

**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

**ANNUAL REPORT  
F.Y. 2021-22**



**G S T M and Associates  
Chartered Accountants**

**G S T M & Associates.**  
**Chartered Accountants**



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**INDEPENDENT AUDITORS' REPORT**

To

The Members of CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

**Report on the audit of the standalone financial statements**

**Opinion**

We have audited the accompanying standalone financial statements of CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA ("the Company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss for the year then ended and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its profit (or Loss)\* for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matters**

There are no relevant other matters which need to be emphasis.



### **Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

### **Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibility of Management and Those charged with Governance for the standalone financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Other Matter

There are no relevant other matters which need to be reported.

#### Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.
- (e) It is a company registered u/s 25 of the Companies Act, 1956.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and 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 as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, and the statement of profit and loss statement of cash flow, dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;



(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

h) The management has represented that other than those disclosed in the notes to accounts,

(i) no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

(ii) no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

(iii) Based on the Audit procedures performed, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

(I) No dividend has been declared or paid by the company as per section 123 of Companies Act 2013.

For GST M & Associates

Chartered Accountants

FRN: 135729W

  
CA Mahesh Thorve

( Partner )

M.No. 152903

UDIN : 22152903BANBSF8918



Place : Pune

Date: 05/09/2022

**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**  
**CIN : U05010PN2013NPL148986**

**BALANCE SHEET FOR THE YEAR AS AT 31ST MARCH 2022**

( Amount in ₹ )

Particulars	Note No.	As at	As at
		31st March 2022	31st March 2021
<b>I EQUITY AND LIABILITIES</b>			
[1] Shareholder's fund			
Share capital	2	-	-
Reserves & surplus	3	2,77,574	(1,43,810)
		<b>2,77,574</b>	<b>(1,43,810)</b>
[2] Current liabilities			
Financial Liabilities			
Short term borrowings	4	4,65,801	5,05,922
Trade payables			
Total Outstanding dues of Micro and small enterprises			
Total Outstanding dues of other than Micro and small enterprises			
Other current liabilities	5	34,17,296	3,13,109
		<b>38,83,097</b>	<b>8,19,031</b>
<b>TOTAL</b>		<b>41,60,672</b>	<b>6,75,221</b>
<b>II ASSETS</b>			
[1] Non current assets			
Property, Plant and equipment And Intangible Assets			
Property, Plant and equipment	6	2,38,145	3,01,355
Intangible Assets	6	37,380	56,882
		<b>2,75,525</b>	<b>3,58,237</b>
[2] Current Assets			
Cash & bank balances	7	14,87,055	48,608
Trade receivables	18	14,85,106	9,320
Refer Note No.18			
Other current assets	8	9,12,986	2,59,056
		<b>38,85,147</b>	<b>3,16,984</b>
<b>TOTAL</b>		<b>41,60,672</b>	<b>6,75,221</b>
III [1] Significant Account Policy	1 12		

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. 135729W

CA Mahesh Thorve  
( Partner )

M No.152903  
Date : 05/09/2022  
Place : Pune

UDIN : 22152903BANBSF8918



For and on behalf of the Board of Directors  
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA  
CIN : U05010PN2013NPL148986

DEVANAND SOPAN LONDHE  
Director  
[ DIN : 06643562 ]  
Date : 05/09/2022  
Place : Pune

RANJEET AMBASTHA  
Director  
[ DIN : 03643948 ]



## CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

## STATEMENT OF INCOME &amp; EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

( Amount in ₹ )

Particulars	Note No.	Current Year 2021-22	Previous Year 2020-21
<b>I Revenue from the Operations</b>			
Revenue from the Operations	9	1,05,93,907	18,71,093
Other Income	10	6,399	24,240
Income recognised to the extent of depreciation		79,467	74,184
<b>TOTAL INCOME</b>		<b>1,06,79,773</b>	<b>19,69,517</b>
<b>II EXPENSES</b>			
Depreciation on reserves	6	79,467	74,184
Depreciation		41,245	36,035
Other Expenses	11	1,01,37,676	18,93,136
<b>TOTAL EXPENSES</b>		<b>1,02,58,388</b>	<b>20,03,355</b>
<b>III Profit Before Tax</b>		4,21,385	(33,838)
<b>IV Tax Expenses</b>			
Current Tax	-	-	-
Deferred Tax	-	-	-
<b>V Profit for the period</b>		<b>4,21,385</b>	<b>(33,838)</b>
<b>VI Earning Per Equity Shares</b>			
Nominal Value of Share of Rs.		-	-
[1] Basic		-	-
[2] Diluted		-	-

**VII Significant Account Policy**

Notes forming an integral part of the financial statement.

