

WATER FOR PEOPLE INDIA TRUST

**26/1/1, GARIAHAT ROAD (SOUTH),
KOLKATA - 700 031**

**STATEMENT OF ACCOUNTS
CONSOLIDATED
FOR THE YEAR ENDED 31ST MARCH, 2019**

AJAY K. SUD & ASSOCIATES

CHARTERED ACCOUNTANTS

F-3, South Extension, Part-I,

New Delhi-110049

Tel. No. 41637412;

Fax-41648098

Water For People India Trust

Balance Sheet as at 31.03.2019

(All amount in Rupees)

Laibilities	Schedule	As at 31.03.2019	Assets	Schedule	As at 31.03.2019
General Fund	1	4,847,335	Fixed Assets	6	1,229,062
Capital Fund	2	1,229,062	Cash & Bank Balances	7	54,166,533
Designated Fund	3	-	Other Current Assets	8	3,794,926
Unspent Grant	4	33,684,439			
Other Current Liabilities	5	19,429,685			
Total		59,190,521	Total		59,190,521

Schedule 1 to 13 form an integral part of financial statements

For Ajay K Sud & Associates

Chartered Accountants

FRN : 003939N

CHARTERED
ACCOUNTANTS
FRN: 003939N

(Ravi Gupta)

Partner

M.No. 086728

Place : New Delhi

Date : 13-09-2019

For Water For People India Trust

Pawan Masih

President

Shanku

Managing Trustee




Water For People India Trust

Statement of Income and Expenditure for the year ended 31st March 2019

(All amount in Rupees)

Income	Schedule	For the Year ended 31st March 2019	Expenses	Schedule	For the Year ended 31st March 2019
Income					
Grant amount utilised		91,376,166	Program related Expenses	10	83,208,044
Other Income	9	1,703,890	Administrative Expenses	11 & 12	9,817,918
Total Income		93,080,056	Total Expenses		93,025,962
Surplus for the period					54,094.00
Surplus transferred to Balance Sheet					54,094.00

Schedule 1 to 13 form an integral part of financial statements

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

(Ravi Gupta)
Partner
M.No. 086728

For Water For People India Trust


President

Managing Trustee



Place : New Delhi
Date : 13-09-2019

Water For People India Trust

Receipt & Payment account for the year ended 31st March 2019

(All amount in Rupees)

Receipts	For the Year ended 31st March 2019		Payments	For the Year ended 31st March 2019	
Opening Balance(01.04.2018)			Payment out of Restricted Fund		
Cash in Hand	39,158		Programme Expenses	83,208,044	
Cash at Bank	<u>34,843,003</u>	34,882,161	Admin Expenses	<u>9,779,798</u>	
				92,987,842	
Other Current Assets		79,103	Add:- Last Year Provision	3,764,297	
Receipts during the year			Less:- Current Year Provision	<u>19,378,415</u>	77,373,724
Grant Amount Received		99,414,087	Purchase of Fixed Assets		695,937
Interest Received on Grant Funds		1,703,890	General fund expenses		38,120
			Security Deposit Refund		10,000
			Other Current Assets		3,794,926
			Closing Balance(31.03.2019)		
			Cash in Hand	28,904	
			Cash at Bank	<u>54,137,629</u>	54,166,533
Total		136,079,240	Total		136,079,240

For Ajay K Sud & Associates

FRN : 03939N

Chartered Accountants

(ACCOUNTANTS)

ANN. 003939N

(Ravi Gupta)

Partner

M.No. 086728

Place : New Delhi

Date : 13-09-2019

For Water For People India Trust

Pawan Maini

Mehul

President

Managing Trustee



Water For People India Trust

Schedule forming part of financial Statements For the Year ended 31st March 2019

(All amount in Rupees)

Schedule - 1 : General Fund		
Opening Balance	4,793,241	
Add: Excess of Income over Expenditure	54,094	4,847,335
Closing Balance		4,847,335

Schedule - 2 : Capital Fund		
Opening	778,128	
Add:- Addition during the year	695,937	
Less:- Depreciation during the year	245,003	1,229,062
Closing Balance		1,229,062

Schedule - 3 : Designated Fund		
Opening	36,570	
Less: Utilized during the year	36,570	-
Closing Balance		-

Schedule - 4 : Unspent Grant		
Opening	26,342,456	
Add:- Interest Received during the year	1,611,676	
Add:- Grant Received during the year	99,414,087	
Less:- Revenue Expenditures	92,987,842	
Less:- Capital Expenditures	695,937	33,684,439
Closing Balance		33,684,439

Schedule - 5 : Other Current Liabilities		
Duties & Taxes		
TDS Payable	866,076	
Professional Tax Payable	5,670	871,746
Sundry Creditors		16,380,816
Security deposits		1,523,063
Gratuity Payable		186,718
Payable to Staff		25,342
Audit Fees Payable		442,000
Total		19,429,685

For Ajay K. Singh & Associates
 Chartered Accountants
 CHARTERED ACCOUNTANTS
 FIRM No. 003939N
 Part No. 086228
 NEW DELHI

Place : New Delhi
 Date : 13-09-2019

For Water For People India Trust

Pawan Maini
 President

Managing Trustee
 26/1/1,
 Gariahat Road
 (South) 1st Floor
 Kolkata-31
 INDIA

Water For People India Trust

Schedule forming part of financial Statements For the Year ended 31st March 2019

(All amount in Rupees)

