

UNITED WAY OF MUMBAI
(FCRA Regn No : 083781034)
Balance Sheet as at 31 March 2023 in respect of Foreign Contribution Account

SOURCES OF FUNDS	Rupees	APPLICATION OF FUNDS	Rupees
Trust's Funds or Corpus:-		Computers, Office Equipment, Furniture and Fixtures :-	
Balance as per last Balance Sheet	2,796,557	Balance as per last Balance Sheet (written down value)	219,407
Additions during the year	-	Additions during the year	259,255
	2,796,557	Less: Depreciation for the year	141,352
Other Earmarked Funds:-			337,310
Anv other Fund (refer Annexure A)	139,439,949	Advances:-	
Liabilities :-		To Employees	2,544
For Expenses (including Provision for Expenses)	19,982,869	To Income Tax	4,558,261
For Public Trust Administration Fund	23,493,009	To Others	3,418,706
Income and Expenditure Account		Income Outstanding:-	
Opening balance	161,079,938	Interest accrued (net)	15,817,080
Add/(Less): Transfer from current year	(881,605)	Cash and Bank Balances:-	
	160,198,333	In Saving Account:	
		(a)with SBI -FCRA Designated Bank A/c	4,811,104
		(a)with Kotak Mahindra Bank -FCRA Utilisation A/c	33,849,617
		In Fixed Deposit Account :	
		(a) with HDFC Trust Deposits	247,017,298
		(b) with Kotak Mahindra Trust Deposits	35,919,023
		Cash Balance	
		(i) with the manager	926
		(ii) Foreign currency in hand	178,848
	345,910,717		345,910,717

The above Balance Sheet to the best of our knowledge and belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

The notes mentioned in the Statement of Income and Expenditure account form an integral part of this Balance Sheet.

As per our report of even date.

For UNITED WAY OF MUMBAI

For PKF Sridhar & Santhanam LLP

Ramanarayanan

Pradeep Podda



J. a

Trustee

Trustee

Ramanarayanan J

Partner

Mumbai

Mumbai

Mem. No. 220369

Date: 23rd December 2023

Date: 23rd December 2023

Date: 23rd December 2023



UNITED WAY OF MUMBAI

(FCRA Regn No : 083781034)

Income and Expenditure Account for the year ended 31 March 2023 in respect of Foreign Contribution Account

EXPENDITURE	Rupees	INCOME	Rupees
To Establishment expenses		By Interest (accrued/ realised)	
Salaries	23,408,524	on securities (bank deposits)*	17,153,190
Professional services	475,712	on bank account*	4,193,737
Travelling and conveyance	90,093	(*exclude Earmarked Interest Rs.383,230)	
Communication charges	119,141		
Courier	1,033		
Other Project Expenses	150,207	By Donations in Cash or Kind	
Business development	105,219	- in cash (through bank)	17,026,078
Training & Capacity building expenses	109,766	- General Donation (Anonymous)	-
Electricity		- amount appropriated from the earmarked funds for expenditure on specific projects (to the extent utilised) [also refer Annexure A]	271,445,762
	15,896		
Office expenses	775,073		
Leave Encashment (Refer below Note 4(b))	183,997	By Deficit carried over to Balance Sheet	881,605
Gratuity (Refer below Note 4 (a))	544,051		
Rent	3,522,328		
Printing and stationery	36,175		
Depreciation	141,351		
Membership Fees	398,250		
Bank Charges	12,575		
AMC & Repairs and maintenance - others	127,429		
To Audit fees	151,654		
To Project Expenses Written Off (Refer below note 6)	4,255,662		
To Miscellaneous expenses			
Contribution to Charity Commissioner - PTA Fund (Refer below Note 5)	4,630,474		
To expenditure on objects of the Trust (classification is as certified by trustees)			
(a) Religious	-		
(b) Educational	10,411,463		
(c) Medical Relief	62,877,800		
(d) Relief of Poverty	-		
(e) Disaster Relief	5,005,800		
(f) Other Charitable Objects	193,150,699		
	310,700,373		310,700,373

Notes

- As certified by the Trustees, the Trust has retained amount upto certain percentage of grants received (determined on a case-to-case basis by the Trustees) to meet the administrative expenses
- The Trust has received all amounts as first recipient in India and in cash (through Bank).
- Contributions/donations are recognised entirely in the Income and Expenditure Account on receipt basis whereas expenditure is recognised on accrual basis
- (a) The Trust's gratuity benefit scheme is an unfunded defined benefit plan. The Trust's obligation in respect of gratuity benefit scheme is calculated based on Actuarial valuation report, the same is charged to the Income and Expenditure Account. Gratuity liability is a defined benefit obligation determined on an accrual basis.
- (b) The Trust's obligation in respect of leave encashment/ compensated absences is calculated based on Actuarial valuation report, the same is charged to the Income and Expenditure account.
- Supreme court vide Manu/SC/0532/1975-AIR 1975 S.C. 846 (1975), ISCC, 509 (1975) 3 SCR-475 adjudicated that the Charity commissioner cannot collect 2% as cess/contribution if they have sufficient funds to meet their expenses. Based on this judgement, the Trust has made the provision for contribution to Public Trust Administration and the same has been shown as liability but the payment is yet to be made.
- During the year, negative balances in FCRA and Domestic earmarked fund accounts arising out of transactions in earlier years are reconciled and adjusted appropriately.

