

**NLR INDIA FOUNDATION**

**Foreign Contribution Financial Statement  
Balance Sheet as at 31.03.2022**

(Amount in Rs.)

Particulars		Note	31 March 2022	31 March 2021
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Owners' Funds</b>			
(a)	Capital Fund	2	2,34,39,103	1,40,13,504
			2,34,39,103	1,40,13,504
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term provisions	3	14,45,373	10,51,483
			14,45,373	10,51,483
<b>3</b>	<b>Current liabilities</b>			
(a)	Other current liabilities	4	89,282	73,688
(b)	Short-term provisions	3	36,761	24,675
			1,26,043	98,363
	<b>Total</b>		<b>2,50,10,519</b>	<b>1,51,63,350</b>
<b>II</b>	<b>ASSETS</b>			
<b>2</b>	<b>Current assets</b>			
(a)	Cash and bank balances	5	2,46,25,038	1,50,15,837
(b)	Short Term Loans and Advances	6	2,74,884	1,05,996
(c)	Other current assets	7	1,10,597	41,517
			2,50,10,519	1,51,63,350
	<b>Total</b>		<b>2,50,10,519</b>	<b>1,51,63,350</b>
	Summary of significant accounting policies Notes to Accounts	1 2-13		

As per our Report of even date attached.

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

*Pawan Kumar*  
**PAWAN KUMAR**  
M.No:- 511057



**FOR NLR INDIA FOUNDATION**



*Ashok Agarwal*  
**Dr. Ashok Agarwal**  
(Managing Trustee)

*Nirmala Gupta*  
**Ms. Nirmala Gupta**  
(Trustee)

**PLACE: NEW DELHI  
DATE: 27.09.2022**

**NLR INDIA FOUNDATION**  
**Foreign Contribution Financial Statement**  
**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	8	2,89,79,657	3,07,29,597
II	Other Income	9	5,64,291	2,02,642
III	<b>Total Income (I+II)</b>		<b>2,95,43,948</b>	<b>3,09,32,239</b>
IV	<b>Expenses:</b>			
(a)	Project/ Programme Supports Expenses	10	1,73,82,385	1,64,56,722
(b)	Human Resource Expenses	1211	6,01,768	13,25,101
(c)	Fund Raising Expenses		1,14,028	5,900
(d)	Office And General Administration Expenses	1312	20,20,168	16,77,163
	<b>Total expenses</b>		<b>2,01,18,349</b>	<b>1,94,64,886</b>
V	Excess of income over expenditure for the year transferred to Capital fund		94,25,599	1,14,67,353
	Summary of significant accounting policies Notes to Accounts	1 2-13		

As per our Report of even date attached.

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

*Pawan Kumar*  
**PAWAN KUMAR**  
**M.No:- 511057**



**PLACE: NEW DELHI**  
**DATE: 27.09.2022**

**FOR NLR INDIA FOUNDATION**



*Ashok Agarwal*  
**Dr. Ashok Agarwal**  
**(Managing Trustee)**

*Nirmala Gupta*  
**Ms. Nirmala Gupta**  
**(Trustee)**

(For Foreign Contribution)

**NLR INDIA FOUNDATION**  
**Contribution)**  
**Receipts & Payment Account**  
**For the year ending 31st March 2022**

(Amount in ₹)

Receipts	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
<b>OPENING BALANCES</b>				
Cash at Bank	1,48,85,848		18,30,635	
Cash-in-hand	58,689		46	
Project Advances / Imprest	1,05,996		6,44,170	
Fixed Deposit	71,300	1,51,21,833	71,300	25,46,151
<b>GRANTS RECEIVED</b>				
Foreign Grant Received		2,89,79,657		3,07,29,597
<b>INTEREST INCOME</b>				
Interest on Saving and FD Bank Account		4,84,538		1,46,675
<b>OTHER RECEIPTS</b>				
TDS Refund			1,800	
Income Tax Refund Received		18,288		
Interest on Income Tax Refund		1,453		
Sale Proceeds of Old Assets		9,220	12,650	14,450
<b>TOTAL</b>		<b>4,46,14,989</b>		<b>3,34,36,873</b>

