



ANNUAL REPORT 2020-2021

About DevPro

DevPro is a non-profit trust registered in Delhi. It works with small grassroots organisations in the areas of education, child rights, health, livelihood and climate change. DevPro is committed to work ethically with local communities that can enable them to scale up their operations and create bigger impact. DevPro strives to achieve this by conducting thorough due-diligence in identifying the right organisations, assessing their current and evolving capacities and developing a mentoring plan. As a part of its capacity-building plan, DevPro team visits project site regularly for onsite mentoring to enhance their skills on programming, measuring change on the ground and documenting the impact of their projects. DevPro also assesses fundraising capacities of individual partners, strengthens their financial and fundraising plans, thereafter linking them with potential donors

MISSION

DevPro aspires for an equitable world with sustainable communities.

STRATEGIC OBJECTIVES

- a. **Poverty Alleviation-** DevPro, through its selected partners works with the marginalised and vulnerable communities on the issues of livelihood, entitlements, education, health, etc, that can promote holistic growth and alleviate poverty.
- b. **Capacity Building-** The objective of capacity building of DevPro is to strengthen capacities and equip skills of development organisation and individuals to raise funds through diverse and sustainable funding base and effectively implement projects.
- c. **Resource Mobilisation-** DevPro aims is to raise funds for the development organisations in India through online fundraising platform Indiadonates.org, for innovative and sustainable development initiatives that aim to achieve the overall wellbeing of the people within the country.



About INDIAdonates

INDIAdonates is a flagship program of Devpro. It is an online platform that works with small and mid-sized non-governmental organisations (NGOs) across India for mobilization resources, curating innovative development programs, and strengthening capabilities of development organizations. INDIAdonates, works on eight thematic areas namely Disability, Disaster & Response, Education, Elderly Care, Environment, Health, Income Generation, Water & Sanitation.

ACTIVITIES

INDIAdonates works with NGO partners across India and aims to see a systemic change in building stronger programs by mobilising resources. Our campaigns seek to work with the marginalised and vulnerable communities



Hunger Knows No Lockdown

COVID-19 brought about unprecedented challenges for the vulnerable communities that have been further pushed to the fringes. Ever since the lockdown from 25th March, we joined hands with multiple NGOs across India, to provide nutritious food to the migrant workers and other vulnerable groups who were at the cusp of this paradigm shift. In the last 3 months, we partnered with Baikunthapur Tarun Sangha (BTS), West Bengal, Dalit Bahjan Resource Centre (DBRC), Andhra Pradesh and Telangana, Manav Vikas Sansthan(MVS), Bihar, Vikas Samvad Samiti (VSS), Madhya Pradesh and ICCO (Innovate. Change. Collaborate.) Assam and Delhi. Our indirect intervention helped 1720 total beneficiary families sail through the lockdown.

Providing Subsidised Masks to the Vulnerable Communities Living in Slums

Seeing the livelihood challenges arising from the lockdown, INDIAdonates partnered with Gulaab, a 14 women-led Self-Help Group, who planned to stitch cotton masks, and sell them for a minimal price to 30,000 people living in Madapur Khdar, Delhi, an urban slum. The campaign aimed at supporting livelihood for these women by providing them the raw materials to stitch the masks, and effectively fight the virus.

Amphan Cyclone

While the COVID-19 crisis reached its peak, another disaster hit parts of West Bengal and Odisha, yet again bringing large scale devastation to the marginalised communities who were already struggling to make their ends meet. The super cyclone claimed more than 80 lives despite evacuation and brought communication to an absolute halt for weeks. INDIAdonates identified NGOs who were able to tackle the logistics and were working from the ground during the phase to provide immediate relief and response. Timely intervention is of extreme importance during disasters and INDIAdonates played a crucial role by connecting with geographically appropriate NGOs, and mobilising funds for their beneficiaries.

Creating Women's Farmer Co-operative for Sustainable Agriculture

While the lockdown has eased over the last three months, the fear of the pandemic and mobility issues created a vacuum for jobs, especially in the rural areas due to reverse migration. In the rural areas the agrarian economy has also taken a huge hit, with broken supply chains. To combat the agrarian loss of Livelihood, INDIAdonates partnered with Development Agency for Poor and Tribal Awakening (DAPTA). DAPTA aims to 'Promote Women Farmer Producer Company,' along with 200 women, who are part of several Self Help Groups. In order to increase their income, DAPTA has persuaded women farmers to engage in organic vegetable cultivation.

