Miracle Foundation India

(Incorporated as a Not profit Company under the Companies Act)

Balance Sheet (FCRA) as at 31.03.2022

Particulars	Note	As at 31.03.2022 (Rs.)	As at 31.03.2021 (Rs.)
I. EQUITY AND LIABLITIES			
(1) Shareholder's Fund			
(a) Share Capital	A	5,00,000.00	5,00,000.00
(b) Reserves and Surplus	B	0.00	0.00
(c.) Asset Fund	C	8,30,752.75	12,60,218.75
		13,30,752.75	17,60,218.75
(2) Long Term Liabilities			
(3) Current Liabilities			
(a) Trade Payable	D		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		68,878.00	27,750.00
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		3,85,712.00	2,05,623.00
(b) Other current liabilities	E	33,78,216.00	39,37,360.88
(c) Unspent Grant	F	32,50,747.13	44,16,794.99
		70,83,553.13	85,87,528.87
Total		**84,14,305.88**	**1,03,47,747.62**
II. ASSETS			
(1) Non-Current assets			
(a) Fixed Assets			
(i) Tangible Assets	G	8,30,752.75	12,60,218.75
(b) Other non current assets -Security deposit (Office Premises)		0.00	0.00
		8,30,752.75	12,60,218.75
(2) Current Assets			
(a) Cash and Cash Equivalents	H	65,09,111.97	86,22,311.41
(b) Other current assets	I	10,74,441.16	4,65,217.46
		75,83,553.13	90,87,528.87
Total		**84,14,305.88**	**1,03,47,747.62**

Note A to K form part of the Financial Statements

For Ajay K Sud & Associates
FRN : 03939N
Chartered Accountants

(Ravi Gupta)
Partner
M.No. 086728
UDIN- 22086728A05J2J6001

Indrajit Ranjan Sarker
Chairman
DIN : 00184115

For Miracle Foundation India

Kusum Mohapatra
Regional Director Cum CEO

Somnath Dutta
CFO – Head of India Finance

Place : New Delhi
Date : 12 JUL 2022

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

Statement of Income and Expenditure (FCRA)
For the period from 1st April, 2021 to 31st March, 2022

Particulars	Note	For the Year ended 31.03.22 (Rs.)	For the Year ended 31.03.21 (Rs.)
I. Income			
I. Revenue from operations - Donations		31,87,932.33	70,61,362.96
II. Grant amount utilised		3,63,21,475.86	4,08,91,202.04
III. Other Income	J	3,05,572.00	4,10,879.68
Total Revenue		**3,98,14,980.19**	**4,83,63,444.68**
II. Expenses			
Program related Expenses	K	3,62,67,649.50	4,17,78,752.00
Marketing & Fund raising related expenses	L	5,18,522.00	27,07,986.00
Administrative Expenses	M	30,28,808.69	38,76,706.68
Total Expenses		**3,98,14,980.19**	**4,83,63,444.68**
III. Surplus for the period		0.00	0.00
IV. Surplus transferred to Balance Sheet		**0.00**	0.00
Note A to K form part of the Financial Statements			

For Ajay K Sud & Associates
FRN : 03939N
Chartered Accountants

(Ravi Gupta)
Partner
M.No. 086728
UDIN- 22086728AOSJ2J6001

Indrajit Ranjan Sarker
Chairman
DIN : 00184115

For Miracle Foundation India

Kusum Mohapatra
Regional Director Cum CEO

Somnath Dutta
CFO – Head of India Finance

Place : New Delhi
Date : 12 JUL 2022

MIRACLE FOUNDATION INDIA

RECEIPT AND PAYMENT ACCOUNT (FCRA) FOR THE ENDED MARCH 31,2022

For the year ended March 31,2021 Amount (INR)	Receipts		For the year ended March 31,2022 Amount (INR)
	Opening Balance(01.04.2021)		
14,681.00	Cash in Hand	3,146.00	
22,04,586.44	Cash at Bank	77,00,038.72	
8,68,746.37	Term Deposit - 1	9,19,126.69	
0.00	Term Deposit - 2	0.00	86,22,311.41
	Receipts during the year		
	From Shareholders		
	(As Share Capital)		
4,53,49,453.00	Grant Amount Received	3,51,55,428.00	
3,56,604.00	Interest Received on Grant Funds (Saving Account)	259245.00	
(50,892.64)	Interest Received on FDR -1	22,342.50	
37,532.96	Interest Received on FDR -2	19,352.00	
0.00	Interest Received from Salvee	0.00	
0.00	Receipts against Advance from Sankalp	0.00	
70,61,362.96	Donation Received	31,87,932.33	3,86,44,299.63