Payments	Year Ended 31st March, 2022		Year Ended 31st March, 2021	
<b>SALARIES &amp; BENEFITS EXPENSES</b>				
Administration staffs salaries & Benefits Expenses		1,98,487		1,75,256
<b>PROJECT/ PROGRAMME SUPPORTS EXPENSES</b>				
Project/Programme Supports Medical Staff Salaries, Benefits Expenses & Other Expenses		1,74,49,485		1,64,56,721
<b>FUNDRAISING EXPENSES</b>				
Fundraising Expenses		1,14,028		5,900
<b>OTHER PAYMENTS</b>				
Payment of Security Deposit		73,500		-
Advance for execution of project		1,27,204		-
<b>OFFICE AND GENERAL ADMINISTRATION EXPENSES</b>				
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	
Telephone Expenses	45,383		9,408	
Bank charges	24,861		5,943	
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	20,20,168	3,02,434	16,77,163
<b>CLOSING BALANCES</b>				
Cash at Bank	61,82,429		1,48,85,848	
Cash-in-hand	21,308		58,689	
Fixed Deposits with Bank	1,84,21,300		71,300	
Project Advances / Imprest	7,080	2,46,32,117	1,05,996	1,51,21,833
<b>TOTAL</b>		<b>4,46,14,989</b>		<b>3,34,36,873</b>

Significant Accounting Policies  
Notes to Accounts

FOR JAGDISH CHAND & CO.  
**CHARTERED ACCOUNTANTS**  
Firm Registration Number: 00012904  
*Jagan Kumar*  
**PAWAN KUMAR**  
M.No:- 511057



FOR NLR INDIA FOUNDATION

*Ashok Agarwal*  
**Dr. Ashok Agarwal**  
(Managing Trustee)



*Nirmala Gupta*  
**Ms. Nirmala Gupta**  
(Trustee)

PLACE: NEW DELHI  
DATE: 27.09.2022

**NLR INDIA FOUNDATION**

**Foreign Contribution Financial Statement**

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

**Note - 2 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	1,40,13,504	94,25,599	2,34,39,103
	1,40,13,504	94,25,599	2,34,39,103
Previous Year	25,46,151	1,14,67,353	1,40,13,504

(Amount in Rs.)

3	Provisions	Long term		Short term	
		31-03-2022	31-03-2021	31-03-2022	31-03-2021
(a)	Provision for employee benefits	9,10,761	6,78,534	19,250	13,089
	Provision for gratuity	5,34,612	3,72,949	17,511	11,586
	Provision for leave Encashment				
	<b>Total Provisions</b>	<b>14,45,373</b>	<b>10,51,483</b>	<b>36,761</b>	<b>24,675</b>
4	Other current liabilities			31-03-2022	31-03-2021
(a)	EPF & ESI Payable			70,994	72,688
(b)	Other payables			18,287	1,000
	<b>Total Other current liabilities</b>			<b>89,281</b>	<b>73,688</b>



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# NETHERLANDS LEPROSY RELIEF ASSOCIATION

## 1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

### Background

Netherlands Leprosy Relief Association is a branch office of Netherlands Leprosy Relief Association incorporated in The Netherlands. The Branch has received permission from RBI for opening of branch office in India.

### 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.



## NETHERLANDS LEPROSY RELIEF ASSOCIATION

### 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.

### Income Received from NLR International Office (Amsterdam)

Income received from NLR International Office (NLR IO) will be recognized in the financial information of the entity on cash basis.

### 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

## Foreign Contribution Financial Statement

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

(Amount in Rs.)