Battling the floods

Cyclones and floods further marginalised the vulnerable communities in far-flung areas of India. In the month of July and August, INDIAdonates was vigorously campaigning for the flood affected communities in districts of Assam. Assam was battling incessant rains, which have caused massive floods across the state, claiming more than 100 lives, affecting 2500 villages and displacing thousands of families. Houses were inundated, arable lands submerged and even roads have gone underwater. Displaced families were forced to take refuge in temporary tarpaulin shelters where even basic necessities like clean drinking water, and food is not available. To help these displaced families, INDIAdonates partnered with 2 NGO, Humanitarian Aid International (HAI) and North East Affected Area Development Society (NEADS), who are reaching out to 800 families in 10 villages with dry ration and hygiene kits, chlorinate water sources, elevate the hand pumps to provide clean drinking water.

Let's Talk: Mental Health Awareness & Treatment

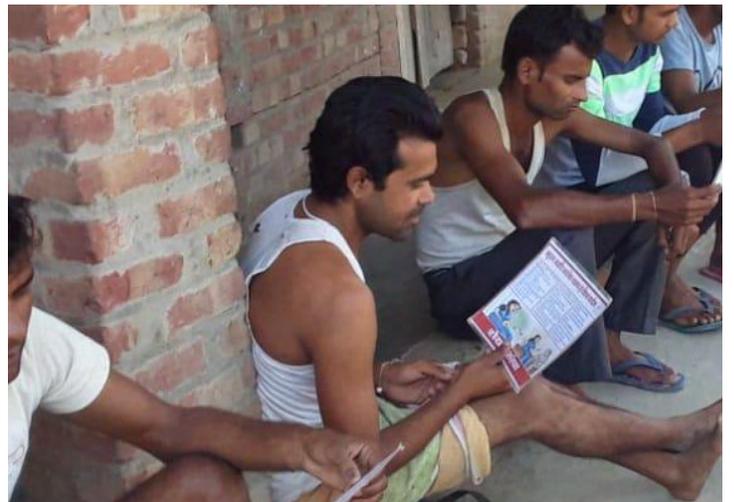
Mental Health is one of the crucial issues of our time. In India as per reports, 75% of mentally ill patients live in rural areas. In the small town of Uttar Pradesh, Bijnor, the stigma attached with mental illnesses are still extremely high. Sometimes it leads to patients being ostracised, face domestic abuse and seek non-medical help from healers and priests, with little or no information on mental health issues.

Our partner SHARE has been working on raising awareness on mental disorders and severe mental disorders since 2014 in Bijnor. They have so far facilitated treatments to over 2100 patients. They realised that the need of the patients was mostly unrecognised due to lack of education and stigma. Ever since the lockdown, SHARE witnessed a number of rising cases of depression in Bijnor, as most of the people are daily wage earners. Through the project, SHARE will conduct trainings for the field workers. This will help to raise awareness about the problems related to mental illnesses, counselling, identification, referrals, treatments, follow-ups and create paths of recovery through community involvement.

Support Education to Prevent Child Labour & Early Marriage

According to our partner NGO CINI, Founder and Secretary Dr. Samir Chaudhuri, "We are seeing a lot of collateral damages on the sidelines of COVID-19. Apart from the scarcity of food and shelter during the crisis, we have seen children becoming malnourished, sent out to work as child labourers and girls forced to early marriage or getting trafficked. Physical and sexual abuse, and cases of domestic violence against children are also on the rise. We need to take cognizance of the situation right now and treat it a social, cultural and mental emergency." To overcome this emergency in a sustained manner CINI is training women and youths in villages and slums of West Bengal. These youth will in turn, keep a vigil on the families and provide education care and support to pregnant and lactating women, adolescents and children. Women members of local Self Help Groups will take the lead in these activities supported by the local government to develop Child-Friendly Communities (CFC) in the villages and slums.





CAPACITY BUILDING

Our mission at INDIAdonates is to build strong and resilient organizations. Through our work under Capacity Building, we provide hand-holding support to our partner organizations and enable them to be equipped with design-thinking modules on various facets of fundraising, thereby becoming strong and independent organisations.

