

**Miracle Foundation India**  
(Incorporated as a Not profit Company under the Companies Act)  
**Balance Sheet (FCRA) as at 31.03.2024**

(Amount Rs. In Thousand)

Particulars	Note	As at 31.03.2024	As at 31.03.2023
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Fund</b>			
(a) Share Capital	A	500	500
(b) Reserves and Surplus	B	0	0
(c.) Asset Fund	C	1,945	2,132
		2,445	2,632
<b>(2) Long Term Liabilities</b>			
<b>(3) Current Liabilities</b>			
(a) Trade Payable	D		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		225	729
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		819	649
(b) Other current liabilities	E	4,608	3,621
(c) Unspent Grant	F	5,350	4,079
		11,001	9,077
<b>Total</b>		<b>13,446</b>	<b>11,709</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	G	1,945	2,132
(b) Other non current assets -Security deposit (Office Premises)		0	0
		1,945	2,132
<b>(2) Current Assets</b>			
(a) Cash and Cash Equivalents	H	11,036	8,763
(b) Other current assets	I	465	815
		11,501	9,577
<b>Total</b>		<b>13,446</b>	<b>11,709</b>
Note A to K form part of the Financial Statements			

For Ajay K Sud & Associates

FRN : 037498

Chartered Accountants

(Ravi Gupta)

Partner

M.No. 086728

UDIN-24086728BKCUFH1639

Place : New Delhi

Date : 21 AUG 2024

Ashok Kumar Ravindran  
Director  
DIN: 07495981

For Miracle Foundation India

Rachna Dikshit  
Director  
DIN: 08759332

Kusum Mohapatra  
Regional Director Cum CEO

Somnath Dutta  
CFO - Head of India Finance

**Miracle Foundation India**  
(Incorporated as a Not for Profit Company under the Companies Act)

**Statement of Income and Expenditure (FCRA)**  
For the period from 1st April, 2023 to 31st March, 2024

(Amount Rs. In Thousand)

Particulars	Note	For the Year ended 31.03.24	For the Year ended 31.03.23
<b>I. Income</b>			
I. Revenue from operations - Donations		1,124	4,029
II. Grant amount utilised		75,926	44,208
III. Other Income		315	240
<b>Total Revenue</b>	J	<b>77,365</b>	<b>48,476</b>
<b>II. Expenses</b>			
Program related Expenses	K	65,479	39,200
Marketing & Fund raising related expenses	L	822	310
Administrative Expenses	M	11,064	8,966
<b>Total Expenses</b>		<b>77,365</b>	<b>48,476</b>
III. Surplus for the period		0	0
IV. Surplus transferred to Balance Sheet		0	0
Note A to K form part of the Financial Statements			

For Ajay K. Sud & Associates

FRN: 030399N

Chartered Accountants

NEW DELHI

(Ravi Gupta)

Partner

M.No. 086728

UDIN-24086728BKUFH1639

Ashok Kumar Ravindran

Director

DIN: 07495981

For Miracle Foundation India

Rachna Dikshit

Director

DIN: 08759332

Kusum Mohapatra

Regional Director Cum CEO

Somnath Dutta

CFO - Head of India Finance

Place : New Delhi

Date : 21 AUG 2024



MIRACLE FOUNDATION INDIA  
RECEIPT AND PAYMENT ACCOUNT (FCRA) FOR THE ENDED MARCH 31,2024

(Amount Rs. In Thousand)

