

HEALING FIELDS FOUNDATION
Hyderabad
Balance Sheet as at March 31, 2022

(Amount in ₹)

Capital Reserve and Liabilities	Note No.	As at March 31, 2022		As at March 31, 2021		Assets	Note No.	As at March 31, 2022	As at March 31, 2021
Capital reserve						Fixed assets	D	1,61,576	2,01,223
Opening balance		2,06,56,334		2,12,34,097		Current assets:			
Corpus donations received during the year	A	2,55,989		1,36,695		Loans and advances	E	25,53,804	37,05,327
		2,09,12,323		2,13,70,792		Cash and bank balances	F	7,04,52,084	3,54,62,751
Excess of expenditure over income		-		(7,14,458)					
Surplus of income over expenditure		5,20,60,735	7,29,73,058	-	2,06,56,334				
Liabilities:									
Current liabilities and provisions	B		1,94,406		14,86,281				
Grants received in advance	C		-		1,72,26,686				
			7,31,67,464		3,93,69,301			7,31,67,464	3,93,69,301

See accompanying notes forming part of the financial statements

In terms of our report attached

For Deloitte Haskins & Sells
Chartered Accountants
(Firm Registration No. 008072S)

For and on behalf of the Society
Healing Fields Foundation

Ganesh Balakrishnan
Partner

Mukteshwari. K. Bosco
Secretary

Place: Hyderabad
Date: October 07, 2022

Place: Hyderabad
Date: October 07, 2022

HEALING FIELDS FOUNDATION
Hyderabad
Income and Expenditure Account for the year ended March 31, 2022

(Amount in ₹)

Expenditure	Note No.	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021	Income	Note No.	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Program expenses	G	8,93,899	6,09,426	Project Funds Received:			
				Opportunity International - Australia	J	2,95,64,637	23,65,493
				Opportunity International - Indonesia	K	-	11,34,333
Program planning facilitation and dissemination	H	92,497	3,75,780	Opportunity International - Deutschland	L	1,50,18,071	51,15,857
Administration expenses	I	50,988	1,84,984	Less : Expenses Opportunity International - Australia	J	1,52,57,067	23,93,687
				Less : Expenses Opportunity International - Indonesia	K	-	12,21,962
				Less : Expenses Opportunity International - Deutschland	L	66,93,153	50,64,554
Surplus of Income over expenditure		5,20,60,735	-			2,26,32,488	(64,520)
				United Way Hyderabad Project Funds	M	-	5,12,122
				Less : Expenses		-	5,28,801
				GIZ Telehealth Program Funds	N	34,15,572	-
				Less : Expenses		20,96,401	-
				Other Project Funds	O	-	25,44,000
				Less : Expenses		-	25,44,944
				Dasra Telehealth Project Funds	P	81,75,559	-
				Less : Expenses		14,01,142	-
				UNICEF - Livelihood Project Funds	Q	2,21,034	7,99,700
				Less : Expenses		4,25,217	7,89,858
				Other donors - Community Resilient Health Project Statement (FCRA)	R	2,08,56,531	1,34,17,762
				Less : Expenses		1,03,21,005	1,34,03,488
				Other donors - Community Resilient Health Project Statement (India)	S	1,95,91,438	59,56,093
				Less : Expenses		91,26,533	58,99,680
				Interest accrued on Fixed Deposits		16,056	-
				Interest income Indian		8,07,124	4,57,346
				Interest income FCRA		7,52,615	-
				Excess of Expenditure over income		-	7,14,458
		5,30,98,119	11,70,190			5,30,98,119	11,70,190

See accompanying notes forming part of the financial statements

In terms of our report attached

For Deloitte Haskins & Sells
Chartered Accountants
(Firm Registration No. 008072S)

For and on behalf of the Society
Healing Fields Foundation

Ganesh Balakrishnan
Partner

Mukteshwari. K. Bosco
Secretary

Place: Hyderabad
Date: October 07, 2022

Place: Hyderabad
Date: October 07, 2022

HEALING FIELDS FOUNDATION

Receipts and Payments account for the year ended March 31, 2022

(Amount in ₹)

