



**ANIL ANKIT & CO.**  
Chartered Accountants

UM-A119-A, Ansal Plaza  
Vaishali, Ghaziabad  
U.P. 201010, Ph. : 0120-4156265  
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E-mail : anilankit12@gmail.com

## **INDEPENDENT AUDITORS' REPORT**

TO THE MEMBERS OF  
**SOCIAL IMPACT DEVELOPMENT FOUNDATION,**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **SOCIAL IMPACT DEVELOPMENT FOUNDATION** a Trust registered under Indian Trust Act 1882, Which Comprises the Balance Sheet as at 31 March 2021, the related Income and Expenditure Account and the Receipt & Payment Account of the Trust for the year ended on that date and the summary of significant accounting policies and notes to accounts.

### **Management's Responsibility for the Financial Statements**

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the accounting Standards Prescribed by the Institute of Chartered Accountants of India (ICAI) This responsibility includes the Design, implementation and maintenance of internal control, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk Assessments, We considers internal control relevant to the Trust's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate on the basis of our audit opinion.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance sheet of the state of affairs of the Trust as at March 31, 2021  
In the case of the Income and Expenditure Account of the excess of Income over expenditure for the year ended on that date; and

## Report on other Legal and Statutory Requirements


We report that;

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account have been kept by the Trust so far as appears from our examination of those books.
- c) The Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the Balance sheet, the income and Expenditure Account and the Receipt & Payment Account dealt with by this report have been prepared in compliance with the applicable accounting standards issued by the Institute of chartered Accountants of India.

## For ANIL ANKIT AND CO.

*Chartered Accountants*

(Firm Registration No.: 016694C)

  
(ANIL KR. PANDEY)  
Partner  
(Membership No.: 50948)



Place: New Delhi

Date: 25.09.2021

UDIN: 21509402AAAACV1685





**SOCIAL IMPACT DEVELOPMENT FOUNDATION**

Regd. Office - 219, Pocket 40, IInd Floor, Kalkaji, New Delhi- 110019

**INCOME AND EXPENDITURE ACCOUNT**

for the Year ended 31st March 2021

Particulars	Amount ₹	Particulars	Amount ₹
<b><u>CAMPS &amp; ACTIVITIES</u></b>			
Aids Awareness Program	44548.00	Donation Received From Public	44,78,600.00
Arogya Diwas - Anemia Camp Poshan Mela	53349.00		
Awareness Camp on Child Welfare	89570.00		
Awareness to farmers on	5090.00		
Mechanisation, Water Mgt & Crop Insu			
Awareness Prog. On Medicinal Plants	37548.00		
Blanket Distribution Camp	94702.00		
Community Health Program	92311.00		
Camp for Welfare of Sr. Citizen Elderly & old Age	404996.00		
Distrib. Camp of Mobility Gear For Diff. Abled	549070.00		
Environment Protection Program	54112.00		
Farm Sector Reform Program	37794.00		
Food Distribution for COVID-19 affected People	359329.00		
Food Distribution for flood Relief at Sivasagar	241034.00		
Gift & Toys distribution to Children	41545.00		
Girl Child Self Defence Program	61922.00		
International Yoga Day	51430.00		
NFE Center Prog. - Non Formal Education	238245.00		
Non Conventional Energy Program	50965.00		
Prevention of Alcoholism, Substance (Drug) Abuse	113820.00		
Road Safety Awareness Program	56810.00		
Rural Development Program	196444.00		
Stipend to COVID widows	99830.00		
Social Survey And Research Program	48416.00		
Vocational Training Camp	173139.00		
Women Empowerment Program	470544.00		
Youth Welfare and Awareness Camps	98221.00		
<b><u>EMPLOYEE BENEFIT EXPENSES</u></b>			
Salary & Honorarium to Staff	6,21,000.00		
Staff Welfare Expenses	5,720.00		
<b><u>ADMINISTRATIVE &amp; GENERAL EXP.</u></b>			
Office Expenses	1191		
Printing Stationary Exp.	1260		
Refreshment Exp.	3250		
Postal Exp.	1240		
Telephone & Internt Expenses	10190		
News Paper & Magazine	750		
Travelling & Conveyance Exp.	28850	46,730.64	
<b><u>OTHER EXPENSES</u></b>			
Audit Fee	5,000.00		
Bank Charges	1,003.00		
Electricity Expenses	3,750.00		
Rent	24,000.00		
Excess of Income over Expenditures	6,612.36		
	<b>44,78,600.00</b>		<b>44,78,600.00</b>