Masterclass on Fundraising and Communication

Fundraising is our core competency, and we want our partners to develop a similar niche by building their capacities and leveraging technology. Our Masterclass was designed keeping in mind the most pressing needs of our NGO partners and focused on Development Communication for Fundraising, Conventional and Traditional fundraising / Internet fundraising, Digital Media Fundraising, and Development of Fundraising Strategy. This workshop was divided into 2 batches and held over three days, with 15 partners for understanding the core functionalities of fundraising.



Development of Organisational Fundraising Strategy

With the aim to enhance the mechanism and understanding of our partner NGOs on fundraising, a virtual Workshop on 'Development of Organisational Fundraising Strategy' was organised on 29th October 2020. This is a part of the capacity building programme of INDIAdonates. A total of 11 NGO partners participated in the workshop.



EVENTS HUB

Deconstructing the Social Stock Exchange (Issues & Challenges)

Our Knowledge Hub series headed by Founders, Dr Sanjay Patra and Sandeep Sharma, tried to deconstruct the Social Stock Exchange, with legal expert Dr Manoj Fogla, on July 13. SEBI (Securities and Exchange Board of India) formed a Social Stock Exchange(SSE) Working Group and published a report for creating a Social Stock Exchange that will serve as a platform for fundraising and also incorporate a set of procedures by which social impact will be measured and reported. The report was open for public deliberations. By pairing innovative instruments by which NPOs could associate with the SSE (among them direct listing via a new class of securities), with a reporting standard that offers investors and donors a standardized framework for measuring social impact. The webinar was attended by more than 500 individuals and institutions.

Webinar

Deconstructing the Social Stock Exchange (Issues and Challenges)

Date: July 13, 2020
Time: 2:30 – 4:00 PM

REGISTER NOW

Dr. Manoj Fogla
Legal Expert

Dr. Sanjay Patra
Founder, IndiaDonates

Mr. Sandeep Sharma
Founder, IndiaDonates

Let's Talk : An INDIAdonates Web Series

On the occasion of Mental Health Day commemorated on 10th Oct, Indiadonates for the first time launched a small web-talk series with a renowned psychologist Piya Banerjee. The talk revolved around the urban-rural divide in terms of accessibility of medical health and awareness. The rise of awareness within the rural populace and how mental health should be treated as a collective responsibility and with urgency from all institutions alike

LET'S TALK

(An Indiadonates Conversation Series)

with
Ms. Piya Banerjee

MBPIS & Member of
American Psychological Association
Director & CEO, Grey Matters Wellness, India,
Consultant Psychologist, Medica Superspeciality Hospital,
Rural Health Care Foundation
Certified (Advanced) RECBT Practitioner AEI, New York,
M.A. Clin Psy, PGD.P.C
(www.greymatterswellness.com)

on
#WorldMentalHealthDay



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone : 011-46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

INDEPENDENT AUDITOR'S REPORT

To the Trustees

DevPro

Delhi

Opinion

We have audited the accompanying Financial Statements of **DevPro** which comprise the Balance Sheet as at **31st March 2021**, the Income & Expenditure Account and Receipts & Payments Account for the year then ended on that date and notes to the financial statements including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2021;
- b) In case of the Income and Expenditure, of the surplus for the year ended on that date;
- c) In case of the Receipts and Payments Account, of the cash flow for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountant 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 there under, 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.

Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust 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 Statements 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 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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 scepticism 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- 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 trust 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 trust 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.

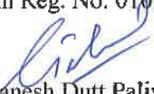


Report on Other Legal and Regulatory Requirements

Further to the comments in para's above, 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 purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account comply with the Accounting Standards, to the extent applicable, issued by the Institute of Chartered Accountants of India.

For **KUMAR MITTAL & CO.**
Chartered Accountants
Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)

Partner

M. No. 500590

UDIN: 21500590AAAAAZ6973



Place: New Delhi

Date: 12.11.2021

DevPro**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021**

| Particulars | Schedule | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
|----------------------------|----------|--|--|
| LIABILITIES | | | |
| Corpus Fund | | 100 | 100 |
| General Fund | 1 | 432,321 | 340,426 |
| Unutilized Grant | 2 | 1,702,874 | - |
| Current Liabilities | 3 | 60,917 | 11,800 |
| Fixed Assets Fund (Contra) | 4 | 263,882 | 68,750 |
| Total | | 2,460,094 | 421,076 |
| ASSETS | | | |
| Fixed Assets (Contra) | 4 | 263,882 | 68,750 |
| Current Assets | 5 | 238,613 | 137,721 |
| Cash and Bank Balances | 6 | 1,957,599 | 214,605 |
| Total | | 2,460,094 | 421,076 |