For the year ended March 31,2021 Amount (INR)	PAYMENTS		For the year ended March 31,2022 Amount (INR)
	Payments		
	Program related Expenses		
1,45,08,063.00	Expenses on Welfare on Orphan Children	1,30,71,834.50	
0.00	Add : Paid in the year & o/s as on 31.03.2021	0.00	
0.00	Less: Outstanding as on 31.3.2022	0.00	1,30,71,834.50
23,68,453.00	Training	16,06,145.00	
5,02,244.88	Add : Paid in the year & o/s as on 31.03.2021	4,04,691.88	
(4,04,691.88)	Less : Provision 31.03.2022	7,05,237.00	
		13,05,599.88	
1,05,263.00	Add : TDS against Consultancy on 31.03.2021	57,612.00	
(57,612.00)	Less : TDS against Consultancy on 31.03.2022	76,386.00	12,86,825.88
17,22,897.00	Workshops		0.00
-	Marketing Expenses		-
6300.00	ID Screening & Assessments		0.00
3,45,000.00	Healthcare		1,89,853.00
7,85,164.00	Consultant Expenses		9,11,486.00
	Other Admin Expenses		
2,70,25,316.00	Salaries and Allowances	2,21,92,179.60	
28,43,940.00	Add : Provision 31.03.2021	35,48,531.00	
(35,48,531.00)	Less : Provision 31.03.2022	26,55,445.00	
		2,30,85,265.60	
2,56,995.00	Add : Tds deducted against Salary on 31.03.2021	1,59,899.00	
(1,59,899.00)	Less : Tds deducted against Salary on 31.03.2022	1,37,782.00	2,31,07,382.60
6,28,436.00	Office Rent	4,95,822.00	
11,966.00	Add : Tds on 31.03.2021	-	
-	Less : Tds on 31.03.2022	7925.00	4,87,897.00
3,69,473.00	Communication		2,85,313.00
4,62,778.68	Office Utilities	2,04,775.97	
52.00	Add : Tds on 31.03.2021	-	
-	Less : TDS against hiring & maintanance on 31.03.22	31.00	2,04,744.97
-	Auditor,s & Consultant Remuneration	250000.00	
2,25,000.00	Add : Paid in the year & o/s as on 31.03.2021	-	
-	Less : Provision 31.03.2022	225000.00	
		25,000.00	
0.00	Add : Tds on 31.03.2021		
0.00	Less : Tds on 31.03.2022	25,000.00	-
6,740.00	Printing & Stionary		11,585.00
0.00	Health Insurance		0.00
	Short & Excess		8.12
0.00	Other office Expenses	0.00	
0.00	Add : Paid in the year & o/s as on 31.03.2021	0.00	0.00

				1,35,234.00	Local Travel		4,11,978.00
					Capital Exenditure met out of Grant from TMF,USA		
				-	Furniture & Fixtures		0.00
				-	Office Equipments		0.00
				-	Computer Accessories		184000.00
				-193350.00	Security Deposit		-
				(1,85,599.00)	Prepaid -Health Insurance		6,35,570.00
				(2,364.00)	Prepaid -Expenses		-
				0.00	Advance- Mukta (PMS)		-110282.00
				-	Advance- MF (Ashakiran)		0.00
				73,478.00	Advance -Jeevodaya		-
				(50,183.00)	Advance- Diksha (Cornerstone)		-
				(46,635.00)	Advance- Aarambh		-
				(2,928.00)	Advance- SP (Shel Pimpalgaon)		-
				(14,040.00)	Advance- Manalaya (CBT)		-
				-71,508.00	Advance- VHAT (Anwesha)		-
				-4,510.00	Advance- Touch (New Life)		-
				(3,025.00)	Advance- SEDT (Dreamland)		-
				(34,430.00)	Advance-Anbarasi		-
				(3,739.00)	Advance- Bhaje		-
				(17,438.00)	Advance- Rukmabai (RF)		(981.00)
				77,165.00	Advance Leher		-77165.00
				(11,992.00)	Advance- Chennai office		-
				(12,970.00)	Advance- Other		11,829.00
				(3,149.00)	Advance- Pune Office		-
				(79,905.00)	Advance- Staff Travel		2,879.00
				16,666.00	Advance- Staff Advance		1,42,741.00
				-	Advance- Patna Office		0.00
				(30,691.00)	Advance-Hindu Mahila Mandiram (Partner)		-
				(3,16,622.00)	Advance- Deepak Foundation		-
				(640.00)	Advance- Gujarat Office		-
							4,07,57,499.07
					Closing Balance as on (31.03.2022)		
				3,146.00	Cash in Hand	2,356.00	
				77,00,038.72	Cash at Bank	55,45,934.98	
				9,19,126.69	Term Deposit - 1	9,60,820.99	65,09,111.97
5,58,42,074	**Total**		**4,72,66,611.04**	**5,58,42,074**	**Total**		**4,72,66,611.04**