Auditor's Report

As per our separate Report of even date attached

For ANIL ANKIT AND CO.  
CHARTERED ACCOUNTANTS

ANIL KUMAR PANDHY  
M. NO. - 509402  
ICAI FRN - 016694C  
DATE - 25/09/2021



Social Impact Development Foundation

Founding Trustee & Execu. President  
Kajiv Batra  
President

For Social Impact Development Foundation  
Secretary / Treasurer  
Ranika Batra  
Secretary

**SOCIAL IMPACT DEVELOPMENT FOUNDATION**

Regd. Office - 219, Pocket 40, 1ind Floor, Kalkaji, New Delhi- 110019

**RECEIPT & PAYMENTS ACCOUNT**

for the Year ended 31st March 2021

Receipts	Amount	Payments	Amount
<b>OPENING BALANCES</b>		<b>EXPENSES</b>	
Cash in hand	45,640.56	Bank Charges	1,003.00
State Bank of India	1,30,350.98	Rent paid	24,000.00
		Administrative Exp.	46,730.64
<b>INCOME</b>		Honorarium Expenses	6,21,000.00
Donation Receipts	44,78,600.00	Audit Fee	5,000.00
Membership Fee	12,000.00	Previous Year Expenses paid	24,200.00
		Staff Welfare Exp.	5,720.00
		Electricity Expenses	3,750.00
		<b>CAMPS &amp; ACTIVITIES</b>	
		Aids Awareness Program	44548.00
		Arogya Diwas - Anemia Camp Poshan Mela	53349.00
		Awareness Camp on Child Welfare	89570.00
		Awareness to farmers on Mechanisation, Water Mgt & Crop Insu	5090.00
		Awareness Prog. On Medicinal Plants	37548.00
		Blanket Distribution Camp	94702.00
		Community Health Program	92311.00
		Camp for Welfare of Sr. Citizen Elderly & old Age	404996.00
		Distrib. Camp of Mobility Gear For Diff. Abled	549070.00
		Environment Protection Program	54112.00
		Farm Sector Reform Program	37794.00
		Food Distribution for COVID-19 affected People	200957.00
		Food Distribution for flood Relief at Sivasagar	241034.00
		Gift & Toys distribution to Children	41545.00
		Girl Child Self Defence Program	61922.00
		International Yoga Day	51430.00
		NFE Center Prog. - Non Formal Education	238245.00
		Non Conventional Energy Program	50965.00
		Prevention of Alcoholism, Substance (Drug) Abuse &	113820.00
		Road Safety Awareness Program	56810.00
		Rural Development Program	196444.00
		Stipend to COVID widows	99830.00
		Social Survey And Research Program	48416.00
		Vocational Training Camp	173139.00
		Women Empowerment Program	470544.00
		Youth Welfare and Awareness Camps	98221.00
		<b>CLOSING BALANCES</b>	
		Cash in hand	5,696.56
		State Bank of India	3,23,079.34
	<b>46,66,591.54</b>		<b>46,66,591.54</b>

Auditor's Report

As per our seperate Report of even date attached

For ANIL ANKIT AND CO.  
CHARTERED ACCOUNTANTS



ANIL KUMAR PANDEY

M. NO. - 509402

ICAI FRN - 016694C

DATE - 25/09/2021

Social Impact Development Foundation  
 Founding Trustee & Ex-Officio  
 For Social Impact Development Foundation  
 Ramika Batra  
 Secretary / Treasurer  
 Ramika Batra  
 Secretary