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12

As per our Report of Even Date

For, G S T M & Associates  
Chartered Accountants  
FRNo. 135729W

CA Mahesh Thorve  
( Partner )  
M No.152903  
Date : 05/09/2022  
Place : Pune  
UDIN : 22152903BANBSF8918



For and on behalf of the Board of Directors  
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA  
CIN : U05010PN2013NPL148986

DEVANAND SOPAN LONDHE  
Director  
[ DIN : 06643562 ]  
Date : 05/09/2022  
Place : Pune

RANJEET AMBASTHA  
Director  
[ DIN : 03643948 ]





**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

**CIN : U05010PN2013NPL148986**

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022**

**( Amount in ₹ )**

Particulars	For The Year Ended 31st March 2022	For The Year Ended 31st March 2021
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit / ( loss ) before Tax	4,21,385	(33,838)
Add: Depreciation	41,245	36,035
Less: Depreciation on fixed assets reserves	79,467	74,184
<b>Operating Profit before changes in Working Capital</b>	<b>5,42,097</b>	<b>76,381</b>
Adjustments for:		
( Increase ) / Decrease in Current Assets	(21,29,716)	88,948
( Increase ) / Decrease in Non Current Assets	-	-
Increase / ( Decrease ) in liabilities / provisions	31,04,187	(19,97,131)
<b>Cash (used in)/generated from Operations</b>	<b>15,16,568</b>	<b>(18,31,802)</b>
Less: Taxes Paid	-	-
Less: Tax Adjustment	-	-
<b>CASH (USED IN)/GENERATED FROM OPERATIONS</b>	<b>15,16,568</b>	<b>(18,31,802)</b>
<b>2 CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Purchase of fixed assets	(38,000)	(56,596)
Payment towards capital expenditure	-	-
<b>NET CASH (USED IN)/ FROM INVESTING ACTIVITIES</b>	<b>(38,000)</b>	<b>(56,596)</b>
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / ( Decrease ) in short term borrowings	(40,121)	(500)
Increase / ( Decrease ) in share capital	-	-
<b>NET CASH (USED IN)/ FROM FINANCING ACTIVITIES</b>	<b>(40,121)</b>	<b>(500)</b>
<b>4 NET INCREASE/ ( DECREASE ) IN CASH &amp; CASH EQUIVALENT</b>	<b>14,38,447</b>	<b>(18,88,898)</b>
<b>5 OPENING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>48,608</b>	<b>19,37,506</b>
<b>6 CLOSING BALANCE OF CASH &amp; CASH EQUIVALENT</b>	<b>14,87,055</b>	<b>48,608</b>

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. 135729W**



**CA Mahesh Thorve**  
**( Partner )**

**M No.152903**

**Date : 05/09/2022**

**Place : Pune**

**UDIN : 22152903BANBSF8918**

**For and on behalf of the Board of Directors**  
**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**  
**CIN : U05010PN2013NPL148986**



**DEVANAND SOPAN LONDHE**  
**Director**

**[ DIN : 06643562 ]**

**Date : 05/09/2022**

**Place : Pune**

**RANJEET AMBASTHA**  
**Director**

**[ DIN : 03643948 ]**

**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

**CIN : U05010PN2013NPL148986**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022**

**BACKGROUND :**

**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA** 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 Property, Plant and equipment And Intangible 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.

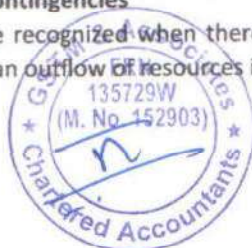
**e Employees Benefit**

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.



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## CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022

( Amount in ₹ )

Note No.	Particulars	As at 31st March 2022	As at 31st March 2021
<b>2</b>	<b>SHARE CAPITAL</b>		
	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		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>3</b>	<b>RESERVES &amp; SURPLUS</b>		
	Surplus / (Deficit) in Profit & Loss A/c		
	At the Commencement of the Year	(1,43,810)	(1,09,972)
	Profit / (Loss ) for the year	4,21,385	(33,838)
	At the end of the Year	2,77,574	(1,43,810)
	<b>TOTAL</b>	<b>2,77,574</b>	<b>(1,43,810)</b>
<b>4</b>	<b>SHORT TERM BORROWINGS</b>		
	From related party	4,65,801	5,05,922
	( Unsecured loan with no Interest )		
	<b>TOTAL</b>	<b>4,65,801</b>	<b>5,05,922</b>
<b>5</b>	<b>OTHER CURRENT LIABILITIES</b>		
	Fixed assets fund	1,53,642	2,33,109
	Rent deposit fund	60,000	60,000
	<b>Earmarked funds</b>		
	- BKBDP	21,87,501	-
	- Nudge Foundation	3,76,062	-
	<b>Other liabilities</b>		
	Audit fees payable	20,000	20,000
	Provision for expenses	6,20,091	-
	TDS payable	-	-
	<b>TOTAL</b>	<b>34,17,296</b>	<b>3,13,109</b>



