

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

**ANNUAL REPORT
F.Y. 2019 - 20**

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

BALANCE SHEET FOR THE YEAR AS AT 31ST MARCH 2020

(Amount in `)

Particulars	Note No.	As at 31st March 2020	As at 31st March 2019
I EQUITY AND LIABILITIES			
[1] Shareholder's fund			
Share capital	2	-	-
Reserves & surplus	3	(1,09,972)	1,68,679
		(1,09,972)	1,68,679
[2] Current liabilities			
Short term borrowings	4	5,06,422	4,97,726
Trade payables			
Other current liabilities	5	23,10,241	1,31,041
		28,16,662	6,28,767
TOTAL		27,06,690	7,97,446
II ASSETS			
[1] Non current assets			
Tangible fixed assets	6	3,48,321	34,039
Intangible fixed assets	6	63,539	-
		4,11,860	34,039
[2] Current Assets			
Cash & bank balances	7	19,37,506	7,40,502
Other current assets	8	3,57,324	22,905
		22,94,830	7,63,407
TOTAL		27,06,690	7,97,446
III [1] Significant Account Policy	1 13		

Notes forming an integral part of the financial statement.

As per our Report of Even Date

For, G S T M & Associates

Chartered Accountants

FRNo. 13572W

CA Mahesh Thorve

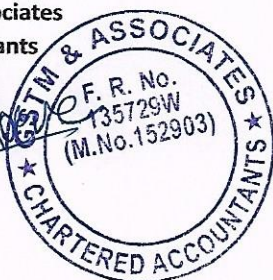
(Partner)

M No.152903

Date : 01/12/2020

Place : Pune

UDIN : 20152903AAAADR5734



For and on behalf of the Board of Directors

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NEELKANTH MISHRA

Director

[DIN : 08349017]

Date : 01/12/2020

Place : Pune

RANJEET AMBASTHA

Director

[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in `)

Particulars	Note No.	Current Year 2019-20	Previous Year 2018-19
I REVENUE			
Revenue from the Operations	9	89,12,672	62,94,006
Other Income	10	1,22,810	6,82,316
TOTAL		90,35,482	69,76,322
II EXPENSES			
Fianance Cost	11	-	320
Depreciation	6	87,399	47,202
Other Expenses	12	92,26,735	67,13,159
TOTAL		93,14,134	67,60,681
III Profit Before Tax		(2,78,651)	2,15,641
IV Tax Expenses			
Current Tax	-	-	-
Deferred Tax	-	-	-
V Profit for the period		(2,78,651)	2,15,641
VI Earning Per Equity Shares			
Nominal Value of Share of Rs.			
[1] Basic		-	-
[2] Diluted		-	-

VII Significant Account Policy 1
Notes forming an integral part of the financial statement. 13

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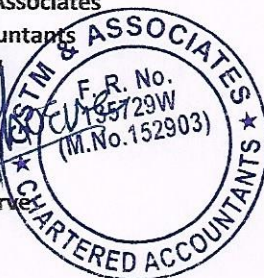
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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in `)

Particulars	For The Year Ended 31st March 2020	For The Year Ended 31st March 2019
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net profit / (loss) before Tax	(2,78,651)	2,15,641
Add: Depreciation	87,399	47,202
Less: Depreciation on fixed assets reserves	(56,429)	(45,598)
Operating Profit before changes in Working Capital	(2,47,681)	2,17,245
Adjustments for:		
(Increase) / Decrease in Current Assets	(3,34,420)	51,135
(Increase) / Decrease in Non Current Assets	-	-
Increase / (Decrease) in liabilities / provisions	22,35,629	(13,12,138)
Cash (used in)/generated from Operations	16,53,528	(10,43,758)
Less: Taxes Paid	-	-
Less: Tax Adjustment	-	-
CASH (USED IN)/GENERATED FROM OPERATIONS	16,53,528	(10,43,758)
2 CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of fixed assets	(4,65,220)	-
Payment towards capital expenditure	-	-
NET CASH (USED IN)/ FROM INVESTING ACTIVITIES	(4,65,220)	-
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short term borrowings	8,696	2,580
Increase / (Decrease) in share capital	-	-
NET CASH (USED IN)/ FROM FINANCING ACTIVITIES	8,696	2,580
4 NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENT	11,97,004	(10,41,178)
5 OPENING BALANCE OF CASH & CASH EQUIVALENT	7,40,502	17,81,680
6 CLOSING BALANCE OF CASH & CASH EQUIVALENT	19,37,506	7,40,502

Notes forming an integral part of the financial statement.

