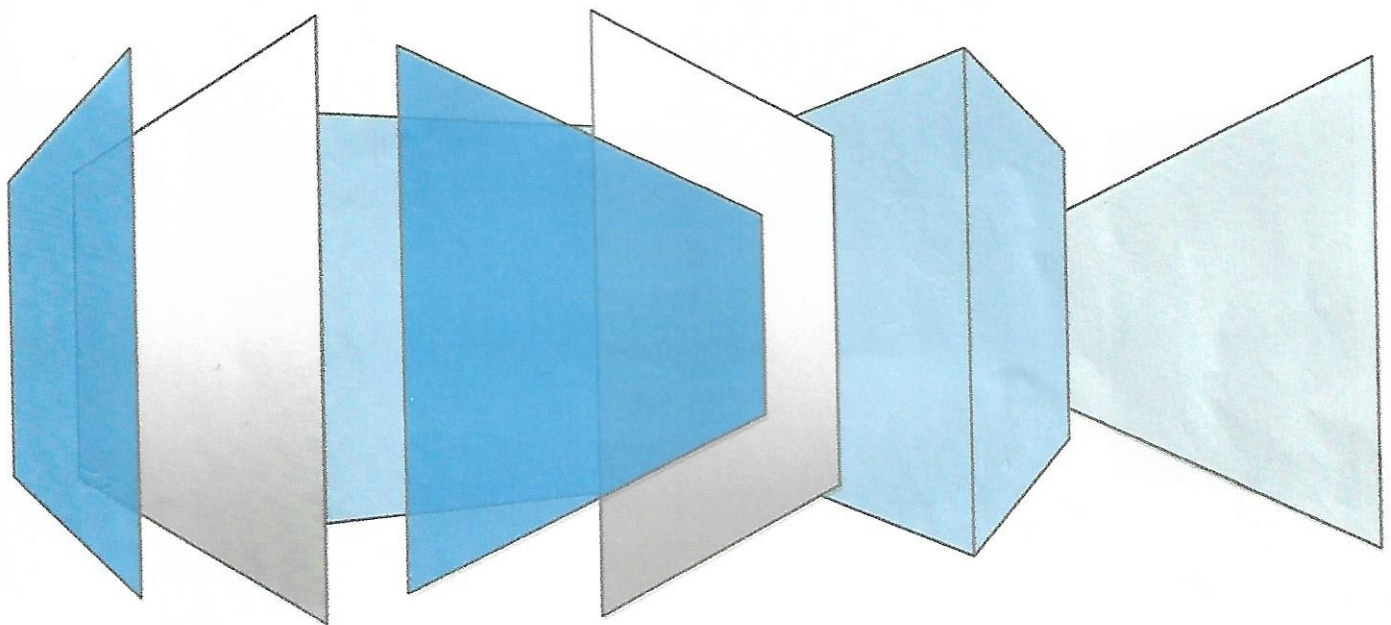


**CENTRE FOR AQUATIC
LIVELIHOOD - JALJEEVIKA.**

**FINANCIAL STATEMENTS
2018-19**



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

Notes to the financial statement for the period ended 31st March 2019

Company Overview

Centre for aquatic livelihood jaljeevika is a private company registered in India and Incorporated as on 30th September 2013 under provision of Companies Act, 1956. The main objective of the Company is to promote and support water based livelihood like fisheries, fish processing, Makhana, Cultivation, water chestnut cultivation and support management of water structures, water bodies, water resource development and watershed program, to help in livelihood promotion of rural and urban people, agriculture, livestock, forest produce, horticulture skill promotion, to develop and support women group, youth group, farmers group for value addition, enterprise development and value chain promotion of rural produces.

Note-1 Significant accounting policy.

a) Basis of preparation of Financial Statements:-

The financial statements are prepared in accordance with the generally accepted accounting principles in India (GAAP) and comply with the Accounting Standards specified under of Companies Act, 2013, read with the rule 7 of the Companies accounts Rule, 2014 and relevant provisions of Companies Act, 2013, as applicable. The Financial statements are prepared on accrual basis.

b) Use of Estimates:-

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year.

c) Tangible Fixed assets:-

Fixed assets are stated at cost of acquisition less accumulated depreciation / amortisation and impairment losses.

d) Depreciation on tangible asset:-

Depreciation on all fixed assets, is provided on Written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013. Followings are the useful life of the fixed assets.

