

**The Just Environment Charitable Trust**  
E-224, First Floor, East of Kailash, New Delhi -65

**Balance Sheet As on 31.03.2022**

Previous Year Amount (Rs.)	Liabilities	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Assets	Current Year Amount (Rs.)
257,206.90	<b>Corpus Fund</b> Opening Balance	257,206.90	816,064.41	<b>Property, Plant and Equipment (PPE)</b> (Annexure C) Opening Balance :-	783,185.24
41,920,447.50	<b>Income and Expenditure Account</b> Add:- Opening Balance	50,507,711.09	196,334.00	Add:- Additions	2,310,154.00
8,587,263.59	Excess of Income Over Expenditure	5,217,128.39	229,213.17	Less:- Adjustment	73,785.59
50,764,917.99		55,982,046.38	783,185.24	Less:- Depreciation	483,816.20
					2,535,737.45
787,818.01	<b>Fixed Asset Equilisation Reserve</b> Opening Balance	764,459.04	194,060.00	<b>Investments</b> Accrued Interest on FDR's (FC)	221,965.00
196,334.00	Add:- Additions	2,310,154.00	47,532.00	Accrued Interest on FDR's (Local)	80,902.00
984,152.01		3,074,613.04	42,358,821.00	Fixed Deposit- Bank(FC)	33,794,469.00
219,692.97	Less: Adjustment	73,785.59	11,659,049.00	Fixed Deposit- Bank(Local)	12,852,306.00
764,459.04	Less: Depreciation	2,522,901.03	424,233.90	<b>Current Assets &amp; Loan &amp; Advances</b> S. Advances (Annexure D)	4,663,038.61
140,331.00	<b>Current Liabilities</b> Interest Payable on Donor Funds	-	1,512,828.00	TDS Recoverable (Annexure E)	1,545,313.00
9,207,872.18	Unutilised Grant (Annexure A)	1,772,255.02	2,174,947.00	Amount Receivable (Annexure F)	40,556.00
33,555.00	Expenses Payable (Annexure B)	155,025.00	31,513.00	Security Deposit	300,000.00
60,911,135.21	<b>Total</b>	60,432,227.43	60,911,135.21	<b>Total</b>	60,432,227.43

Significant Accounting Policies and Notes to Accounts- Annexure -I

As per our audit report of even date  
For Rajiv S Agarwal & Co.

Chartered Accountants,  
ICAI FRN. 02476N

CA. Gaurav Anand  
Partner  
Membership No: 546128  
Place: New Delhi  
Date: 27.09.2022