For the year ended March 31,2023 Amount (INR)	Receipts	For the year ended March 31,2024 Amount (INR)	For the year ended March 31,2023 Amount (INR)	PAYMENTS	For the year ended March 31,2024 Amount (INR)
	<b>Opening Balance(01.04.2022)</b>			<b>Payments</b>	
2	Cash in Hand	2			
5,546	Cash at Bank	7,752		<b>Program related Expenses</b>	
961	Term Deposit - 1	1,008		Expenses on Welfare on Orphan Children	6,471
0	Term Deposit - 2	0	8,763	Add : Paid in the year & o/s as an 31.03.2023	0
				Less: Outstanding as on 31.3.2024	0
	<b>Receipts during the year</b>				6,471
				3,063	Traning
				705	Add : Paid in the year & o/s as an 31.03.2023
				-1,347	Less : Provision 31.03.2024
					1,043
					13,026
				76	Add : TDS against Consultancy on 31.03.2023
				-99	Less : TDS against Consultancy on 31.03.2024
					42
					13,082
					4,257
					0
				104	Workshops
				43	Marketing Expenses
					306
					909
					0
				0	ID Screening & Assessments
					0
				275	Healthcare
				1,325	Consultant Expenses
					614
	From Shareholders			26,327	Salaries and Allowances
				2,655	Add : Provision 31.03.2023
	(As Share Capital)			-3,309	Less : Provision 31.03.2024
					4,116
					42,506
				138	Add : Tds deducted against Salary on 31.03.2023
				-185	Less : Tds deducted against Salary on 31.03.2024
					185
45,036	Grant Amount Received	77,198		1,801	Office Rent
				8	Add : Tds on 31.03.2023
				-57	Less : Tds on 31.03.2024
					57
187	Interest Received on Grant Funds ( Saving Account )	250		-57	Less : Tds on 31.03.2024
					111
				373	Communication
					455
47	Interest Received on FDR -1	58		1,113	Office Utilities
				0	Add : Tds on 31.03.2023
0	Interest Received on FDR -2	0		-3	Less : TDS against hiring & maintenance on 31.03.24
					3
					2
0	Interest Received from Salvee	0		0	Auditor,s & Consultant Remuneration
				225	Add : Paid in the year & o/s as an 31.03.2023
				0	Less : Provision 31.03.2024
					0
					30
				25	Add : Tds on 31.03.2023
				0	Less : Tds on 31.03.2024
					0
0	Receipts against Advance from Sankalp	0		434	Printing & Stionary
4,029	Donation Received	1,124	78,630	0	Health Insurance
				0	Short & Excess
				0	Other office Expenses
				0	Add : Paid in the year & o/s as an 31.03.2023
					49
				2,279	Local Travel
					3,481



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**Miracle Foundation India**  
(Incorporated as a Not for Profit Company under the Companies Act)

**NOTE - A**  
**SHARE CAPITAL**

( Amount Rs in Thousand)

Particulars	As at 31.03.24	As at 31.03.23
	(Rs.)	(Rs.)
<b>AUTHORISED</b>		
50,000 Equity Shares of Rs. 10 each	500	500
<b>Total</b>	500	500
<b>ISSUED , SUBSCRIBED AND PAID UP</b>		
50,000 Equity Shares of Rs. 10 each fully paid up	500	500
<b>Total</b>	500	500

**(a) Shares held by Holding company and its Nominees**

( Amount Rs in Thousand)

Particulars	No. of Shares		Amount(Rs.)	
	As at 31 March 2024	As at 31 March 2023	As at 31 March 2024	As at 31 March 2023
The Miracle Foundation USA - Holding Company	49,950	49,950	500	500
Indrajit Ranjan Sarker - Nominee of the The Miracle Foundation USA	50	50	1	1
	<b>50,000</b>	<b>50,000</b>	<b>500</b>	<b>500</b>

**(b) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period**

Particulars	As at 31 March 2024	As at 31 March 2023
Number of shares outstanding at the beginning of the year	50,000	50,000
Number of shares issued during the year	0	0
Number of shares outstanding at the end of the year	50,000	50,000

**NOTE - B**  
**RESERVE AND SURPLUS**

( Amount Rs in Thousand)

Particulars	As at 31.03.23 (Rs.)	During the Year		As at 31.03.24 (Rs.)
		Addition (Rs.)	Deduction (Rs.)	
Surplus	0	0	0	0
Previous Year	0	0	0	0

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NOTE - C

ASSET FUND (Contra with Fixed Assets)

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
Opening Balance	2,132	831
Add:		
Assets purchased during the year	346	1,653
	2,478	2,483
Less:		
Depreciation for the year	533	351
Net Value of assets lost	1,945	2,132

NOTE - D

TRADE PAYABLE

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	225	729
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	819	649
	1,043	1,378

