

BIHARAT SOKA GAKKAI
FCRA - A/C
Balance Sheet as at March 31, 2022

(in Rupees)

Particulars	Notes	As at March 31, 2022	As at March 31, 2021
EQUITY AND LIABILITIES			
Owners' funds			
Corpus fund	2	45,85,41,953	45,85,41,953
Reserves and surplus	3	(10,57,15,145)	(7,99,62,009)
		35,28,26,808	37,85,79,944
Current liabilities			
Trade payables			
Outstanding dues of micro, small and medium enterprises		-	-
Outstanding dues of creditors other than micro, small and medium enterprises	4	4,34,532	2,55,666
Other current liabilities	5	-	22,53,567
		4,34,532	25,09,233
Total Equity & Liabilities		35,32,61,340	38,10,89,177
ASSETS			
Non-current assets			
Property, plant and equipment and intangible assets			
Property, plant and equipment	6	33,28,27,943	36,53,98,728
Long-term loans and advances	7	7,12,546	7,12,546
Other non-current assets	8	2,28,039	2,28,039
		33,37,68,528	36,63,39,313
Current assets			
Cash and bank balances	9	1,94,92,812	1,47,49,864
		1,94,92,812	1,47,49,864
Total Assets		35,32,61,340	38,10,89,177

Significant Accounting Policies

The accompanying notes are an integral part of the financial statements

1

As per our report of even date attached

For Vaish & Associates

Chartered Accountants

FRN-003388N



Akhil Jain

Partner

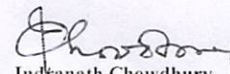
M. No. 088661

Date: October 01, 2022

Place: New Delhi , UDIN: 22088661BELOQJ7269



For Bharat Soka Gakkai


Indranath Chowdhury
Director General



Date: October 01, 2022

Place: New Delhi

BHARAT SOKA GAKKAI
FCRA - A/C
Statement of Profit and Loss for the year ended March 31, 2022

(in Rupees)

Particulars	Notes	Year ended March 31, 2022	Year ended March 31, 2021
Revenue from operations (Donations)	10	57,26,136	51,76,000
Other income	11	10,94,247	10,46,706
Total Income		68,20,383	62,22,706
Expenses			
Depreciation and amortization expense	6	3,25,70,784	3,69,71,826
Finance Cost	12	2,735	-
Total Expenses		3,25,73,519	3,69,71,826
Profit/(Loss) before tax		(2,57,53,136)	(3,07,49,120)
Tax expense			
Current tax		-	-
Deferred tax		-	-
Income tax expense		-	-
Profit/(Loss) for the year		(2,57,53,136)	(3,07,49,120)

Significant Accounting Policies 1
The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For Vaish & Associates
Chartered Accountants
FRN-005388N

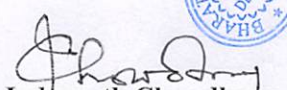



Akhil Jain
Partner
M No. 088661
Place: New Delhi
Date: October 01, 2022

UDIN : 22088661BELOQJ7269

For Bharat Soka Gakkai




Indranath Chowdhury
Director General

Place: New Delhi
Date: October 01, 2022

BHARAT SOKA GAKKAI
FCRA - A/C
Receipt & Payment Account for the year ending 31 March, 2022

Receipts	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021	Payments	For the Year Ended 31 March 2022	For the Year Ended 31 March 2021
Opening Balance			Revenue Expenditure		
Yes Bank	1,47,49,864	1,26,46,676	Bank Charges	2,735	-
SBI Bank, New Delhi	-	-			
Corpus			Payment of statutory dues		
Corpus Additions	-	-	TDS -Payable Contractors	-	61,841
Income			Payment to Vendors		
Donation	57,26,136	51,76,000	Payment to vendor for expenses	17,32,820	38,11,405
Interest income			Closing Balance		
Interest on Savings Bank A/c - Yes Bank	7,52,366	8,00,434	Yes Bank	1,89,03,899	1,47,49,864
			SBI Bank, New Delhi	5,88,912	-
Grand Total	2,12,28,366	1,86,23,110	Grand Total	2,12,28,366	1,86,23,110

For Vaish & Associates
Chartered Accountants
FRN-005388N



Akhil Jain
Partner
M No. 088661




Date: October 01, 2022
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For Bharat Soka Gakkai




Indranath Chowdhury
Director General

Date: October 01, 2022
Place: New Delhi

6. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(in Rupees)