As per our Report of Even Date

For, G S T M & Associates

Chartered Accountants

FRNo. 135792W

CA Mahesh Thorve

(Partner)

M No.152903

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CENTRE FOR AQUATIC LIVELIHOOD- JALIEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2020

BACKGROUND :

CENTRE FOR AQUATIC LIVELIHOOD- JALIEEVIKA is a company registered under section 25 of the Companies Act, 1956 on 13th September 2013.

The main object 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.

1 SIGNIFICANT ACCOUNTING POLICY

a Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, 2013, including the mandatory Accounting Standards as prescribed by the Companies (Accounting Standard) Rules.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

b Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. The difference between the actual results and estimates are recognized in the period in which the results are known and materialized.

c Fixed assets and depreciation

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

Depreciation was provided using straight line method as prescribed in schedule II of the companies Act, 2013.

d Grant recognition

Grants and donations are recognised as income in the income and expenditure account to the extent of actual expenditure incurred as directed under Accounting standard : 12 ICAI. Unspent amount has been presented under other current liabilities.

Grants towards specific assets are presented with corresponding assets funds on liability fund. Depreciation on fixed assets funds is recognised as income in the income and expenditure account.

e Employees Benefit

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

Long term employee benefits such as provident fund which is defined contribution scheme is not provided.

f Provisions, Contingencies

Provisions are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources in respect of which reliable estimate can be made.



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2020

(Amount in `)

Note No.	Particulars	As at 31st March 2020	As at 31st March 2019
2	SHARE CAPITAL		
	Authorized		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	Issued, Subscribed & Paid up		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	(Company is registered u/s 25 of the Companies Act,1956. as a non profit entity		
	TOTAL	-	-
3	RESERVES & SURPLUS		
	Surplus / (Deficit) in Profit & Loss A/c		
	At the Commencement of the Year	1,68,679	(46,962)
	Profit / (Loss) for the year	(2,78,651)	2,15,641
	At the end of the Year	(1,09,972)	1,68,679
	TOTAL	(1,09,972)	1,68,679
4	SHORT TERM BORROWINGS		
	From related party	5,06,422	4,97,726
	(Unsecured loan with no Interest)		
	TOTAL	5,06,422	4,97,726
5	OTHER CURRENT LIABILITIES		
	Fixed assets fund	2,50,696	32,084
	Rent deposit fund	60,000	
	Earmarked funds		
	TATA project expenses	14,000	(4,40,591)
	Bajaj project	14,53,923	2,12,803
	ICICI project	1,02,949	2,98,744
	Other liabilities		
	Audit fees payable	20,000	20,000
	Provision for expenses	4,05,508	8,000
	TDS payable	3,165	-
	TOTAL	23,10,241	1,31,041



CENTRE FOR AQUATIC LIVELIHOOD - JALJEEVKA

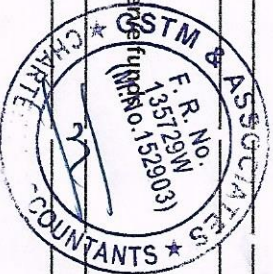
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2020

(Amount in ')

6 TANGIBLE FIXED ASSETS

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at 31st March 2019	Additions	Deletions	As at 31st March 2020	Up to on Gross 31st March 2019	On deletions 31st March 2020	As at 31st March 2020	As 31st March 2020
Bajaj I Project								
Mobile Handset - Bajaj	-	7,999	-	7,999	-	1,524	1,524	6,475
Bajaj II Project								
Computers and Laptops - Bajaj	-	60,000	-	60,000	-	1,233	1,233	58,767
Mobile Handset - Bajaj	-	30,800	-	30,800	-	3,415	3,415	27,385
Furniture - Bajaj	-	27,294	-	27,294	-	914	914	26,380
Printer - Bajaj	-	10,000	-	10,000	-	2,334	2,334	7,666
ICICI Project								
Computers and Laptops - ICICI	-	53,848	-	53,848	-	10,444	10,444	43,404
Furniture - ICICI	-	6,600	-	6,600	-	608	608	5,992
Printer - ICICI	-	2,000	-	2,000	-	467	467	1,533
TATA								
Furniture - TATA	-	10,000	-	10,000	-	445	445	9,555
IoT Software - TATA	-	66,500	-	66,500	-	2,961	2,961	63,539
TATA Project assets								
Computers	1,81,689	-	-	1,81,689	1,57,320	24,369	1,81,689	24,369
Office Equipment	8,350	-	-	8,350	5,968	2,382	8,350	2,382
Furniture & Fixture	11,200	-	-	11,200	5,867	5,333	11,200	5,333
Local								
RAS system - Local	-	1,70,080	-	1,70,080	-	27,446	27,446	1,42,634
Television set - Local	-	20,099	-	20,099	-	1,569	1,569	18,530
Other assets								
Office Equipment	12,490	-	-	12,490	10,535	1,955	12,490	1,955
Total Tangible Assets	2,13,729	4,65,220	-	6,78,949	1,79,690	87,399	2,67,089	4,11,860
Previous Year	2,13,729	-	-	2,13,729	1,32,488	47,202	1,79,690	34,039
Summary								
Fixed Assets reserve	2,01,239	2,75,041	-	4,76,280	1,69,155	56,429	2,25,584	2,50,696
Local Assets	12,490	1,90,179	-	2,02,669	10,535	30,970	41,505	1,61,164
Total Assets	2,13,729	4,65,220	-	6,78,949	1,79,690	87,399	4,11,860	34,039