		31-03-2022	31-03-2021
<b>5</b>	<b>Cash and Bank Balances</b>		
<b>A</b>	<b>Cash and cash equivalents</b>		
(a)	On current accounts	6,52,082	-
	HDFC Bank at New Delhi	9,53,383	1,43,93,542
	Indian Overseas Bank at New Delhi	80,468	2,50,319
	Indian Overseas Bank at Patna	1,63,349	1,58,477
	Indian Overseas Bank at Ranchi	18,457	34,490
	Indian Overseas Bank at Lucknow	52,070	10,951
	Indian Overseas Bank at Burdwan	186	38,069
	Punjab National Bank at Varanasi	42,62,435	-
	SBI Bank (FCRA) at New Delhi		
(b)	Cash on hand	2,806	7,504
	Cash at HO	18,502	16,561
	Cash at Patna	-	20,231
	Cash at Lucknow	-	14,393
	Cash at Ranchi	-	-
	<b>Total (i)</b>	<b>62,03,738</b>	<b>1,49,44,537</b>
<b>B</b>	<b>Other bank balances</b>		
(a)	Bank Deposits		
	Deposits with original maturity for more than 3 months but less than 12 months	1,84,21,300	71,300
(i)	from reporting date		
	<b>Total other bank balances (ii)</b>	<b>1,84,21,300</b>	<b>71,300</b>
	<b>Total Cash and bank balances (i+ii)</b>	<b>2,46,25,038</b>	<b>1,50,15,837</b>
<b>6</b>	<b>Loans and advances (Unsecured)</b>		
	Project Advances/Imprest	7,080	50,896
	Petrol Card Balance	12,000	-
	Advance for execution of project	1,27,204	-
	Security Deposits for Rental Properties	1,28,600	55,100
	<b>Total</b>	<b>2,74,884</b>	<b>1,05,996</b>
<b>7</b>	<b>Other current assets</b>		
(a)	Interest accrued and due on deposits	95,253	33,214
(b)	TDS Receivable	15,344	8,303
	<b>Total</b>	<b>1,10,597</b>	<b>41,517</b>



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NLR INDIA FOUNDATION  
 Foreign Contribution Financial Statement  
 Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

		31 March 2022	31 March 2021
8	<b>Income from Grants</b>		
	Foreign Grant received	2,89,79,657	3,07,29,597
	<b>Total Income from Grants</b>	<b>2,89,79,657</b>	<b>3,07,29,597</b>
9	<b>Other income</b>		
(a)	Interest income		
	Interest on Saving Bank	4,84,538	1,46,675
	Interest on Fixed Deposits	69,080	41,517
(b)	Others		
	Misc Income	-	1,800
	Interest on Income Tax Refund	1,453	-
	Sales of Old Assets	9,220	12,650
	<b>Total other income</b>	<b>5,64,291</b>	<b>2,02,642</b>
10	<b>Project/ Programme Supports Expenses</b>		
	Project Staff Salaries, Benefits Expenses & Other Expenses	72,04,355	54,83,899
	NLR 2020 Project	53,100	24,31,760
	MMZ Project	12,35,672	16,77,515
	Call Centre Project	5,97,953	-
	Sasakawa Project	2,65,392	-
	ILEP Expenses	65,000	-
	Self Care Project Expenses/Training	61,50,695	49,76,579
	Non-Medical Rehabilitation	5,32,954	2,96,721
	Project Office Expenses	7,95,543	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
	<b>Total Project/ Programme Supports Expenses</b>	<b>1,73,82,385</b>	<b>1,64,56,722</b>
11	<b>Human Resource Expenses</b>		
	Administration Staffs Salaries & Benefits Expenses	6,01,768	13,25,101
	<b>Total Human Resource Expenses</b>	<b>6,01,768</b>	<b>13,25,101</b>
12	<b>Office And General Administration Expenses</b>		
	Office Rent and Maintenance Expenses	4,61,339	6,61,696
	Office Expenses	7,74,689	4,22,777
	Office Equipment	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	24,861	5,943
	Telephone Expenses	45,383	9,408
	<b>Total Office And General Administration Expenses</b>	<b>20,20,168</b>	<b>16,77,163</b>

13 Other Notes to Accounts

- Contingent liabilities and commitments (to the extent not provided for): Nil (Previous year: Nil)
- During the year, inadvertently Income Tax Refund of Rs. 19,740/- (including Rs. 1,453/- as interest on Income Tax Refund) was received in FCRA designated bank account instead of Non FCRA designated bank account.
- 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*  
 PAWAN KUMAR

M.No:- 511057

PLACE: NEW DELHI

DATE: 27.09.2022

FOR NLR INDIA FOUNDATION



*Dr. Ashok Agarwal*  
 Dr. Ashok Agarwal  
 (Managing Trustee)

*Ms. Nirmla Gupta*  
 Ms. Nirmla Gupta  
 (Trustee)