Category of asset	Estimated useful life of the asset
Office Equipments	5 Years
Computers	3 Years
Furniture and Fixtures	10 Years



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

e) Employee benefits:-

a) Short term employee benefits

Short term employee benefits are recognised as an expense on accrual basis.

b) Long term employee benefits

Long term employee benefit such as provident fund which is a defined contribution scheme is accrued in accordance with applicable statute and deposited with respective authority and charged to profit and loss account on accrued basis.

f) Grant Recognition:

Grants from government and foreign sources are not recognized in the books unless reasonably assured to be realized. Grants towards specific assets are presented with corresponding Asset Fund on Liability side. Whereas grants towards expenses are recognized as credit in income & expenditure account to the extent of actual expenditure incurred as directed under Accounting Standard: 12 of ICAI.

Grant received from Government are accounted as and when they are received and corresponding expenses are accounted as and when they are incurred.



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

Note 2: Notes forming part of Financial Statements

1. Loan from CEO is unsecured and do not bear interest. The same are repayable on demand.

2. Cash and cash equivalents.

In Financial statements cash and cash equivalent includes cash in hand, cheques in hand and balances with banks.

3. During the year 2018-19, company has received Grant from donors such as TATA, Bajaj etc, out of which expenditure were incurred towards object of Grant. Accordingly Grant to the extent of actual expenditure is recognised as income during the year 2018-19. Details as hereunder:

Name of Donor	Grant received	Reimbursement of exp received	Expenditure incurred	Income recognized to the extent of expenditure
TATA Trust	28,00,000	NIL	46,34,343	46,34,193
ICICI	10,00,000	NIL	7,01,256	7,01,256
BAJAJ	11,32,161	NIL	9,19,358	9,19,358

4. Related Party Disclosure as prescribed under AS 18: "Related Party Disclosure-

Loan received:

Name of party	Relation with company	Opening Balance	Received during the year	Repaid during the year	Balance amount
Neelkanth Mishra	CEO	4,95,146/-	7,75,070/-	7,72,490/-	4,97,276/-

Centre for Aquatic Livelihood - Jaljeevika



Neelkanth
Director

Rajit
Director



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA			
audited Balance Sheet as at 31st March 2019			
Amounts in Rs			
PARTICULARS	NOTE	As at 31 March 2019	As at 31 March 2018
I. EQUITIES AND LIABILITIES			
Shareholders' Funds			
Share Capital	3	-	-
Reserves and Surplus	4	168,679.00	(46,962.00)
		168,679.00	(46,962.00)
Non - Current Liabilities			
Deferred Tax Liability		-	-
		-	-
Current liabilities			
Short-term provisions		-	-
Trade payables		-	-
Short-term borrowings	5	497,726.00	495,146.00
Other Current Liabilities	6	131,041.00	1,488,777.00
		628,767.00	1,983,923.00
TOTAL		797,446.00	1,936,961.00
II. ASSETS			
Non-current assets			
Fixed assets	7	34,039.00	81,241.00
		34,039.00	81,241.00
Current assets			
Inventories		-	-
Trade receivables		-	-
Cash and Cash equivalents	8	740,502.00	1,781,680.00
Other current assets	9	22,905.00	74,040.00
Short-term loans and advances		-	-
Deferred Tax Asset		-	-
		763,407.00	1,855,720.00
TOTAL		797,446.00	1,936,961.00
III. Notes forming part of the Financial Statements	1&2		