Amount due to micro and small enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

The disclosures relating to micro and small enterprises is as below:

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
The principal amount remaining unpaid to any supplier at the end of each accounting year;	225	729
The interest due thereon remaining unpaid to any supplier at the end of each accounting year;	0	0
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	0	0
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0	0
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	0	0
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0	0

Trade Payable Ageing Schedule

( Amount Rs in Thousand)

Particulars	Outstanding for following periods from due date of payment						Total
	Unbilled	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
As at March 31, 2024							
Micro, Small and Medium Enterprises	0	0	225	0	0	0	225
Others	0	0	819	0	0	0	819
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,043</b>
As at March 31, 2023							
Micro, Small and Medium Enterprises	0	0	729	0	0	0	729
Others	0	0	649	0	0	0	649
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,378</b>



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**NOTE - E**  
**OTHER CURRENT LIABILITIES**

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
TDS Payable on Professional	42	99
TDS Payable on Salary	337	185
TDS Payable on Rent	111	57
TDS Payable on Contractor	1	1
TDS Payable on Rent on Machinery	1	2
Provision for Employee PF Contribution	182	144
Provision for Employer PF Contribution	182	144
Provision For Gratuity	3,665	2,968
Gayathri R	0	0
G. Neets	0	0
S.K.Anandhalaxhmi	0	0
The Omega Travels	0	-31
Others	0	0
Salary Payable	85	51
PT Payable	2	2
	<b>4,608</b>	<b>3,621</b>

**NOTE - F**  
**UNSPENT GRANT**

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
Unspent Grant- Opening	4,079	3,251
Donation received from India	1,124	4,029
Grant amount received from TMF	77,198	45,036
Interest amount on Grant Fund	315	240
Less: Amount utilised to meet:		
-Capital Expenditure	367	1,663
-Revenue Expenditure	76,998	46,814
	5,350	46,814
<b>Total</b>	<b>5,350</b>	<b>4,079</b>

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**NOTE - G**  
**CASH AND CASH EQUIVALENTS**

( Amount Rs in Thousand)

Particulars	As At 31.03.24	As At 31.03.23
	(Rs.)	(Rs.)
<b>Cash &amp; Bank Balances</b>		
in Cash	2	2
<b>Balance with Scheduled Bank</b>		
-HDFC Bank	4,298	6,969
-SBI Bank	5,670	783
<b>Term deposit -1</b>		
-HDFC Bank	1,066	1,008
<b>Total</b>	<b>11,036</b>	<b>8,763</b>

**NOTE - H**  
**OTHER CURRENT ASSETS**

( Amount Rs in Thousand)

Particulars	As At 31.03.24	As At 31.03.23
	(Rs.)	(Rs.)
TDS on FDR	119	119
TDS on FDR -1	36	30
TDS on FDR -2	35	35
Prepaid Health Insurance	4	0
Prepaid expenses	0	0
<b>Advance to Partners</b>		
Advance- Hindu Mahila Mandiram	0	0
Advance- Mukta ( PMS )	0	0
Advance- MF (Ashakiran)	73	73
Advance -Jeevodaya	0	0
Advance- Dksha (Cornerstone)	0	0
Advance- Aarambh	-8	-8
Advance- SP (Shel Pimpalgaon)	0	0
Advance- Marialaya (CBT)	0	0
Advance- VHAT (Anwasha)	0	0
Advance- Touch (New Life)	0	0
Advance- SEDT (Dreamland)	0	0
Advance-Anbarasi	0	0
Advance- Bhaje	0	0
Advance- Rukmabai (RF)	0	0
Advance- Leher	0	0
Advance- Deepak Foundation	0	0
Advance- Chennai office	0	0
Advance- Other	38	482
Advance- Pune Office	0	0
Advance- Staff Travel	168	20
Advance- Patna Office	0	0
Advance- Staff Advance	0	65
Advance- Gujarat Office	0	0
<b>Total</b>	<b>465</b>	<b>815</b>



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Note: I

FIXED ASSETS (created out of Grant) AT COST, LESS DEPRECIATION

( Amount Rs in Thousand)