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2020

(Amount in `)

Note No.	Particulars	As at 31st March 2020	As at 31st March 2019
7	CASH AND BANK BALANCE		
	Cash in Hand	-	-
	Balance with Bank	19,37,506	7,40,502
	TOTAL	19,37,506	7,40,502
8	OTHER CURRENT ASSETS		
	Deposit for office	60,000	30,000
	Advance to programme staff	1,76,673	(7,096)
	Advance to suppliers	1,20,651	-
	TOTAL	3,57,324	22,905



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2020

(Amount in `)

Note No.	Particulars	Current Year 2019-20	Previous Year 2018-19
9	REVENUE FROM OPERATION		
	Grant received to the extent of expenditure		
	- TATA project	45,64,910	46,34,343
	- Bajaj project	23,35,787	9,19,358
	- ICICI project	11,33,347	7,01,256
	- Farmers Seeds donation	8,69,700	
	- General donation	8,928	39,049
	TOTAL	89,12,672	62,94,006
10	OTHER INCOME		
	Saving bank interest	66,381	58,538
	Fees received	-	27,200
	Income recognised to the extent of depreciation	56,429	45,598
	Provision reversed	-	40,980
	Project consultancy income	-	5,10,000
	TOTAL	1,22,810	6,82,316
11	FINANCE COST		
	Bank Charges	-	320
	TOTAL	-	320
12	OTHER EXPENSES		
	Expenditure on the object		
	Travel	-	7,156
	TATA project expenses	47,88,029	46,34,343
	Bajaj project	23,35,787	9,19,358
	ICICI project	11,33,347	7,01,256
	Bundelkhand project	-	2,59,048
	Farmer seeds	8,54,870	
	Other expenses		
	Audit fees	20,000	20,000
	Salaries	50,509	-
	Office expenses	8,463	9,350
	Travelling expenses	30,839	-
	Office maintenance	4,890	1,11,568
	Office rent	-	42,000
	Printing & stationery	-	80
	Website development	-	9,000
	TOTAL	92,26,735	67,13,159



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2020

Note No.	Particulars	(Amount in `)	
		As at 31st March 2020	As at 31st March 2019
13	PAYEMENT TO AUDITOR		
	Statutory Audit Fees	20,000	20,000
14	RELATED PARTY DISCLOSURE		
	As required under Accounting Standard 18 on "Related Party Disclosures", the disclosure of transactions with related parties as defined in the Accounting Standard are given below :		
a	List of related parties		
	Name Of Related Party	Nature of Relation	
	1] Mr. Neelkanth Mishra	Key Management personnel	
b	Transaction with Related Parties		
	Name of the Related Party	As at 31st March 2020	As at 31st March 2019
	1. Unsecured Loans		
	Opening balance	4,97,726	4,95,146
	Received during the year	7,15,379	7,75,070
	Repaid during the year	7,06,683	7,72,490
	Closing balance	5,06,422	4,97,726
	2. Remuneration	2,80,000	-
15	Previous year's figures has been considered as per the audited financial statement as audited by the previous year auditor. Previous year's figures has been regroup and reclassified as per the requirements of the current years financial figures.		
16	The outstanding balances of certain Advances, Cash, Bank and Other Current Assets/ Liabilities are subject to confirmation.		
17	MICRO, SMALL AND MEDIUM ENTERPRISES		
	Particulars	Current Year 2019-20	Current Year 2018-19
	1] Principle Amount remaining unpaid to any supplier	-	-
	2] Interest due thereon	-	-
	3] Amount of interest paid by the company along with the payment made to the supplier beyond the due date	-	-
	3] Amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act,2006 not paid)	-	-
	4] Amount of Interest accrued and remaining unpaid.	-	-



Neelkanth