For Kshirsagar Kulkarni & Co
Chartered Accountants
Firm Registration No. 131762W

Kshirsagar Kulkarni
CA Ankur Kulkarni
Partner

Membership No. 134686

udin :- 19134686AAAABS 7288

Place: Pune

Date: 08 Sept 2019

For and on behalf of the Board of Directors

Neelkamal
Director

Hej
Director



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA			
Statement of Profit and Loss for the year ended 31st March 2019			
PARTICULARS	NOTE	As at 31 March 2019	As at 31 March 2018
Revenue from operations			
Donations/Grant received	10	6,294,006.00	3,866,245.00
Other income	11	682,316.00	184,508.00
Total Revenues		6,976,322.00	4,050,753.00
Expenses:			
Expenditure on Object	12	6,521,161.00	3,880,852.00
Finance Cost	13	320.00	140.00
Depreciation	7	47,202.00	89,243.00
Other Administration expenses	14	191,998.00	75,800.00
Total expenses		6,760,681.00	4,046,035.00
Profit before tax		215,641.00	4,718.00
Tax expense:			
(a) Current tax		-	-
(b) Deferred tax		-	-
(c) Prior period tax		-	-
Profit for the Year		215,641.00	4,718.00
Notes forming part of the Financial Statements	1&2		

For Kshirsagar Kulkarni & Co
Chartered Accountants
Firm Registration No. 131762W

Ankur Kulkarni

CA Ankur Kulkarni
Partner

Membership No. 134686

UDIN:- 19134686 AAAA BS 7288

Place: Pune

Date: 09-Sep-2019



For and on behalf of the Board of Director:

Neelam

Director

Abhishek

Director



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING : 31.03.2019			
EXPENDITURE	Amount(Rs)	INCOME	Amount(Rs)
Expenses (Refer Note 14 of Financial Statement)	171,998.00	Grant recognized as income (Refer Note 10 of Financial Statement)	6,294,006.00
Audit Fee	20,000.00	Savings Bank Interest	58,538.00
Finance charges	320.00	Training Fees Received	27,200.00
Depreciation	47,202.00	Income Recognised to the Extent of Depreciation	45,598.00
Expenditure on objects of the company (Refer Note 12 of Financial Statement)	6,521,161.00	Provision reversed	40,980.00
Surplus of the year	215,641.00	Project Consultancy Income	510,000.00
		Deficit for current year	-
TOTAL	6,976,322.00	TOTAL	6,976,322.00
<p>Subject to our separate Report Examined and found correct</p> <p>Kshirsagar Kulkarni & Co. Chartered Accountants F. R. No.131762W</p> <p>For and on behalf of the Board of Directors</p> <p>CA Ankur Kulkarni Partner Membership No. 134686</p> <p>Director</p> <p>Director</p>			



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

		Amounts in Rs	
NOTE - 3			
SHARE CAPITAL			
PARTICULARS		As at 31 March 2019	As at 31 March 2018
A. Authorised Share Capital (31 March 2019 : Nil Equity Shares)		-	-
B. Issued Subscribed and Paid-up Capital			
Equity Shares (31 March, 2019 : Nil Equity Shares) (Company is registered u/s 25 of Company Act 1956, A Non Profit Entity)		-	-
Total		-	-

NOTE - 4		
RESERVES AND SURPLUS		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Surplus in Statement of Profit and Loss		
Opening Balance	(46,962.00)	(51,680.00)
Add : Transferred during the year from statement of profit and loss	215,641.00	4,718.00
Less : Appropriations		
Proposed Dividend	-	-
Tax on Proposed Dividend	-	-
Transfer to General Reserve	-	-
Total Appropriations	-	-
Net Surplus in statement of profit and loss	168,679.00	(46,962.00)
General Reserve		
Total	168,679.00	(46,962.00)

NOTE - 5		
SHORT-TERM BORROWINGS		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Unsecured Loan		
From CEO (Neelkantha Mishra)	497,726.00	495,146.00
Total	497,726.00	495,146.00

NOTE - 6		
OTHER CURRENT LIABILITIES		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Fixed Assets fund	32,084.00	77,682.00
Earmarked Funds	-	-
Tata Trust Project	(440,590.50)	1,393,753.50
Bundelkhand Project (Vikalp)	-	(23,639.00)
ICICI Project	298,744.00	-
Bajaj Project	212,803.00	-
Others Expenses		
Audit Fees Payable	20,000.00	20,000.00
Advances to staff	-	-
Secretarial Fees Payable	8,000.00	20,980.00
Total	131,041.00	1,488,776.50