Schedule: 6 - Fixed Assets (created out of Grant) At Cost, less Depreciation								
S.No	Particulars	Rate of Depreciation	Opening WDV	Addition during the Year before 30-9-2018	Addition during the Year after 30-9-2018	Total Cost as at 31.03.2019	Depreciation for the year	WDV as at 31.03.2019
1	Furniture & Fixtures	10%	35,760	129,283	181,556	346,599	25,582	321,017
2	Camera	15%	68,400	-	77,000	145,400	16,035	129,365
3	Printer	15%	16,300	16,900	14,700	47,900	6,083	41,817
4	GPS Phone	15%	17,900	-	-	17,900	2,685	15,215
5	Projector	15%	31,000	-	53,760	84,760	8,682	76,078
6	Invertor	15%	-	-	45,000	45,000	3,375	41,625
7	Office Equipment	15%	214,750	146,838	30,900	392,488	56,556	335,932
8	Computer	40%	267,608	-	-	267,608	107,043	160,565
9	Two wheeler	15%	126,410	-	-	126,410	18,962	107,448
TOTAL			778,128	293,021	402,916	1,474,065	245,003	1,229,062

For Ajay K Sud & Associates

FRN : 03939N

Chartered Accountants

(Ravi Gupta)

Partner

M.No. 086728

Place : New Delhi

Date : 13-09-2019

For Water For People India Trust

Pankaj Maini

Manoj

President

Managing Trustee



Water For People India Trust

Schedule forming part of financial Statements
For the Year ended 31st March 2019

(All amount in Rupees)

Schedule - 7 - Cash & Cash Equivalents

Cash Balances

Cash In Hand - FCRA Account	11,234	
Cash In Hand - Local Account	17,670	28,904

Balance with Scheduled Bank

Axis Bank - 024909- FCRA Main Account	3,469,265	
Axis Bank - 801321 - FCRA Utilisation Account	121,898	
Axis Bank - 281493 - Local Account	5,366,412	
Axis Bank - 384728 - Local Account	45,180,054	54,137,629

Total **54,166,533**

Schedule -8 : Other Current Assets

Security Deposit	146,800	
Institutional Cost Receipts	76,000	
State Office	(285)	
Advance to partners	3,504,915	
Advance to Staff	(31)	
Advance to Vendors	7,245	
Prepaid Expenses	60,282	
Total	3,794,926	

For Ajay K Sud & Associates

FRN : 039399

Chartered Accountants

CHARTERED ACCOUNTANTS

FRN: 003939N

(Ravi Gupta)

Partner

M.No. 086728

For Water For People India Trust

Pankaj Maini

President

Adesh

Managing Trustee

Place : New Delhi

Date : 13-09-2019



Water For People India Trust
Schedule forming part of financial Statements
For the Year ended 31st March 2019

(All amount in Rupees)

Schedule - 9: Other Income	
Bank Interest on Grant Funds	1,611,676
General Bank Interest/Other Income	92,214
Total	1,703,890

Schedule - 10 : Programme Related Expenses	
Payment to NGO Partner	14,577,322
Social Behaviour Change Communication	4,661,237
Civil Works - WASH Facilities Renovation	15,608,598
Partner Training	1,139,366
Other Partner Expenses	697,745
Professional Fees	16,573,490
Travel & Meeting Expenses	10,993,256
Salaries and Allowances	17,282,783
Staff Training & Professional Development	42,620
Marketing and communication	224,504
Recruitment	18,585
Audit Fees	114,960
Office Supplies	90,795
Insurance	23,682
Rent	453,116
Repairs & Maintenance	5,687
Utilities	633,620
Telephone & Internet	66,678
Total	83,208,044

Schedule - 11 : Administrative Expenses	
Salaries and Allowances	6,537,201
Bank Charges	708
Office Supplies	259,141
Insurance	18,042
Dues & Subscriptions	10,479
Rent	609,516
Repairs & Maintenance	40,668
Utilities	1,051,073
Telephone & Internet	346,062
Postage & Shipping	64,734
Exchange Fluctuation	180
Audit Fees	495,500
Recruitment Expense	37,170
Marketing & Communication	309,324
Total	9,779,798

Schedule - 12 : General Fund Expenses	
Bank Charges	118
Other admin expenses	1,041
Insurance	4,800
Office Utilities	3,841
Professional Fees	28,320
Total	38,120

For Aiky K Sud & Associates

FRN/03939N
Chartered Accountants

(Ravi Gupta)
Partner
M.No. 086728

Place : New Delhi
Date : 13-09-2019

For Water For People India Trust

Pawan Maini
President

Manoj K. Ghosh
Managing Trustee



WATER FOR PEOPLE INDIA TRUST
26/1/1, Gariahat Road (South),
Kolkata-700 031

Annexures forming part of the accounts for the year ended 31st March, 2019

SCHEDULE – “13”

SIGNIFICANT ACCOUNTING POLICIES

1. **Recognition of Income & Expenses**

Income from grant is recognised to the extent it is utilized by the trust as per the terms and conditions of the grant agreement with the respective funding agencies.

All other income & expenses have been recognised on cash basis except provisions for expenses are made at the end of reporting period/accounting year.

2. **Fixed Assets**

Fixed assets are recognized at cost.

3. The Trust was granted FCRA Registration for five years expiring on 19th February 2019. The Trust has, in full compliance with the provisions of the Foreign Contribution (Regulation) Act 2010 and the Foreign Contribution (Regulation) Rules, 2011 applied for renewal of its FCRA registration within the prescribed time period on 20th August 2018 and has submitted further clarifications and responded to queries as communicated by the FCRA Authorities from time to time. As of the date of the preparation of the financial statements of the Trust, the renewal of the FCRA Registration is under consideration of the FCRA Authorities

Signature to Schedule “1” to “13”

In terms of our certificate of even date

For Ajay K. Sud & Associates

Chartered Accountants

Firm's Registration No. : 003939N

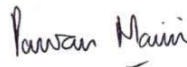

(CA Ravi Gupta)

Partner

Membership No. 86728

Place : New Delhi

Date : 13th September 2019



President



Managing Trustee