For THE JUST ENVIRONMENT CHARITABLE TRUST

*R. Agarwal*  
RAJIV AGARWAL  
Trustee

*K. Bose*  
KRISHNENDU BOSE  
Trustee



**The Just Environment Charitable Trust**  
E-224, First Floor, East of Kailash, New Delhi -65

**Income and Expenditure Account for the year ended on 31.03.2022**

Previous Year Amount (Rs.)	Expenditure	Current Year Amount (Rs.)	Previous Year Amount (Rs.)	Income	Current Year Amount (Rs.)
16,318,330.18	To Total Expenditure (Annexure A)	22,384,805.76	5,434,373.07	By Opening Unutilised Funds b/f	9,207,872.18
			19,587,996.41	Add:- Received during the year	14,764,744.25
			506,622.00	Add: Interest Earned on donor funds	140,331.00
			25,528,991.48		24,112,947.43
67,145.00	To Tour and Travels	155,191.00	9,207,872.18	Less: Unutilised Funds c/f (Annexure A)	1,772,255.02
700.33	To Bank Charges	8,299.53	16,321,119.30		22,340,692.41
27,070.00	To Computer Maintenance	250.00			
	To Conveyance	51,538.00	157,820.00	By Donation	52,298.00
	To Consultancy Charges	486,500.00	65,212.00	By Interest on I T Refund	40,965.00
313,730.00	To Communication Expenses	11,747.00	60,321.00	By Interest From Bank (SB A/c)	1,793,929.00
1,435,097.00	To COVID Relief Material	-	2,081,607.00	By Interest on FDR's (FC)	617,602.00
9,520.20	To Legal & Professional Charges	-	342,185.00	By Interest on FDR's (Local)	5,045,086.05
31,410.00	To Depreciation	5,888.78	9,415,850.00	By Consultancy Income	8,118.00
	To Electricity and Water Charges	14,913.00	-	By Sale of Scrap	-
140,331.00	To Equipment Maintenance	700.00	10,000.00	By Training Receipt	-
1,590.00	To Interest on donors' fund	-	-	By Misc Income	10,316.00
	To Interest on TDS	614.00	-	By Honorarium	6,500.00
80.00	To Interest on GST	250.00	-		
33,700.00	To Misc Expenses	41.00	-		
	To Office Maintenance	33,034.00	-		
	To Photostat	742.00	-		
2,760.00	To Postage	-	-		
1,675.00	To Printing and Stationery Charges	2,442.00	-		
89,475.00	To Program	286,779.00	-		
	To Relocation Expenses	129,438.00	-		
	To Rent	247,800.00	-		
1,393,957.00	To Salary	435,017.00	-		
	To Security Charges	6,000.00	-		
280.00	To Staff Benefits	436,389.00	-		
8,587,263.59	To Excess of Income Over Expenditure transferred to Balance Sheet	5,217,128.39	-		
<b>28,454,114.30</b>	<b>Total</b>	<b>29,915,506.46</b>	<b>28,454,114.30</b>	<b>Total</b>	<b>29,915,506.46</b>

Significant Accounting Policies and Notes to Accounts- Annexure -I

As per our audit report of even date attached

For Rajiv S Agarwal & Co.

Chartered Accountants (W&A)