CENTER FOR AQUATIC LIVELIHOOD - JALJEVIKA

Amounts in Rs

**NOTE - 7
FIXED ASSETS**

PARTICULARS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		AS ON 01.04.2018	ADDITIONS	DELETION	AS ON 31.03.2019	AS ON 01.04.2018	FOR THE PERIOD	DELETION	UP TO 31.03.2019	AS ON 31.03.2019	AS ON 31.03.2018
Related to TATA Project											
Computers	63.16%	181,689.00	-	-	181,689.00	115,540.00	41,780.00	-	157,320.00	24,369.00	66,149.00
Office Equipment	45.07%	8,350.00	-	-	8,350.00	4,013.00	1,955.00	-	5,968.00	2,382.00	4,337.00
Furniture & Fixture	25.89%	11,200.00	-	-	11,200.00	4,004.00	1,863.00	-	5,867.00	5,333.00	7,196.00
Other than TATA											
Office Equipment	45.07%	12,490.00	-	-	12,490.00	8,931.00	1,604.00	-	10,535.00	1,955.00	3,559.00
TOTAL		213,729.00	-	-	213,729.00	132,488.00	47,202.00	-	179,690.00	34,039.00	81,241.00



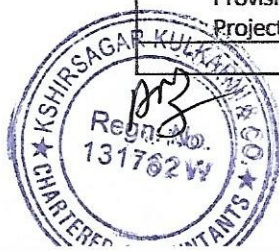
Amounts in Rs
CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

NOTE - 8		
CASH AND BANK EQUIVALENTS		
Particulars	As at 31 March 2019	As at 31 March 2018
Cash in Hand	-	-
Balance with Bank:		
Axis Bank - # 672	719,221.68	280,282.33
Axis Bank - # 687	21,280.60	1,501,397.40
Total	740,502.00	1,781,680.00

NOTE - 9		
OTHER CURRENT ASSETS		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Short Term Loans and Advances	-	-
Others Advance		
Deposit for Office	30,000.00	30,000.00
Advance to Programme staff	(7,095.50)	44,039.50
Total	22,905.00	74,040.00

NOTE - 10		
Revenue from Operations		
PARTICULARS	As at 31 March 2019	As at 31 March 2018
Grant Received to extent of expenses		
- From TATA	4,634,343.00	3,587,035.00
- Bajaj Project	919,358.00	-
- ICICI Project	701,256.00	-
- Other Project	-	123,639.00
General donations	39,049.15	155,571.00
Total	6,294,006.00	3,866,245.00

NOTE - 11		
OTHER INCOME		
Particulars	As at 31 March 2019	As at 31 March 2018
Savings Bank Interest	58,538.00	85,634.00
Fees Received	27,200.00	-
Excess Provision reversed	-	-
Income Recognised to the Extent of Depreciation	45,598.00	86,322.00
Interest on IT Refund	-	-
Reimbursement of expenses from Tata	-	12,552.00
Miscellaneous Income	-	-
Provision reversed	40,980.00	-
Project Consultancy Income	510,000.00	-
Total	682,316.00	184,508.00



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVIKA

NOTE - 12

Expenditure on Charitable Object of Company

Particulars	As at 31 March 2019	As at 31 March 2018
Travel	7,156.00	4,249.00
TATA Project expenses	4,634,343.00	3,599,587.00
Bajaj Project	919,358.00	123,639.00
ICICI Project	701,256.00	153,377.00
Bundelkhand Project	259,048.00	-
Total	6,521,161.00	3,880,852.00

NOTE - 13

FINANCE COST

Particulars	As at 31 March 2019	As at 31 March 2018
Bank Charges	320.00	140.70
TOTAL	320.00	140.70

NOTE - 14

OTHER EXPENSES

Particulars	As at 31 March 2019	As at 31 March 2018
Audit fees	20,000	20,000.00
Account writing fees	-	17,500.00
Documentation Fees	-	11,800.00
Secretarial Fees	8,000	8,000.00
Other Professional charges	-	3,500.00
Miscellaneous Expenses	1,350.00	-
Office Maintenance	111,567.50	-
Office Rent	42,000.00	-
Printing & Stationery	80.00	-
Website Development	9,000.00	15,000.00
Total	191,998.00	75,800.00