As per our report of even date

For UNITED WAY OF MUMBAI

For PKF Sridhar & Santhanam LLP

Ramanathan

Pradeep Poddy

J. ...

Trustee

Trustee

Ramanarayanan J

Partner

Mumbai

Mumbai

Mem. No. 220369

Date: 23rd December 2023

Date: 23rd December 2023

Date: 23rd December 2023



United Way of Mumbai

Schedules to the financial statements (Continued)
as at 31 March 2023

(Currency : Indian Rupees)

Property, Plant and Equipment

Particulars	Computers	Furniture and fixtures	Office equipment	Leasehold improvements	Total
Gross block					
Balance as at 1 April 2021	284,764	-	306,745	-	591,509
Additions during the year	13	-	-	-	13
Disposals/adjustment	-	-	-	-	-
As at 31 March 2022	284,777	-	306,745	-	591,522
Balance as at 1 April 2022	284,777	-	306,745	-	591,522
Additions during the year	259,254	-	1	-	259,255
Disposals/adjustment	-	-	-	-	-
As at 31 March 2023	544,031	-	306,746	-	850,777
Accumulated depreciation					
Balance as at 1 April 2021	199,000	-	107,760	-	306,760
Additions during the year	36,228	-	29,127	-	65,355
Disposals/adjustment	-	-	-	-	-
As at 31 March 2022	235,228	-	136,887	-	372,115
Balance as at 1 April 2022	235,228	-	136,887	-	372,115
Additions during the year	116,593	-	24,759	-	141,352
Disposals/adjustment	-	-	-	-	-
As at 31 March 2023	351,821	-	161,646	-	513,467
Net block					
As at 31 March 2022	49,549	-	169,858	-	219,407
As at 31 March 2023	192,210	-	145,100	-	337,310

Pradeep Poddar

Ramanna Rao



**United Way of Mumbai
Other Earmarked Funds**

Annexure - A
Amount in Rupees

	Op balance as on 1st April'22	Received during the year(incl interest)	Utilized / disbursed during the year	Adjustments made during the year (Refer Note 6)	Balance as on 31st March'23
Campaigns	8,168,044	575,481	633,243	-	8,110,281
Community Impact	46,260,141	50,772,335	41,995,014	2,304,874	57,342,336
Community Investment	88,773,262	57,656,999	104,464,693	629,944	42,595,511
Corporate partnerships	72,631,127	70,276,030	122,587,472	1,318,684	21,638,369
Investor Relations	54,211,237	(42,694,606)	1,765,339	2,160	9,753,452
	270,043,810	136,586,239	271,445,762	4,255,662	139,439,949

Notes:

1. Campaigns include the Tata Mumbai Marathon programme, which is a specific campaign for fundraising for specific charitable purposes.
2. Community Impact is a benefit programme for road safety, environmental initiatives and disaster response.
3. Community Investment is a benefit programme for health, educational, and livelihood-related initiatives.
4. Corporate partnerships includes corporate grants which are related to corporate social responsibilities and other activities for specific corporates and payroll giving programme in which employees of various corporates contribute for specific charitable purposes.
5. Investor relations funds are unrestricted funds for capacity building and development of organisation's programmes. During the year, Rs.4,28,31,159 (including Rs.136,553 of donations received) have been internally transferred towards the above programmes.
6. During the year, negative balances in FCRA and Domestic earmarked fund accounts arising out of transactions in earlier years are reconciled and adjusted appropriately.



Pradeep Poddar
Ramamasthi



UNITED WAY OF MUMBAI
(FCRA Regn No : 083781034)

Receipt and Payment Account for the year ended 31 March 2023 in respect of Foreign Contribution Account

PAYMENT	Rupees	RECEIPT	Rupees
Payments during the year (includes specific admin expenses)		Opening Balance	
Expenditure on Objects of the Trust		Kotak Bank FCRA Account	184,315,522
Expenses towards earmarked projects	265,755,022	SBI -FCRA Designated Bank A/c	12,665,564
		Cash in hand	2,396
Establishment Expenses		Foreign Currency in Hand	163,868
Salary	34,037,381	Fixed deposit	282,017,298
Professional services	475,712		
Travelling and conveyance	90,093	Receipts during the year	136,203,009
Communication charges		Other Receipts	
	119,141	Interest received (net of tax deducted at source) on FDR (excluding accrued interest)	12,179,566
Courier	1,033	Interest received on earmarked fund	383,230
Business development	105,219		
Training & Capacity building expenses	109,766		
Office Expenses	775,073		
Rent	3,522,328		
Other Project Expenses	150,207		
Audit Fees	148,680		
Electricity	15,896		
Printing and stationery	36,175		
Membership Fees	398,250		
Bank Charges	12,575		
AMC & Repairs and maintenance - others	127,429		
Fixed Assets	273,656		
Closing Balance			
Kotak Bank FCRA Account	33,849,617		
SBI -FCRA Designated Bank A/c	4,811,104		
Cash in hand	926		
Foreign Currency in Hand	178,848		
Fixed deposit	282,936,321		
	627,930,451		627,930,451

Notes:

- As certified by the Trustees, the Trust has retained amount upto certain percentage of grants received (determined on a case-to-case basis by the Trustees) to meet the administrative expenses.
- The Trust has received all amounts as first recipient in India and in cash (through Bank).
- As resolved by the Trustee, interest earned on FCRA deposits placed out of earmarked FCRA donations which are pending utilization, are normally utilised for general FCRA approved purposes except as specified by the Trustees.

As per our report of even date.

For UNITED WAY OF MUMBAI

For PKF Sridhar & Santhanam LLP

Chartered Accountants

Firm Regn. No. 003990S/S200018

Ramanarayanan

Pradheep Poddar



J. Ramanarayanan

Trustee

Trustee

Ramanarayanan J

Mumbai

Mumbai

Partner

Date: 23rd December 2023

Date: 23rd December 2023

Mem. No. 220369

Mumbai

Date: 23rd December 2023