Particulars	Gross Block			Depreciation				Net Block	
	As at 1 April, 2021	Additions	Deductions/ Adjustments	As at 31 March, 2022	As at 1 April, 2021	Depreciation for the year	Deductions/ Adjustments	As at 31 March, 2022	As at 31 March, 2022
Freehold land	7,34,64,706	-	-	7,34,64,706	-	-	-	-	7,34,64,706
Buildings	49,49,40,729	-	-	49,49,40,729	27,78,83,636	2,17,05,711	-	29,95,89,347	19,53,51,384
Plant & equipment	2,96,21,962	-	-	2,96,21,962	84,13,589	31,81,256	-	1,15,94,845	1,80,27,118
Office equipment	5,77,09,304	-	-	5,77,09,304	1,63,91,298	61,97,701	-	2,25,88,999	3,51,20,306
Furniture & Fittings	1,55,19,708	-	-	1,55,19,708	45,23,557	10,99,615	-	56,23,172	98,96,539
Vehicles	15,04,216	-	-	15,04,216	8,83,203	93,152	-	9,76,355	5,27,863
Computers	15,27,866	-	-	15,27,866	7,94,490	2,93,350	-	10,87,840	4,40,027
Total	67,42,88,492	-	-	67,42,88,492	30,88,89,773	3,25,70,784	-	34,14,60,558	33,28,27,943

Particulars	Gross Block			Depreciation				Net Block	
	As at 1 April, 2020	Additions	Deductions/ Adjustments	As at 31 March, 2021	As at 1 April, 2020	Depreciation for the year	Deductions/ Adjustments	As at 31 March, 2021	As at 31 March, 2021
Freehold land	7,34,64,706	-	-	7,34,64,706	-	-	-	-	7,34,64,706
Buildings	49,49,40,729	-	-	49,49,40,729	25,37,66,182	2,41,17,455	-	27,78,83,636	21,70,57,101
Plant & equipment	2,96,21,962	-	-	2,96,21,962	46,70,935	37,42,654	-	84,13,589	2,12,08,373
Office equipment	5,77,09,304	-	-	5,77,09,304	90,99,885	72,91,414	-	1,63,91,298	4,13,18,005
Furniture & Fittings	1,55,19,708	-	-	1,55,19,708	33,01,761	12,21,795	-	45,23,557	1,09,96,154
Vehicles	15,04,216	-	-	15,04,216	7,73,612	1,09,591	-	8,83,203	6,21,013
Computers	15,27,866	-	-	15,27,866	3,05,573	4,88,918	-	7,94,490	7,33,376
Total	67,42,88,492	-	-	67,42,88,492	27,19,17,947	3,69,71,826	-	30,88,89,773	36,53,98,728



BHARAT SOKA GAKKAI

NOTES TO ACCOUNTS

2. CORPUS FUND

Particulars	As at March 31, 2022	As at March 31, 2021
Corpus Fund		
Opening balance	45,85,41,953	45,85,41,953
Total	45,85,41,953	45,85,41,953

3. RESERVES & SURPLUS

Particulars	As at March 31, 2022	As at March 31, 2021
General Fund		
Opening balance	(7,99,62,009)	(4,92,12,889)
Add : Net profit after tax transferred from statement of profit and loss	(2,57,53,136)	(3,07,49,120)
Total	(10,57,15,145)	(7,99,62,009)

4. TRADE PAYABLES

Particulars	As at March 31, 2022	As at March 31, 2021
Outstanding dues of micro, small and medium enterprises*	-	-
Outstanding dues of creditors other than micro, small and medium enterprises	4,34,532	2,55,666
Total	4,34,532	2,55,666

* Disclosures in respect of the amounts payable to such enterprises as at the year end has been made based on information received and available with the Trust.

5. OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2022	As at March 31, 2021
Expenses payable	-	7,34,570
Retention money	-	15,18,997
Total	-	22,53,567

7. LONG-TERM LOAN AND ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Unsecured, considered good		
Capital advances	7,12,546	7,12,546
Total	7,12,546	7,12,546

8. OTHER NON-CURRENT ASSETS

Particulars	As at March 31, 2022	As at March 31, 2021
TDS recoverable	2,28,039	2,28,039
Total	2,28,039	2,28,039

9. CASH AND BANK BALANCES

Particulars	As at March 31, 2022	As at March 31, 2021
Cash and cash equivalents		
Balance in bank accounts	1,94,92,812	1,47,49,864
Total	1,94,92,812	1,47,49,864



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10. REVENUE FROM OPERATIONS

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Donation	57,26,136	51,76,000
Total	57,26,136	51,76,000

11. OTHER INCOME

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Interest income		
-Bank	7,52,366	8,00,434
Liability written back	3,41,881	2,46,272
Total	10,94,247	10,46,706

12. FINANCE COST

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Bank charges	2,735	-
Total	2,735	-

13. In the opinion of management, loans and advances have a value on realization at least equal to the amount at which they are

14. Some fixed assets such as computer, computer cabinet, projector, speaker (connectable to computer), projection screen etc are placed in cities where members resides to work for the furtherance of the activities of the organization though the society has the ownership of the said fixed assets.

15. Previous year's figures have been regrouped or rearranged wherever necessary.

As per our report of even date attached

For Vaish & Associates

Chartered Accountants

FRN-005388N



Akhil Jain

Partner

M No. 088661

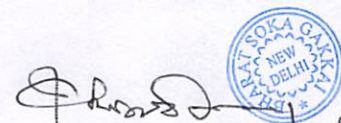
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For Bharat Soka Gakkai



Indranath Chowdhury

Director General

Date: October 01, 2022

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