ICAI FRN. 02476N

CA. Gaurav Arund

Partner

Membership No- 540128

Place New Delhi

Date: 27.09.2022

For THE JUST ENVIRONMENT CHARITABLE TRUST

RAVI AGARWAL

Trustee

KRISHNENDU BOSE

Trustee



Year ended 31 March 2021	Receipts	Year ended 31 March 2022	Year ended 31 March 2021	Payments	Year ended 31 March 2022
	Opening Balance			<u>Project expenditure:</u>	
1,106,940	- cash in bank	1,724,966	10,068	Annual Maintenance	5,057
31,458	- cash in hand	31,513	7,240	Accounting Support & Audit	63,508
39,703,903	- FDR's FCRA	42,358,821	-	Air Conditioner	192,000
2,859,158	- FDR's Local	11,659,049	17,325	Audit Fees	16,575
			9,869	Bank Charges	42,655
			-	Consultancy Charges	1,640,000
			186,540	Computer Maintenance	854,598
			8,850	Computer Maintenance	66,990
			108,543	Communication Expense	54,686
	Grants Received:		93,128	Conveyance	132,198
13,317,907	- SSNC	7,633,888	9,794	Equipment	112,471
-	- EEB	252,179	21,117	Equipment Maintenance	28,050
888,717	- Consumer for Dental Choice Inc	744,509	388,170	Electricity and Water Charges	419,840
865,393	- IPEN	2,149,104	15,000	Fees and Taxes	-
-	- Tales of Repair & Care	373,622	22,756	Insurance	22,033
-	- Prince Clause Fund for Culture and Development	531,623	2,039	Newspaper & Periodicals	5,728
110,779	- Friends Foundation International	-	228,860	Office Maintenance Expenses	227,529
4,405,200	- UNEP DDT	-	3,218	Photostat Expenses	3,737
-	- UNEP BMW	3,079,819	11,059	Postage Expenses	31,234
			14,147	Printing & Stationery	47,462
			1,482,600	Professional Fees	38,350
			2,626,224	Program Expenses	4,178,363
			10,620	Recruitment Expenses	15,930
			-	Relocation Expenses	163,974
			-	Rent & Infrastructure	413,000
			10,324,283	Salary	13,310,975
			69,369	Staff Benefits	1,952,774
9,013,593	Consultancy Income	7,220,033	155,760	Security Charges	158,760
	Interest Received on:		126,937	Tour and Travel Expenses	879,962
1,651,011	- FDR's	1,705,719	-	Vehicle Maintenance	23,420
65,212	- Interest on Income Tax Refund during the year	52,298	-	Purchase of Vehicle	1,151,085
60,321	- Saving Bank Interest	40,965	-	Tours & Travel Reimbursement	5,040
			20,643	Vehicle Maintenance	279,792
				<u>Expenses Paid for:</u>	
846,138	Refund of Income tax received during the year	612,052	700	Bank Charges	8,300
-	Misc. Income	10,316	-	Computer Maintenance	250
10,000	BMW Training Receipt	-	21,294	Conveyance	57,314
-	Sale of Scrap	8,118	-	Consultancy Charges	486,500
157,820	Donation	-	313,730	Communication Expense	11,747
-	Honorarium	6,500	970,097	Legal & Professional Charges	-
			31,410	Electricity and Water Charges	14,913
			-	Equipment maintenance	700
			1,590	TDS/GST Interest	864
			80	Misc Expenses	41
			16,764	Office Maintenance	32,178
			-	Photostat	742
			2,760	Postage	-
			1,675	Printing and Stationary Charges	2,442
			70,532	Program	286,779
			-	Relocation Expenses	129,436
			-	Rent	247,800
			1,858,957	Salary	435,017
			-	Security Charges	6,000
			280	Staff Benefits	436,389
			55,173	Tour and Travels	155,191
				<u>Closing Balance</u>	
			1,724,966	- cash in bank	4,371,339
			31,513	- cash in hand	26,601
			42,358,821	- FDR's FCRA	33,794,469
			11,659,049	- FDR's Local	12,852,306
			-	- Security Deposit	300,000
75,093,550		80,195,094	75,093,550		80,195,094

As per our report of even date attached to FC - 4 of  
the Foreign Contribution (Regulation) Act, 2010

For Rajiv S Agarwal & Co.  
Chartered Accountants  
Firm Registration No. 02476N

CA. Gaurav Anand  
Partner  
Membership No. 546128

Place: New Delhi  
Date: 27.09.2022

For and on behalf of The Just Environment Charitable Trust

RAVI AGARWAL  
Trustee

KRISHNENDU BOSE  
Trustee



# The Just Environment Charitable Trust

E-224, First Floor, East of Kailash, New Delhi -65

## STATEMENT SHOWING UTILISATION OF GRANT RECEIVED FOR VARIOUS PROJECTS FOR THE YEAR FROM 1-4-2021 TO 31-03-2022

"Annexure A"