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule -8)

As per our report of even date
For **KUMAR MITTAL & CO.**
Chartered Accountants
Firm Reg. No. 010500N

(Ganesh Dutt Paliwal)

Partner

M. No. 500590



For **DevPro**

(Trustees)

Place: New Delhi
Date : 12-11-2021

DevPro

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

| Particulars | Sch. | Year ended 31.03.2021 Amount (Rs.) | Year ended 31.03.2020 Amount (Rs.) |
|--|------|--|--|
| Income | | | |
| Grant including interest to the extent utilized | | 2,600,839 | - |
| Donations | | 893,071 | 838,980 |
| Bank Interest | | 10,437 | 11,049 |
| Sale proceeds of Fixed Assets | | 2,640 | - |
| Total (A) | | 3,506,987 | 850,029 |
| Expenditure | | | |
| Strengthening digital fundraising for sustainable development work : | | | |
| <u>Programme expenses</u> | | | |
| - Programme Personnel | | 1,294,536 | |
| - Capacity Building | | 280,000 | |
| - Donor Engagement Platform | | 220,267 | |
| - Support Outreach & Engagement Programs | | 183,764 | |
| - Project Information Dissemination | | 55,710 | |
| Sub total (i) | | 2,034,277 | |
| <u>Purchase of Fixed Assets</u> | | | |
| - Laptops, Server etc. | | 324,759 | |
| Sub total (ii) | | 324,759 | |
| <u>Administrative Expenses</u> | | | |
| -Admin Personnel | | 40,645 | |
| -Project Administration | | 201,158 | |
| Sub total (iii) | | 241,803 | |
| Total (i+ii+iii) | | 2,600,839 | - |
| Grant to NGOs | 7 | 732,407 | 547,131 |
| Professional Fees/Honorarium | | 21,980 | 124,160 |
| Rent | | 11,000 | - |
| Audit Fees (Current Year) | | 11,800 | 11,800 |
| Audit Fees (Previous Year) | | - | 35,400 |
| POS Charges & RazorPay Fee | | 9,806 | 11,457 |
| Trade Mark Application Fee | | 9,000 | - |
| Brokerage/Commission | | 6,490 | 1,156 |
| Telephone, Internet & Domain charges | | 5,356 | - |
| Office expenses | | 5,102 | 650 |
| Bank charges | | 1,312 | 3,858 |
| Total (B) | | 3,415,092 | 735,612 |
| Surplus/(Deficit) for the year (A-B) | | 91,895 | 114,417 |

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule -8)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)
Partner

M. No. 500590



For **DevPro**

 
(Trustees)

Place: New Delhi

Date: 12-11-2021

DevPro

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

| Particulars | Year ended 31.03.2021 Amount (Rs.) | Year ended 31.03.2020 Amount (Rs.) |
|--|--|--|
| Opening Balance | | |
| Cash in Hand | 14,905 | 15,555 |
| Cash at Bank | 199,700 | 72,832 |
| Receipts | | |
| Grant | 4,257,600 | - |
| Donations | 893,071 | 838,980 |
| Bank Interest | | |
| - BfW Grant | 46,113 | |
| - Others | 10,437 | 11,049 |
| Sale proceeds of Fixed Assets | 2,640 | - |
| Total (A) | 5,424,466 | 938,416 |
| Payments | | |
| Strengthening digital fundraising for sustainable development work : | | |
| <u>Programme expenses</u> | | |
| - Programme Personnel | 1,298,989 | |
| - Capacity Building | 262,203 | |
| - Donor Engagement Platform | 219,517 | |
| - Support Outreach & Engagement Programs | 240,203 | |
| - Project Information Dissemination | 55,110 | |
| Sub total (i) | 2,076,022 | |
| <u>Purchase of Fixed Assets</u> | | |
| - Laptops, Server etc. | 324,759 | |
| Sub total (ii) | 324,759 | |
| <u>Administrative Expenses</u> | | |
| - Admin Personnel | 40,645 | |
| - Project Administration | 200,188 | |
| Sub total (iii) | 240,833 | |
| Total (i+ii+iii) | 2,641,614 | - |
| Grant to NGOs | 732,407 | 547,131 |
| Professional Fees/Honorarium | 21,980 | 124,160 |
| Rent | 11,000 | - |
| Security Deposit - Rent | 11,000 | - |
| Audit Fees (Current Year) | 11,800 | - |
| Audit Fees (Previous Year) | - | 35,400 |
| POS Charges & RazorPay Fee | 9,806 | 11,457 |
| Trade Mark Application Fee | 9,000 | - |
| Brokerage/Commission | 6,490 | 1,156 |
| Telephone, Internet & Domain charges | 5,356 | - |
| Office expenses | 5,102 | 650 |
| Bank charges | 1,312 | 3,857 |
| Total (B) | 3,466,867 | 723,811 |
| Closing Balance (A-B) | 1,957,599 | 214,605 |
| Represented by | | |
| Cash In Hand | 22,846 | 14,905 |
| Cash At Bank | 1,934,753 | 199,700 |
| | 1,957,599 | 214,605 |