Receipts	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021		Payments	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Opening Balance							
Cash	-		10		Opportunity International - Australia	1,52,57,067	22,42,582
Savings Account	30,59,254	30,59,254	1,20,14,459	1,20,14,469	Opportunity International - Indonesia	-	12,21,962
Corpus donations received		2,55,989		1,36,695	Opportunity International - Deutschland	66,93,153	50,25,901
Interest received		27,92,630		13,88,181	Other Projects	-	25,40,612
Fixed deposits maturity proceeds		2,91,06,592		2,50,73,765	UNICEF - Livelihood Project Funds	4,25,217	7,89,858
Opportunity International - Australia		2,89,34,101		45,11,497	Refund to UNICEF - Livelihood Project Funds	4,58,966	-
Opportunity International - Indonesia		-		-	GIZ Telehealth Program Funds	20,96,401	-
Opportunity International - Deutschland		79,29,387		52,86,499	Other donors - Community Resilient Health Project Statement (FCRA)	98,51,175	1,33,15,663
Macquarie Finance India Private Limited		-		41,80,000	Other donors - Community Resilient Health Project Statement (India)	91,26,533	58,55,899
Macquarie Infrastructure & Real Assets (India) Private Limited		-		13,15,000	Dasra Telehealth Project Funds	14,01,142	-
Dasra Telehealth Project Funds		81,75,559		-	Program expenses	8,93,899	5,78,266
GIZ Telehealth Program Funds		34,01,901		-	Program planning facilitation and dissemination	92,497	3,75,780
Other donors - Community Resilient Health Project Statement (FCRA)		1,78,54,845		95,79,550	Administration expenses	11,341	1,27,452
Other donors - Community Resilient Health Project Statement (India)		1,25,51,964		74,58,653	United Way Hyderabad	-	5,28,801
UNICEF - Livelihood Project Funds		-		14,79,700	Fixed deposit	6,62,99,866	4,12,01,241
United Way Hyderabad		-		3,42,100	TDS Deducted	2,70,922	-
Income tax refund		-		1,24,240	Outstanding expenses paid	3,28,731	5,72,764
Other Projects		-		45,45,686	Closing balance		
					Cash on hand	643	-
					Savings accounts	8,54,669	30,59,254
		11,40,62,222		7,74,36,035		11,40,62,222	7,74,36,035

See accompanying notes forming part of the financial statements

In terms of our report attached

For Deloitte Haskins & Sells
Chartered Accountants
(Firm Registration No. 008072S)

For and on behalf of the Society
Healing Fields Foundation

Ganesh Balakrishnan
Partner

Mukteshwari. K. Bosco
Secretary

Place: Hyderabad
Date: October 07, 2022

Place: Hyderabad
Date: October 07, 2022

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note A - Corpus donations received during the year

(Amount in ₹)

Donor	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Others (Individual contributions)	2,55,989	1,36,695
Total	2,55,989	1,36,695

Note B - Current liabilities and provisions

(Amount in ₹)

Particulars	As at March 31, 2022	As at March 31, 2021
Sundry creditors for expenses and services	-	2,69,041
Statutory liabilities	1,94,406	61,240
Other liability	-	11,56,000
Total	1,94,406	14,86,281

Note C - Grants received in advance

(Amount in ₹)

Particulars	As at March 31, 2022	As at March 31, 2021
Macquarie Finance India Private Limited	-	41,80,000
Macquarie Infrastructure & Real Assets (India) Private Limited	-	13,15,000
Other donors - Community Resilient Health Project Statement (FCRA)	-	8,00,000
Other donors - Community Resilient Health Project Statement (India)	-	15,50,000
Opportunity International - Deutschland	-	65,00,000
Other Projects	-	22,01,686
UNICEF	-	6,80,000
Total	-	1,72,26,686

Healing Fields Foundation
Notes forming part of the financial statements

Note D - Fixed Assets

(Amount in ₹)

Particulars	Balance as at April 01, 2021	Additions	Adjustments	Deletions	Balance as at March 31, 2022	Depreciation	WDV as at March 31, 2022	WDV as at March 31, 2021
Furniture and fixture	1,06,365	-	-	-	1,06,365	10,639	95,726	1,06,365
Computers	59,112	-	-	-	59,112	23,646	35,466	59,112
Office equipment	35,746	-	-	-	35,746	5,362	30,384	35,746
TOTAL	2,01,223	-	-	-	2,01,223	39,647	1,61,576	2,01,223