CHARTERED ACCOUNTANTS
NEW DELHI

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

NOTE - A
SHARE CAPITAL

Particulars	As at 31.03.22 (Rs.)	As at 31.03.21 (Rs.)
AUTHORISED		
50,000 Equity Shares of Rs. 10 each	**5,00,000.00**	**5,00,000.00**
Total	**5,00,000.00**	**5,00,000.00**
ISSUED , SUBSCRIBED AND PAID UP		
50,000 Equity Shares of Rs. 10 each fully paid up	5,00,000.00	5,00,000.00
Total	**5,00,000.00**	**5,00,000.00**

(a) Shares held by Holding company and its Nominees

Particulars	No. of Shares		Amount(Rs.)	
	As at 31 March 2022	As at 31 March 2021	As at 31 March 2022	As at 31 March 2021
The Miracle Foundation USA - Holding Company	49,950.00	49,950.00	4,99,500.00	4,99,500.00
Nivedita Das Gupta - Nominee of the The Miracle Foundation USA	0.00	50.00	0.00	500.00
Indrajit Ranjan Sarker - Nominee of the The Miracle Foundation USA	50.00	0.00	500.00	0.00
	50,000.00	**50,000.00**	**5,00,000.00**	**5,00,000.00**

(b) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March 2022	As at 31 March 2021
Number of shares outstanding at the beginning of the year	50,000.00	50,000.00
Number of shares issued during the year	0.00	0.00
Number of shares outstanding at the end of the year	50,000.00	50,000.00

NOTE - B
RESERVE AND SURPLUS

Particulars	As at 31.03.21 (Rs.)	During the Year Addition (Rs.)	During the Year Deduction (Rs.)	As at 31.03.22 (Rs.)
Surplus	0.00	0.00	0.00	0.00
Previous Year	0.00	0.00	0.00	0.00

CHARTERED ACCOUNTANTS
FRN 003939N
NEW DELHI

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

NOTE - C
ASSET FUND (Contra with Fixed Assets)

Particulars	As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
Opening Balance	12,60,218.75	19,93,273.00
Add:		
Assets purchased during the year	1,84,000.00	0.00
	14,44,218.75	19,93,273.00
Less:		
Depreciation for the year	6,13,466.00	7,33,054.25
Net Value of assets lost		
	8,30,752.75	**12,60,218.75**

NOTE - D
TRADE PAYABLE

Particulars	As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	68,878.00	27,750.00
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	3,85,712.00	2,05,623.00
	4,54,590.00	**2,33,373.00**

AJAY K. SOOD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 003039N
NEW DELHI

Amount due to micro and small enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

The disclosures relating to micro and small enterprises is as below:

Particulars	As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
The principal amount remaining unpaid to any supplier at the end of each accounting year;	68,878.00	27,750.00
The interest due thereon remaining unpaid to any supplier at the end of each accounting year;	0	0
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	0	0
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0	0
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	0	0
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0	0

Trade Payable Ageing Schedule

Partculers	Unbilled	Not due	Outstanding for following periods from due date of payment Less than 1 year	1 - 2 years	2 - 3 years	More then 3 years	Total
As at March 31, 2022							
Micro, Small and Medium Enterprises	0.00	0.00	68,878.00	0.00	0.00	0.00	68,878.00
Others	0.00	0.00	3,85,712.00	0.00	0.00	0.00	3,85,712.00
Total	0.00	0.00	4,54,590.00	0.00	0.00	0.00	4,54,590.00
As at March 31, 2021							
Micro, Small and Medium Enterprises	0.00	0.00	27,750.00	0.00	0.00	0.00	27,750.00
Others	0.00	0.00	2,05,623.00	0.00	0.00	0.00	2,05,623.00
Total	0.00	0.00	2,33,373.00	0.00	0.00	0.00	2,33,373.00

SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 003029N
NEW DELHI

NOTE - E
OTHER CURRENT LIABLITIES

Particulars	As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
TDS Payable on Professional	1,01,386.00	57,612.00
TDS Payable on Salary	1,37,782.00	1,59,899.00
TDS Payable on Rent	7,925.00	0.00
TDS Payable on Contractor	31.00	0.00
Provision for Employee PF Contribution	1,13,996.00	91,519.00
Provision for Employer PF Contribution	1,13,996.00	91,519.00
Provision For Gratuity	26,42,520.00	32,86,156.00
Gayathri R	0.00	0.00
G. Neets	0.00	0.00
S.K.Anandhalaxhmi	0.00	0.00
The Omega Travels	(30,910.00)	(30,910.00)
Others	2,81,557.00	2,02,228.88
Salary Payable	8,333.00	77,737.00
PT Payable	1,600.00	1,600.00
	33,78,216.00	**39,37,360.88**

NOTE - F
UNSPENT GRANT

Particulars		As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
Unspent Grant- Opening	44,16,794.99		(41,455.97)
Donation received from India	31,87,932.33		70,61,362.96
Grant amount received from TMF	3,51,55,428.00		4,53,49,453.00
Interest amount on Grant Fund	3,05,572.00		4,10,879.68
Less: Amount utilised to meet:			
-Capital Expenditure	1,84,000.00		0.00
-Revenue Expenditure	3,96,30,980.19	32,50,747.13	4,83,63,444.68
Total		**32,50,747.13**	**44,16,794.99**

ANIL K. SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 003829N
NEW DELHI

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

NOTE - G
CASH AND CASH EQUIVALENTS

Particulars	As At 31.03.22	As At 31.03.21
	(Rs.)	(Rs.)
Cash & Bank Balances		
in Cash	2,356.00	3,146.00
Balance with Scheduled Bank		
-HDFC Bank	38,98,059.42	77,00,038.72
-SBI Bank	16,47,875.56	
Term deposit -1		
-HDFC Bank	9,60,820.99	9,19,126.69
Total	**65,09,111.97**	**86,22,311.41**

V. K. SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 003193N
NEW DELHI

NOTE - H
OTHER CURRENT ASSETS

Particulars	As At 31.03.22	As At 31.03.21
	(Rs.)	(Rs.)
TDS on FDR	1,19,062.70	1,19,062.70
TDS on FDR -1	24,701.76	20,069.06
TDS on FDR -2	34,660.70	34,660.70
Prepaid Health Insurance	6,46,118.00	10,548.00
Prepaid expenses	0.00	0.00
Advance to Partners		
Advance- Hindu Mahila Mandiram	0.00	0.00
Advance- Mukta (PMS)	0.00	1,10,282.00
Advance- MF (Ashakiran)	72,579.00	72,579.00
Advance -Jeevodaya	0.00	0.00
Advance- Dksha (Cornerstone)	0.00	0.00
Advance- Aarambh	(8,431.00)	(8,431.00)
Advance- SP (Shel Pimpalgaon)	0.00	0.00
Advance- Marialaya (CBT)	0.00	0.00
Advance- VHAT (Anwesha)	0.00	0.00
Advance- Touch (New Life)	0.00	0.00
Advance- SEDT (Dreamland)	0.00	0.00
Advance-Anbarasi	0.00	0.00
Advance- Bhaje	0.00	0.00
Advance- Rukmabai (RF)	0.00	981.00
Advance- Leher	0.00	77,165.00
Advance- Deepak Foundation	0.00	0.00
Advance- Chennai office	1,610.00	1,610.00
Advance- Other	14,789.00	2,960.00
Advance- Pune Office	299.00	299.00
Advance- Staff Travel	9,645.00	6,766.00
Advance- Patna Office	0.00	0.00
Advance- Staff Advance	159407.00	16666.00
Advance- Gujarat Office	0.00	0.00
Total	**10,74,441.16**	**4,65,217.46**

CHARTERED ACCOUNTANTS
FRN 000203N
NEW DELHI

Note: 1

FIXED ASSETS (created out of Grant) AT COST, LESS DEPRECIATION

S.No	Particulars	Gross Block as on 01.04.2021	Addition during the Year	Deletion during the Year	Total Cost as at 31.03.2022	Depreciation as on 01.04.2021	Depreciation for the year	Deletion during the Year	Total Depreciation at 31.03.2022	WDV as at 31.03.2022	WDV as at 31.03.2021
1	Computer, Printer and Accessories	22,44,205.00	184000.00	0.00	24,28,205.00	16,52,661.25	4,36,386.00	0.00	20,89,047.25	3,39,157.75	5,91,543.75
2	Furniture & Fixtures	5,75,054.00	0.00	0.00	5,75,054.00	2,12,642.00	54,631.00	0.00	2,67,273.00	3,07,781.00	3,62,412.00
3	Office Equipments	8,96,228.00	0.00	0.00	8,96,228.00	5,89,965.00	1,22,449.00	0.00	7,12,414.00	1,83,814.00	3,06,263.00
	TOTAL	37,15,487.00	184000.00	0.00	38,99,487.00	24,55,268.25	6,13,466.00	0.00	30,68,734.25	8,30,752.75	12,60,218.75
	PREVIOUS YEAR	37,15,487.00	0.00	0.00	37,15,487.00	17,22,214.00	7,33,054.25	0.00	24,55,268.25	12,60,219.75	19,93,274.00

SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 003031N
NEW DELHI

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

NOTE - J
OTHER INCOME

Particulars			As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
Bank Interest on Grant Funds			2,59,245.00	3,56,604.00
Interest on Term Deposit -1			26,975.00	50,380.32
Interest on Term Deposit -2			19,352.00	3,895.36
Total			3,05,572.00	4,10,879.68

NOTE - K
PROGRAMME RELATED EXPENSES

Particulars			As At 31.03.22 (Rs.)	As At 31.03.21 (Rs.)
Expenses on welfare of Orphan children				
-Contributed Support			1,30,71,834.50	1,45,08,063.00
-Training			16,06,145.00	20,32,302.00
-Healthcare			1,89,853.00	3,45,000.00
ID Screening & Assessments			0.00	6,300.00
Salaries and Allowances			2,02,46,467.00	2,34,65,271.00
Travel Expenses			3,70,071.00	1,31,088.00
Communication			2,61,210.00	3,18,405.00
Office Rent			0.00	2,61,844.00
-Workshops			0.00	0.00
Printing & Stationery			513.00	940.00
Consultant Fees			5,21,556.00	7,09,539.00
Capital Expenditure met out Grant from TMF, USA				
Furniture & Fixtures			0.00	0.00
Computer Accessories			0.00	0.00
Office Equipment			0.00	0.00
Total			3,62,67,649.50	4,17,78,752.00

SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
NEW DELHI

NOTE - L
MARKETING & FUND RAISING RELATED EXPENSES

Particulars	Gross Amount	Recovered From Program	As At 31.03.22 (Rs.) Net Amount	As At 31.03.21 (Rs.)
Marketing	0.00	0.00	0.00	17,22,897.00
Salaries and Allowances	2,75,297.00	0.00	2,75,297.00	8,99,935.00
Travel Expenses	14015.00	0.00	14015.00	0.00
Printing & Stationery	0.00	0.00	0.00	0.00
Communication	6,410.00	0.00	6,410.00	9,529.00
Workshops	0.00	0.00	0.00	0.00
Consultant Fee	2,22,800.00	0.00	2,22,800.00	75,625.00
Capital Expenditure met out Grant from TMF, USA				
Furniture & Fixtures	0.00	0.00	0.00	0.00
Computer Accessories	0.00	0.00	0.00	0.00
Office Equipment	0.00	0.00	0.00	0.00
Total	**5,18,522.00**	**0.00**	**5,18,522.00**	**27,07,986.00**

VIJAY A SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 000707N
NEW DELHI

NOTE - M
OTHER EXPENSES

Particulars	Gross Amount	Recovered From Program	As At 31.03.22 (Rs.) Net Amount	As At 31.03.21 (Rs.)
Salaries and Allowances	16,97,074.60	26,659.00	16,70,415.60	26,60,110.00
Other Admin Expenses :				
Office Rent	4,95,822.00	0.00	4,95,822.00	3,66,582.00
Communication	17,693.00	0.00	17,693.00	41,539.00
Office Utilities	2,04,775.97	0.00	2,04,775.97	4,62,378.68
Auditor's Remuneration :				
- Audit Fees	250000.00	0.00	250000.00	0.00
- Taxation matters	0.00	0.00	0.00	0.00
- Other matters	0.00	0.00	0.00	0.00
Professional & Other Fee	1,67,130.00	0.00	1,67,130.00	3,36,151.00
Printing & Stationery	11,072.00	0.00	11,072.00	5,800.00
Other office Expenses	0.00	0.00	0.00	0.00
Travel Expenses	27,892.00	0.00	27,892.00	4,146.00
Short & Excess	8.12	0.00	8.12	0.00
Capital Expenditure met out Grant from TMF, USA				
Furniture & Fixtures	0.00	0.00	0.00	0.00
Computer Accessories	184000.00	0.00	184000.00	0.00
Office Equipment	0.00	0.00	0.00	0.00
Total	**30,55,467.69**	**26,659.00**	**30,28,808.69**	**38,76,706.68**

AJAY K. SUD & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN [illegible]
NEW DELHI