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule -8)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

Firm Reg. No. 010300N

(Ganesh Dutt Paliwal)

Partner

M. No. 500590



For **DevPro**

(Signature)

(Trustees)

(Signature)

Place: New Delhi

Date: **12-11-2021**

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| Schedule-1 | | |
|--|-------------------------------------|-------------------------------------|
| General Fund | | |
| Particulars | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
| Opening Balance as on 01.04.2020 | 340,426 | 294,759 |
| Add : Surplus during the year as per Income & Expenditure Account | 91,895 | 114,417 |
| Less: Amount transferred to Fixed Assets Fund | - | 68,750 |
| Closing Balance as on 31.03.2021 | 432,321 | 340,426 |
| Schedule-2 | | |
| Grant Account | | |
| Particulars | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
| Opening Balance as on 01.04.2020 | - | - |
| Grant received from Bread for the World | 4,257,600 | - |
| Add: Bank Interest allocated to Grant | 46,113 | - |
| | 4,303,713 | - |
| Less: Expenses during the year as per Income & Expenditure Account | 2,600,839 | - |
| Closing Balance as on 31.03.2021 | 1,702,874 | - |
| Schedule-3 | | |
| Current Liabilities | | |
| Particulars | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
| Audit Fee Payable | 11,800 | 11,800 |
| TDS Payable | 48,147 | - |
| Electricity Expense Payable | 970 | - |
| Total | 60,917 | 11,800 |
| Schedule - 5 | | |
| Current Assets | | |
| Particulars | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
| TDS Recoverable | 17,693 | 17,693 |
| GST Input Tax Credit | 120,028 | 120,028 |
| Security Deposit -Rent | 11,000 | - |
| Advance to service provider | 59,000 | - |
| Prepaid Expenses | 30,892 | - |
| Total | 238,613 | 137,721 |
| Schedule -6 | | |
| Cash and Bank Balances | | |
| Particulars | As at 31.03.2021 Amount (Rs.) | As at 31.03.2020 Amount (Rs.) |
| Cash in Hand | 22,846 | 14,905 |
| Cash at Bank | 1,934,753 | 199,700 |
| Total | 1,957,599 | 214,605 |



DevPro

Schedule- 4

FIXED ASSETS SCHEDULE

| (Amount in Rs.) | | | | | | | | |
|--|--------------------------|--------------|------------------------|---------------------------|--|---------------------------|---------------------------|----------------------|
| Sl.No. | Fixed Assets | Rate of Dep. | Value as on 01.04.2020 | Additions during the year | Sale/ Discarded Assets during the Year | Value before Depreciation | Depreciation for the year | WDV as on 31.03.2021 |
| A. Foreign Contribution Account | | | | | | | | |
| 1 | Laptops, Server etc. | 40% | - | 324,759 | - | 324,759 | 64,952 | 259,807 |
| 2 | Computer | 40% | 20,800 | - | 20,800 | - | - | - |
| 3 | Office Equipments | 15% | 14,100 | - | 10,107 | 3,993 | 599 | 3,394 |
| | Total (A) | | 34,900 | 324,759 | 30,907 | 328,752 | 65,551 | 263,201 |
| B. Local Contribution Account | | | | | | | | |
| 1 | Computer | 40% | 26,050 | - | 26,050 | - | - | - |
| 2 | Office Equipments | 15% | 7,800 | - | 6,999 | 801 | 120 | 681 |
| | Total (B) | | 33,850 | - | 33,049 | 801 | 120 | 681 |
| | Grand Total (A+B) | | 68,750 | 324,759 | 63,956 | 329,553 | 65,671 | 263,882 |
| | Previous Year | | 68,750 | - | - | 68,750 | - | 68,750 |