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note E - Loans and advances

(Amount in ₹)

Particulars	As at March 31, 2022	As at March 31, 2021
Security deposits	1,59,100	1,59,100
Advances	13,05,756	27,45,185
Prepaid expenses	33,850	32,922
TDS receivable	10,39,042	7,68,120
Others	16,056	-
Total	25,53,804	37,05,327

Note F - Cash and bank balances

(Amount in ₹)

Particulars	As at March 31, 2022	As at March 31, 2021
Cash on hand	643	-
Balances with bank		
-in saving accounts	8,54,669	30,59,254
-in fixed deposits	6,95,96,772	3,24,03,497
Total	7,04,52,084	3,54,62,751

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note G - Program expenses

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Training costs	1,38,746	91,823
Program expenses	6,30,733	1,83,990
Program management expenses	61,420	1,07,018
Material cost	63,000	2,26,595
Total	8,93,899	6,09,426

Note H - Program planning facilitation and dissemination

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Consultancy charges	-	1,15,780
Staff salaries	92,497	2,60,000
Total	92,497	3,75,780

Note I - Administration expenses

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022	For the Year Ended March 31, 2021
Administrative expenses	2,975	59,914
Travel and conveyance	4,500	4,751
Staff welfare expenses	-	253
Office maintenance	3,866	62,534
Depreciation	39,647	57,532
Total	50,988	1,84,984

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note J - Opportunity International - Australia - Project Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund		2,89,34,101	
Interest income		6,30,536		73,996
Less : Expenditure incurred during the year				
Program expenses	70,81,696		13,40,905	
Operating costs	12,65,355		87,000	
Material costs	23,736		-	
Facilitation and monitoring	44,95,860		8,93,936	
Communication	2,17,723		2,311	
Consultancy charges	48,901		15,000	
Administrative expenses	11,14,528		19,603	
Travel cost	8,51,892		9,932	
Technology development	1,57,376	1,52,57,067	25,000	23,93,687
Total		1,43,07,570		(28,194)

Note K - Opportunity International - Indonesia - Project Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund		-	
Interest income		-		70,333
Less : Expenditure incurred during the year				
Consultancy charges	-		3,44,100	
Facilitation and monitoring	-		8,17,291	
Administrative expenses	-	-	60,571	12,21,962
Total		-		(87,629)

Note L - Opportunity International - Deutschland - Project Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund		1,44,29,387	
Interest income		5,88,684		4,79,358
Less : Expenditure incurred during the year				
Program expenses	32,74,145		28,81,339	
Communication	88,368		21,391	
Consultancy charges	27,861		1,37,965	
Facilitation and monitoring	10,97,481		7,55,225	
Material costs	10,572		12,330	
Program management expenses	4,93,594		3,41,736	
Training cost	10,33,928		21,410	
Operating cost	4,16,991		4,11,041	
Travel cost	2,50,213		4,82,117	
		66,93,153		50,64,554
Total		83,24,918		51,303

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note M - United Way Hyderabad - Project Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
Project fund		-		3,42,100
Interest income		-		1,70,022
Less : Expenditure incurred during the year				
Salaries	-		3,00,614	
Programme cost	-		1,62,820	
Travel cost	-		5,000	
Overhead cost	-		60,367	
		-		5,28,801
Total		-		(16,679)

Note N - GIZ - Telehealth Program Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
Project fund		34,01,901		-
Interest income		13,671		-
Less : Expenditure incurred during the year				
Facilitation and monitoring	5,91,514		-	
Communication	26,184		-	
Travel cost	50,716		-	
Material costs	8,296		-	
Administrative expenses	1,23,524		-	
Program expenses	12,96,167		-	
		20,96,401		-
Total		13,19,171		-

HEALING FIELDS FOUNDATION
Notes forming part of the financial statements

Note O - Other - Project Statement

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund (GivelIndia)		-	
Project fund (Sai Life sciences)		-		2,00,000
Less : Expenditure incurred during the year				
Travel cost	-		1,20,591	
Training costs	-		68,700	
Program expenses	-		8,47,858	
Program management expenses	-		1,66,193	
Facilitation and monitoring	-		13,41,602	
		-		25,44,944
Total		-		(944)