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CENTRE FOR AQUATIC LIVELIHOOD-JALJEEVKA  
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022

6 TANGIBLE FIXED ASSETS

( Amount in ₹ )

Particulars	Gross Block			Accumulated Depreciation			Net Block		
	As at 31st March 2021	Additions	Deletions	As at 31st March 2022	Up to 31st March 2021 on Gross	On deletions	Up to 31st March 2022	As at 31st March 2022	As at 31st March 2021
<b>Bajaj I Project</b>									
Mobile Handset - Bajaj	7,999	-	-	7,999	3,040	1,520	4,560	3,439	4,959
<b>Bajaj II Project</b>									
Computers and Laptops - Bajaj	60,000	-	-	60,000	20,183	19,002	39,185	20,815	39,817
Mobile Handset - Bajaj	30,800	-	-	30,800	9,251	5,852	15,103	15,697	21,549
Mobile Handset - Bajaj	15,490	-	-	15,490	1,637	2,943	4,580	10,910	13,853
Furniture - Bajaj	27,294	-	-	27,294	3,500	2,593	6,093	21,201	23,794
Printer - Bajaj	10,000	-	-	10,000	5,492	3,167	8,659	1,341	4,508
IOT Software - Bajaj	11,506	-	-	11,506	1,584	2,877	4,461	7,045	9,922
Projector - Bajaj	29,600	-	-	29,600	3,128	5,624	8,752	20,848	26,472
<b>ICICI Project</b>									
Computers and Laptops - ICICI	53,848	-	-	53,848	27,451	17,054	44,505	9,343	26,397
Furniture - ICICI	6,600	-	-	6,600	1,233	627	1,860	4,740	5,367
Printer - ICICI	2,000	-	-	2,000	1,098	633	1,731	269	902
<b>TATA</b>									
Furniture - TATA	10,000	-	-	10,000	1,392	950	2,342	7,658	8,608
IOT Software - TATA	66,500	-	-	66,500	19,540	16,625	36,165	30,335	46,960
<b>Local</b>									
RA5 system - Local	1,70,080	-	-	1,70,080	59,672	32,315	91,987	78,093	1,10,408
Television set - Local	20,099	-	-	20,099	5,378	3,819	9,197	10,902	14,721
<b>BKBDP</b>									
Computers and Laptops - BKBDP	-	38,000	-	38,000	-	5,111	-	5,111	32,889
<b>Total Assets</b>	<b>5,21,816</b>	<b>38,000</b>	<b>-</b>	<b>5,59,816</b>	<b>1,63,579</b>	<b>1,20,712</b>	<b>2,84,291</b>	<b>2,75,525</b>	<b>3,58,237</b>
<b>Previous Year</b>	<b>4,65,220</b>	<b>56,596</b>	<b>-</b>	<b>5,21,816</b>	<b>53,360</b>	<b>1,10,219</b>	<b>1,63,579</b>	<b>3,58,237</b>	<b>4,11,860</b>
<b>Summary</b>									
Fixed Assets reserve funds	3,31,637	-	-	3,31,637	98,529	79,467	1,77,996	1,53,641	2,33,108
Local Assets	1,90,179	8,38,008	-	2,28,179	65,050	41,245	1,06,295	1,21,884	1,25,129
<b>Total Assets</b>	<b>5,21,816</b>	<b>ER 38,000</b>	<b>-</b>	<b>5,59,816</b>	<b>1,63,579</b>	<b>1,20,712</b>	<b>GEN 2,84,291</b>	<b>2,75,525</b>	<b>3,58,237</b>



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**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

**CIN : U05010PN2013NPL148986**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022**

Note No.	Particulars	( Amount in ₹ )	
		As at 31st March 2022	As at 31st March 2021
<b>7</b>	<b>CASH AND BANK BALANCE</b>		
	Cash in Hand	-	-
	Balance with Bank	14,87,055	48,608
	<b>TOTAL</b>	<b>14,87,055</b>	<b>48,608</b>
<b>8</b>	<b>OTHER CURRENT ASSETS</b>		
	Deposit for office	40,000	60,000
	Advance to programme staff	66,030	10,005
	Advance to suppliers	1,20,651	1,20,651
	Grant Receivable ICICI Bank	60,900	60,900
	Prepaid expenses	59,061	-
	TDS receivable	5,66,344	7,500
	<b>TOTAL</b>	<b>9,12,986</b>	<b>2,59,056</b>