DevPro

Schedule - 7

Grant to NGOs

| Particulars | Year ended 31.03.2021 Amount (Rs.) | Year ended 31.03.2020 Amount (Rs.) |
|--|--|--|
| NEADS- Immediate Hummanitarian Assestance | 85,517 | - |
| Rescue Foundation-Lives Are Not for Sale | 41,002 | - |
| Sunderban Development Society | 22,100 | - |
| BTS- Hunger Knows No Lockdown | 98,900 | - |
| Child in Need Institute: Amphan Has Displ | 45,952 | - |
| DRBC: Hunger Knows No Lockdown | 47,500 | - |
| Gulaab Group: Providing Subsidised Mask | 59,422 | - |
| HAI "Immediate Humant Assit for Assa Flood | 31,053 | - |
| HAI- Migrant Workers in Delhi | 82,351 | - |
| Kajla Jankalyan Samiti: Lend A Helping Han | 73,610 | - |
| MVS- for Hunger Knows No Lockdown | 87,500 | - |
| VSS: Hunger Knows No Lockdown | 47,500 | - |
| AFDA- Adresing Autism Voc & Life Skill | - | 32,256 |
| SCINDEA - Menstrul Hygiene, 600 Ado Girls | - | 42,821 |
| SPECTRA- A Crusde Against Early Girl Child Marrige | - | 11,639 |
| The Delhi Jesuit Society, Research Documentation & Publication | - | 387,000 |
| MVS- Support a Life Madhubani, Bihar | - | 3,502 |
| NEADS-Stand with Flood Victims of Assam | - | 6,500 |
| ROSA-Empower A Girl for Dignified Life | - | 6,213 |
| SRUJAN - Urgent Burn Treatment - Neha & Nikhie | - | 57,200 |
| Total | 732,407 | 547,131 |



DevPro

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING AN INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2021

A. SIGNIFICANT ACCOUNTING POLICIES

1. The financial statements have been prepared under the historical cost convention on a going concern basis. Income and Expenses are accounted for on accrual basis except otherwise stated, following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable.
2. Donations are accounted for on receipt basis.
3. Restricted Grants are accounted for as Income to the extent utilized.
4. Grants to NGOs are accounted for as expenses.
5. Fixed assets acquired are directly charged to expenses and stated in the Balance Sheet through contra entries i.e. Fixed Assets and Fixed Assets Fund. However to present a more realistic picture of value of assets appearing in the Balance Sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of fixed assets as per written down value method. Written down value of assets so arrived at is shown as both Asset & liability side of the Balance Sheet.
6. Interest/Fine/Penalty on account of non-deduction/late deduction of tax source or non-compliance of other acts are accounted for in the year in which they are raised/finally settled.

B. NOTES TO ACCOUNTS

1. The Trust is registered under section 12A of the Income Tax Act. As the surplus (i.e. income received less expenses incurred) of the trust for the year is more than 15% of total income received during the year, due to Grant received in December 2020 for which the Grant utilisation period is beyond the end of year i.e. 31.03.2021. So the trust is exercising an option under clause (2)(ii) of the explanation to section 11(1) of the Income Tax Act for the surplus which is above 15% of the total income received during the year. Hence, no provision of income tax has been made by trust in the financial statements.



2. Gratuity Act is not applicable to trust, as the number employees of trust are less than 10 during the year. Provision for leave encashment entitlement has not been made, as the leaves are to be availed and cannot be en-cashed as per trust policy.
3. There is no contingent liability as on 31st March, 2021.
4. The amounts appearing under GST Input Tax Credit and TDS Recoverable are under reconciliation and the adjustment entries arising out consequent to reconciliation will be passed in the next financial year.
5. Old fixed assets having book value of Rs.63,956 have been sold/discarded by trust during the year.
6. Previous year figures have been regrouped and reclassified wherever considered necessary.

For **KUMAR MITTAL & CO.**
Chartered Accountants
Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)
Partner
M. No. 500590



For **DevPro**



(Trustees)

Place: New Delhi
Date: 12-11-2021



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