Particulars	Total	SSNC- Impacts of Cleaner development	EEB 2020	Others
Opening Balances (A)	9,207,872.18	3,876,413.27	216,810.46	5,114,648.45
Add:-				-
Grant Received during the year	14,764,744.25	7,633,888.00	252,179.00	6,878,677.25
Interest earned on donor funds	140,331.00	129,071.00	11,260.00	-
Transfer of funds from same donor project to another project	-	-	-	-
<b>Total (A)</b>	<b>24,112,947.43</b>	<b>11,639,372.27</b>	<b>480,249.46</b>	<b>8,913,506.39</b>
Less :- Utilised (B)				
Annual Maintenance	5,057.00	2,500.00		2,557.00
Accounting Support & Audit	22,208.00	11,298.00		10,910.00
Annual Review Meeting	-	-		-
Air Conditioner	192,000.00	192,000.00		-
Audit Fees	-	-		-
Bank Charges	35,296.76	6,255.01	2,753.95	26,287.80
Building Maintenance	-	-		-
Consultancy Charges	1,370,000.00	574,000.00	10,000.00	786,000.00
Computer	854,598.00	629,151.00		225,447.00
Computer Maintenance	53,730.00	34,700.00		19,030.00
Communication Expense (Telephone/ Internet / Cable/ Website)	46,873.00	37,150.00		9,723.00
Conveyance	107,010.00	77,890.00	990.00	28,130.00
Equipment	112,471.00	100,971.00		11,500.00
Equipment Maintenance	29,350.00	20,450.00		8,900.00
Electricity and Water Charges	375,743.00	242,544.00		133,199.00
Fees and Taxes	-	-		-
Insurance	22,033.00	22,033.00		-
Newspaper & Periodicals	5,313.00	5,153.00		160.00
Office Maintenance	258,352.00	105,025.00		153,327.00
Photostat	2,025.00	1,995.00		30.00
Postage	22,797.00	17,623.00	2,358.00	2,816.00
Printing and Stationery Charges	44,360.00	36,736.00	875.00	6,749.00
Professional Fees	53,100.00	26,550.00	5,900.00	20,650.00
Program	3,589,101.00	1,387,633.00	322,604.00	1,878,864.00
Recruitment Expenses	15,930.00	10,620.00		5,310.00
Relocation Expenses	62,696.00	51,996.00		10,700.00
Rent & Infrastructure	413,000.00			413,000.00
Salary	10,424,474.00	5,616,305.00	61,000.00	4,747,169.00
Staff Benefits	1,832,533.00	757,571.00		1,074,962.00
Security Charges	147,886.00	83,562.00		64,324.00
Travels / Tours	823,601.00	285,689.00	91,561.00	446,351.00
Vehicle Maintenance	27,351.00	18,180.00		9,171.00
Purchase of Vehicle	1,151,085.00	1,004,000.00		147,085.00
Tours & Travel Reimbursement	5,040.00			5,040.00
Website Charges	279,792.00	279,792.00		-
<b>Total Utilisation (B)</b>	<b>22,384,805.76</b>	<b>11,639,372.01</b>	<b>498,041.95</b>	<b>10,247,391.80</b>
<b>Balance C (A-B)</b>	<b>1,728,141.67</b>	<b>0.26</b>	<b>17,792.49</b>	<b>1,333,885.41</b>
Less-surplus/Deficit Transfer to Income Expenditure Account (D)	44,113.35	0.26	17,792.49	26,321.12
<b>Unutilised Balance c/d (C-D)</b>	<b>1,772,255.02</b>	<b>-</b>	<b>-</b>	<b>1,307,564.29</b>



**The Just Environment Charitable Trust**  
E-224, First Floor, East of Kailash, New Delhi -65

**PPE Schedule for the F.Y 2021-22**

Annexure C

S.No.	Particulars	Rate of Depreciation	Opening Balance as on 01.04.2021	Addition upto 30.9.21	Addition after 1.10.21	Adjustments	Deletion	Total as on 31.3.2022	Depreciation during the Year	W.D.V as on 31.3.2022
	<b>DONOR FUND</b>									
1	Air Conditioners	15%	54,721.46		192,000.00		46,513.00	200,208.46	22,608.22	177,600.24
2	Computers	40%	272,048.09	64,800.00	789,798.00		1,466.70	1,125,179.39	292,698.83	832,480.55
3	Furniture & Fixtures	10%	107,471.72				-	107,471.72	10,747.17	96,724.55
4	Camera	15%	8,735.88	-	-		-	8,735.88	1,310.38	7,425.50
5	Photostate Machine	15%	25,839.76	100,971.00	-		21,964.00	104,846.76	19,021.61	85,825.15
6	Refrigerator	15%	1,624.21	-	-		-	1,624.21	243.63	1,380.58
7	Inverter	15%	4,519.84	-	-		3,841.89	677.95	677.98	(0.00)
8	Microwave	15%	3,558.41	-	-			3,558.41	533.76	3,024.65
9	Office Equipments	15%	75,908.61		11,500.00		-	87,408.61	12,248.79	75,159.82
10	Vehicle	15%	210,031.04	-	1,151,085.00			1,361,116.04	117,836.03	1,243,280.01
	<b>TOTAL (A)</b>		<b>764,459.04</b>	<b>165,771.00</b>	<b>2,144,383.00</b>	<b>-</b>	<b>73,785.59</b>	<b>3,000,827.45</b>	<b>477,926.42</b>	<b>2,522,901.05</b>
	<b>OWN FUND</b>									
1	Computers	40%	13,392.00	-	-		-	13,392.00	5,356.80	8,035.20
2	Furniture & Fixtures	10%	5,334.20	-	-		-	5,334.20	532.98	4,801.22
	<b>TOTAL (B)</b>		<b>18,726.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,726.20</b>	<b>5,889.78</b>	<b>12,836.42</b>
	<b>TOTAL (A+B)</b>		<b>783,185.24</b>	<b>165,771.00</b>	<b>2,144,383.00</b>	<b>-</b>	<b>73,785.59</b>	<b>3,019,553.65</b>	<b>483,816.20</b>	<b>2,535,737.47</b>



