at Ranchi	1,63,349	1,58,477
	Indian Overseas Bank at Lucknow	18,457	34,490
	Indian Overseas Bank at Burdwan	52,070	10,951
	Punjab National Bank at Varanasi	186	38,069
	SBI Bank (FCRA) at New Delhi	42,62,435	-
	NON FCRA		
	Axis Bank at New Delhi	3,57,892	1,39,487
	Indian Overseas Bank at Ranchi	2,12,468	2,06,131
	Indian Overseas Bank at New Delhi	3,15,883	13,02,231
	FCRA		
	Cash at HO	2,806	7,504
	Cash at Patna	18,502	16,561
	Cash at Lucknow	-	20,231
	Cash at Ranchi	-	14,393
	NON FCRA		
	Cash in hand at New Delhi	16,965	14,755
	Total Cash and Cash equivalents	71,06,945	1,66,07,141
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	2,37,21,300	33,71,300
	Total other bank balances	2,37,21,300	33,71,300
	Total Cash and bank balances	3,08,28,245	1,99,78,441
7	Loans and advances		
	(Unsecured, Considered Good)		
(a)	Project Advances/Imprest	7,080	50,896
(b)	Petrol Card Balance	12,000	-
(c)	Advance for execution of project	1,27,204	-
(d)	Security Deposits for Rental Properties	1,28,600	55,100
	Total Loans and Advances	2,74,884	1,05,996
8	Other Current Assets		
(a)	Interest accrued and due on deposits	3,60,379	1,20,458
(b)	TDS Receivable	68,265	59,894
	Total Other Current Assets	4,28,644	1,80,352



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NLR INDIA FOUNDATION

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

	31 March 2022	31 March 2021
9 Income from Grants and Donation		
(a) Grants or donations received		
(i) Foreign Grant received	2,89,79,657	3,07,29,597
(ii) Domestic donation received	16,53,854	20,16,238
Total Income from Grants and Donation	3,06,33,511	3,27,45,835
10 Other Income	31 March 2022	31 March 2021
(a) Interest income		
Interest on Saving Bank	5,43,085	2,24,274
Interest on Fixed Deposits	2,48,292	1,51,803
(b) Other non-operating income		
Misc Income	1,823	2,800
Sales of Old Assets	11,060	12,650
Total Other Income	8,04,260	3,91,527
11 Project/ Programme Supports Expenses	31 March 2022	31 March 2021
Project staff salaries benefits exp & workshop	72,04,355	54,83,899
NLR 2020 Project	53,100	24,31,760
MMZ Project	12,35,672	16,77,515
Self Care Project Expenses/Training	61,50,695	49,76,579
Non-Medical Rehabilitation	5,52,954	3,24,221
Project Office Expenses	8,47,460	7,67,805
Printing of Communciation Material	36,620	1,49,064
Internet & Telephone Expenses	42,196	75,330
Equipments & Supplies	1,63,801	3,96,707
Training & Meeting Expenses	2,39,104	2,01,342
Call Centre Project	5,97,953	-
Sasakawa Project	2,65,392	20,000
ILEP Expenses	65,000	-
ONGC Expenses	1,72,870	5,68,454
Total Project/ Programme Supports Expenses	1,76,27,172	1,70,72,675
12 Human Resource Expenses		
Administration Staffs Salaries & Benefits Expenses	6,01,768	13,25,101
	6,01,768	13,25,101
13 Fund Raising Expenses		
Website Development	-	5,900
Other Expenses	3,33,493	3,79,884
Total Fund Raising Expenses	3,33,493	3,85,784
14 Office And General Administration Expenses	31 March 2022	31 March 2021
Office Rent and Maintenance Expenses	4,61,339	6,61,696
Office Expenses	7,74,689	4,22,777
Office Equipements	2,85,561	3,02,434
Printing and Stationery	2,20,221	1,46,671
Audit Fees	94,400	32,950
Professional Fees	96,786	81,845
Public Relation Expenses	1,300	1,150
Postage Expenses	15,628	12,289
Bank Charges	34,616	20,161
Telephone Expenses	45,383	9,408
Festival Celebration	-	2,545
Total Office And General Administration Expenses	20,29,923	16,93,926

15 Other Notes to Accounts

- a. Contingent liabilities and commitments (to the extent not provided for): Nil (Previous year: Nil)
b. Previous year figure have been regrouped and rearranged wherever necessary to make them comparable with these of the current figure.

FOR JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

Firm Registration Number: 000129N

PAWAN KUMAR

M.No:- 511057

PLACE: NEW DELHI

DATE: 27.09.2022

FOR NLR INDIA FOUNDATION

Dr. Ashok Agarwal
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