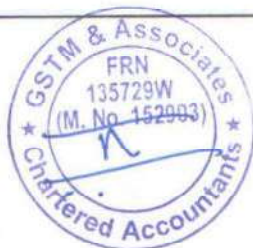
  
  


CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022

		( Amount in ₹ )	
Note No.	Particulars	Current Year 2021-22	Previous Year 2020-21
<b>9</b>	<b>REVENUE FROM OPERATION</b>		
	<b>Grant Income</b>		
	- BKBDP	24,75,899	
	- CORE Community Organized Relief Effort	59,33,584	
	- Nudge Foundation	21,23,938	
	- TATA project	-	14,000
	- Bajaj project	-	13,97,326
	- ICICI project	-	1,63,849
	- CARD project	-	2,15,500
	Other Consultancy	60,486	80,419
	<b>TOTAL</b>	<b>1,05,93,907</b>	<b>18,71,093</b>
<b>10</b>	<b>OTHER INCOME</b>		
	Saving bank interest	6,399	24,240
	<b>TOTAL</b>	<b>6,399</b>	<b>24,240</b>
<b>11</b>	<b>OTHER EXPENSES</b>		
	<b>Expenditure on the object</b>		
	- BKBDP	22,37,899	-
	- CORE Community Organized Relief Effort	55,23,554	
	- Nudge Foundation	13,33,341	
	TATA project expenses	-	14,000
	Bajaj project	-	13,87,327
	ICICI project	-	1,63,849
	CARD Project expenses	-	1,81,006
	Farmer seeds	-	-
	<b>Expenditure on the Local Project</b>		
	Jaljeeveka Infotech	7,68,097	
	Centre For Advanced Research And Development	21,000	
	<b>Other expenses</b>		
	Audit fees	20,000	-
	Audit fees - Bajaj Project	-	10,000
	Audit fees - Card Project	-	10,000
	Salaries	-	15,051
	Office expenses	2,11,286	24,039
	Travelling expenses	-	12,065
	Office maintenance	-	16,800
	Office rent	-	59,000
	Traning Fees	22,500	-
	<b>TOTAL</b>	<b>1,01,37,676</b>	<b>18,93,136</b>



**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

**CIN : U05010PN2013NPL148986**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022**

( Amount in ₹ )

Note No.	Particulars	As at 31st March 2022	As at 31st March 2021
12	<b>PAYEMENT TO AUDITOR</b>		
	Statutory Audit Fees	20,000	20,000

**13 RELATED PARTY DISCLOSER**

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
2] Jaljeevika Infotech Private Limited	Company with the common director

**b Transaction with Related Parties**

Name of the Related Party	As at 31st March 2022	As at 31st March 2021
1] Mr. Neelkanth Mishra		
<b>A. Unsecured Loans</b>		
Opening balance	5,05,922	5,06,422
Received during the year	-	-
Repaid during the year	40,121	499
Closing balance	<b>4,65,801</b>	<b>5,05,922</b>
<b>B. Remuneration</b>		2,80,000
2] Jaljeevika Infotech Private Limited		
Project expenses paid	7,68,097	-

**14** 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.

**15** The outstanding balances of certain Advances, Cash, Bank and Other Current Assets/ Liabilities are subject to confirmation.

**16 MICRO, SMALL AND MEDIUM ENTERPRISES**

Particulars	Current Year 2021-22	Current Year 2020-21
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.	-	-

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*Pranjit*



**CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

CIN : U05010PN2013NPL148986

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2022**

( Amount in ₹ )

**17 Trade payables**

**a Ageing As on on**

31 st March 2022

SN	Particulars	Outstanding for following period from due date of payment in years					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	-	
i	MSME	-	-	-	-	-	-
ii	Others	-	-	-	-	-	-
iii	Disputed dues - MSME	-	-	-	-	-	-
iv	Disputed dues - others	-	-	-	-	-	-

**b Ageing As on on**

31 st March 2021

SN	Particulars	Outstanding for following period from due date of payment					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	-	
i	MSME	-	-	-	-	-	-
ii	Others	-	-	-	-	-	-
iii	Disputed dues - MSME	-	-	-	-	-	-
iv	Disputed dues - others	-	-	-	-	-	-

**18 Trade receivable**

**a Ageing As on on**

31 st March 2022

SN	Particulars	Outstanding for following period from due date of payment					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
i	Undisputed trade receivables-considered good	14,85,106	-	-	-	-	14,85,106
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-

**b Ageing As on on**

31 st March 2021

SN	Particulars	Outstanding for following period from due date of payment					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
i	Undisputed trade receivables-considered good	9,320	-	-	-	-	9,320
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-



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