*[Handwritten signature]*

**THE JUST ENVIRONMENT CHARITABLE TRUST**  
E-224, First Floor, East of Kailash, New Delhi -65

**Annexure B**

**Details of Expenses Payable as on 31.03.2022**

Particulars	Project Name	Details	Amount (Rs.)
Bull Fish	UNEP_BMW	Program Expenses	28,125.00
Amjad Majid	INOPOL	Program Expenses	22,500.00
Amjad Majid	PCF Project	Program Expenses	59,400.00
Tejaswini Sanjay Waghulde	PCF Project	Program Expenses	45,000.00
	<b>Total</b>		<b>155,025.00</b>

**Annexure D**

**Details of Sundry Advances as on 31.3.2021**

Particulars	Project Name	Details	Amount (Rs.)
Expenditure Incurred in advance	SSNC Gap Year 2021	SSNC Gap Year 2021	1,818,863.17
Expenditure Incurred in advance	IPEN Hub 2022	IPEN Hub 2022	460,055.00
Expenditure Incurred in advance	SSNC 2022-23	SSNC 2022-23	2,215,237.44
Prepaid Expenses	SSNC/IPEN	Website Management	29,883.00
Indian Oil Corporation Limited	SSNC/IPEN	Office Expenses-Conveyance	4,000.00
Salary Advance	SSNC/IPEN	Amit Kumar	10,000.00
Salary Advance	INOPOL	Gajendra Pal Singh	75,000.00
Salary Advance	INOPOL	Praveen Bala Sharma	50,000.00
	<b>Total</b>		<b>4,663,038.61</b>

**Annexure E**

**TDS Recoverable as on 31.3.2022**

Particulars	Amount (Rs.)
TDS Recoverable for F.Y 2020-21	881,385.00
TDS Recoverable for F.Y 2021-22	645,340.00
GST TDS Recoverable for F.Y 2021-22	18,588.00
<b>Total</b>	<b>1,545,313.00</b>

**Annexure F**

**Amount Receivable as on 31.3.2022**

Particulars	Amount (Rs.)
Mu Gamma Consultants Pvt. Ltd.	21,528.00
The Energy & Resources Institute	19,028.00
<b>Total</b>	<b>40,556.00</b>

**Annexure G**

**Bank Balances as on 31.3.2022**

Particulars	Amount (Rs.)
State Bank of India -A/c No.40065544108 ( FCRA)	53,608.88
Central Bank of India -A/c No.1197207774 ( FCRA)	1,286,189.01
Central Bank of India -A/c No.3562501336 (FCRA)	31,406.90
Yes Bank - A/c No.020394600000706 ( Local)	26,592.00
Central Bank of India - A/c No.1197293276 ( Local)	2,973,542.58
<b>Total</b>	<b>4,371,339.37</b>

**Annexure H**

**Details of Cash in Hand as on 31.3.2022**

Particulars	Amount (Rs.)
Cash in hand (FCRA)	24,217.00
Cash in hand (Local)	2,384.00
<b>Total</b>	<b>26,601.00</b>