S.No	Particulars	Gross Block as on 01.04.2023	Addition during the Year	Deletion during the Year	Total Cost as at 31.03.2024	Depreciation as on 01.04.2023	Depreciation for the year	Deletion during the Year	Total Depreciation at 31.03.2024	WDV as at 31.03.2024	WDV as at 31.03.2023
1	Computer, Printer and Accessories	3,185	267	160	3,292	2,282	334	152	2,464	828	903
2	Furniture & Fixtures	1,325	0	26	1,299	319	118	17	420	880	1,006
3	Office Equipments	939	100	14	1,025	716	82	10	788	237	223
	TOTAL	5,448	367	199	5,616	3,316	533	178	3,671	1,945	2,132
	PREVIOUS YEAR	3,899	1,663	114	5,448	3,069	351	104	3,316	2,132	831



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**NOTE - J**  
**OTHER INCOME**

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
Bank Interest on Grant Funds	250	187
Interest on Term Deposit -1	65	52
Interest on Term Deposit -2	0	0
<b>Total</b>	<b>315</b>	<b>240</b>

**NOTE - K**  
**PROGRAMME RELATED EXPENSES**

( Amount Rs in Thousand)

Particulars	As At	As At
	31.03.24	31.03.23
	(Rs.)	(Rs.)
Expenses on welfare of Orphan children		
-Contributed Support	6,471	9,885
-Training/ Training System Strengthenin	12,722	3,063
-Healthcare	0	275
ID Screening & Assessments	0	0
Monitor, Mentor, Reporting & Evaluation	4,257	0
Program Development	909	0
Salaries and Allowances	36,803	21,394
Travel Expenses	2,893	2,045
Communication	330	285
Office Rent	604	88
-Workshops	0	105
Printing & Stationery	0	0
Consultant Fees	403	1,061
Capital Expenditure met out Grant from TMF, USA		
Furniture & Fixtures	0	0
Computer Accessories	86	1,000
Office Equipment	0	0
<b>Total</b>	<b>65,479</b>	<b>39,200</b>

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NOTE - L  
 MARKETING & FUND RAISING RELATED EXPENSES

( Amount Rs in Thousand)

Particulars	Gross Amount	Recovered From Program	As At	As At
			31.03.24	31.03.23
			(Rs.)	(Rs.)
			Net Amount	
Marketing	306	0	306	43
Salaries and Allowances	162	0	162	50
Travel Expenses	333	0	333	102
Printing & Stationery	0	0	0	0
Communication	21	0	21	5
Workshops	0	0	0	0
Consultant Fee	0	0	0	110
<u>Capital Expenditure met out Grant from TMF, USA</u>				
Furniture & Fixtures	0	0	0	0
Computer Accessories	0	0	0	0
Office Equipment	0	0	0	0
<b>Total</b>	<b>822</b>	<b>0</b>	<b>822</b>	<b>310</b>

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*Rinkshit*

*Arjun*

*Radu*



NOTE - M  
OTHER EXPENSES

( Amount Rs in Thousand)

Particulars	Gross Amount	Recovered From Program	As At 31.03.24	As At 31.03.23
			(Rs.)	(Rs.)
			Net Amount	
Salaries and Allowances	6,347	0	6,347	4,883
<u>Other Admin Expenses :</u>				
Office Rent	2,500	0	2,500	1,713
Communication	104	0	104	84
Workshop	0	0	0	0
Office Utilities	1,097	0	1,097	1,113
Auditor's Remuneration :				
- Audit Fees	0	0	0	0
- Taxation matters	0	0	0	0
- Other matters	30	0	30	0
Professional & Other Fee	211	0	211	154
Printing & Stationery	189	0	189	434
Other office Expenses	49	0	49	0
Travel Expenses	255	0	255	131
Short & Excess	0	0	0	0
<u>Capital Expenditure met out Grant from TME, USA</u>				
Furniture & Fixtures	0	0	0	0
Computer Accessories	281	0	281	455
Office Equipment	0	0	0	0
<b>Total</b>	<b>11,064</b>	<b>0</b>	<b>11,064</b>	<b>8,966</b>

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