# SOCIAL IMPACT DEVELOPMENT FOUNDATION

## SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2021

### 1. ORGANIZATION BACKGROUND

Social Impact Development Foundation is a Trust registered under Indian Trust Act 1882 bearing registration no. 995 in Book No. 4, Vol. No. 4, 115 on page 152 to 162 in Sub Registrar V, Mehrauli, New Delhi on June 1, 2015, having its registered Office at 219, Pocket-40, 2<sup>nd</sup> Floor, Kalkaji, New Delhi- 110019.

The Object of the Trust is primarily to inter –alia work for the cause and care of promoting International welfare, Universal Brotherhood, Global Peace, National Integration and Communal Harmony.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### (i) Basis of Accounting

- The Financial statements have been drawn up under the historical cost convention, on an accrual basis, in accordance with applicable accounting standards issued by the Institute of Chartered Accountant of India (ICAI) to the extent Applicable.

#### (ii) Use of Estimates

- The preparation of the financial statement in conformity with generally accepted accounting principles requires the Management to make estimates and assumption to arrive at the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Management believes that the estimates used in preparation of the financial statement are prudent and reasonable, future result could differ from these estimates and the differences between the actual and the estimates are recognized in the periods in which the actual amounts are known/materialize.

#### (iii) Fixed Assets

- Fixed Assets are stated at the cost of acquisition including directly attributable expenses, if any, for bringing the assets to its working condition for the intended use.

#### (iv) Depreciation

- Depreciation on Fixed Assets is provided on written down value method at the rates and manner prescribed in Income Tax Act, 1961.

#### (v) Investment

- There is no Investment held by Trust for the period under Audit.

#### (vi) Foreign Exchange Transactions

- No Foreign Currency Transactions were recorded in the books of account for the period under audit.

#### Income Recognition (a) Donations/Grants

No grant received from Government or Local Authority during the period under Audit.  
Donations are accounted for the year of receipts, received from Public.



- There is no fund received as restricted donation against restricted Project or restricted activity.
- Donation received in kind are not valued or accounted in the books of account for the period under audit.

**(b) Other Income**

- There is no other income of Trust during the period under audit.

**(viii) Expenditure**

- The expenses are accounted as per accrual basis.
- Preliminary Expenses are amortized over a period of 5 years after the commencement of activities of Trust.

**(ix) Cash and Cash Equivalent**

- Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand and cash at bank and short term investments with an originally maturity period of three month or less.

**(x) Contingent Liability and Provisions**

- Contingent liabilities not accounted for are Nil. (Previous Year – NIL)
- Provision for all known liabilities has been made as confirmed by the management.

**(xi) PAYMENT TO AUDITORS**

<u>Particulars</u>	<u>As on 31.03.2021</u>	<u>As on 31.03.2020</u>
Audit Fees	5,000.00	5,000.00
Others	0.00	0.00
<b>Total</b>	<b>5,000.00</b>	<b>5,000.00</b>

**(xii) Other relevant information**

- Previous Year figures have been regrouped, rearranged wherever considered necessary for comparison.

**Auditors Report**

As per our Separate Report of even date

**For ANIL ANKIT & CO.**

Chartered Accountants

FRN: 0016694C

*Anil*  
**(ANIL KR. PANDEY)**  
 Partner  
  
 M. No. : 509402

Place: New Delhi

Dated: 25<sup>TH</sup> SEP., 2021

for Social Impact Development Foundation  
 for Social Impact Development Foundation  
 for Social Impact Development Foundation  
*Rajiv Batra*  
 President  
**(RAJIV BATRA)**  
 PRESIDENT  
*Ramika*  
**(RAMIKA BATRA)**  
 SECRETARY

Place: New Delhi

Dated: : 25<sup>TH</sup> SEP., 2021