Note P- Dasra - Telehealth Project Funds

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund		81,75,559	
Less : Expenditure incurred during the year				
Program expenses	4,69,701		-	
Administrative expenses	21,628		-	
Program management expenses	80,000		-	
Training costs	4,94,369		-	
Travel cost	73,955		-	
Technology development	29,500		-	
Facilitation and Monitoring	2,31,989		-	
		14,01,142		-
Total		67,74,417		-

Note Q - UNICEF - Livelihood Project Funds

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund	6,80,000		7,99,700
Less: Refund of donation	(4,58,966)	2,21,034	-	7,99,700
Less : Expenditure incurred during the year				
Administrative expenses	1,86,932		4,50,567	
Program expenses	1,40,744		1,67,507	
Facilitation and monitoring	97,541		19,355	
Travel cost	-		1,36,117	
Technology development	-		16,312	
		4,25,217		7,89,858
Total		(2,04,183)		9,842

Note R - Other donors - Community Resilient Health Project Statement (FCRA)

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund		2,08,56,531	
Interest				1,37,126
Less : Expenditure incurred during the year				
Relief Kit			88,01,448	
Stipends	20,99,683		23,56,956	
Program expenses	45,23,566		4,02,805	
Facilitation & monitoring	11,93,018		16,49,733	
Program managemnt expenses	5,58,905		1,88,200	
Admin costs	5,71,462		-	
Travel	2,03,955		-	
Technology Development	11,70,416		4,346	
		1,03,21,005		1,34,03,488
Total		1,05,35,526		14,274

Note S -Other Donors - Community Resilient Health Project Statement (India)

(Amount in ₹)

Particulars	For the Year Ended March 31, 2022		For the Year Ended March 31, 2021	
	Project fund	1,95,91,438	1,95,91,438	
Indian				
Less : Expenditure incurred during the year				
Relief Kit	-		52,45,362	
Stipends	10,95,468		2,21,440	
Program Expenses	65,82,474		26,547	
Program Management expenses	3,00,000		72,639	
Facilitation & monitoring	8,96,221		3,33,692	
Travel	1,61,973		-	
Admin	90,397		-	
		91,26,533		58,99,680
Total		1,04,64,905		56,413

HEALING FIELDS FOUNDATION**Notes forming part of the financial statements****Institution Information**

Healing Fields Foundation is registered under the Andhra Pradesh (Telangana Area) Public Societies Registration Act, 1350 Fasli (Act 1 of 1350 F) vide No. 9879 dated November 29, 2000 to carry out the charitable objectives set forth in the constitution of the institution. The vision of the institution proclaims - "Make quality Health Care accessible and affordable to all people in India especially the poor, underprivileged and marginalized".

Note U : Significant Accounting Policies:

All Revenues, costs, assets and liabilities are accounted on accrual basis.

Depreciation:

Depreciation is provided on Written Down Value (WDV) method at rates based on Income Tax Act, 1961.

Fixed Assets:

Fixed assets are stated at their original cost of acquisition including all expenses attributable to bring the assets to its intended use. Assets acquired for the project are capitalized after reducing grant received against those assets.

Note V:

(i) The allocation of common cost / expenses to various projects is on the basis of management estimate, based on line item approved by the donor.

(ii) As per amended Rules and regulation of the Society, following payments were made to the member of the society in good faith, in return of service rendered to Society and for travelling allowance, halting allowance and other similar charges:

Nature of Transactions	(Amount in ₹)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
	Mukteshwari Bosco	Mukteshwari Bosco
Consultancy	24,00,000	23,75,000
Total	24,00,000	23,75,000

(iii) Related Party Transactions:

FY 2021-22 - No related party transactions

FY 2020-21 - No related party transactions

(iv) Receipts and utilization of Foreign currency funds

Receipts	(Amount in ₹)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
Opportunity International - Australia	2,89,34,101	45,11,497
Opportunity International - Deutschland	79,29,387	52,86,499
GIZ Telehealth Program Funds	34,01,901	-
Other donors - Community Resilient Health Project Statement (FCRA)	1,78,54,845	95,79,550
Dasra Telehealth Project Funds	81,75,559	-
Other Projects	-	95,79,550
Total	6,62,95,793	2,39,23,232

Utilization	(Amount in ₹)	
	For the year ended March 31, 2022	For the year ended March 31, 2020
Opportunity International - Australia	1,52,57,067	22,42,582
Opportunity International - Deutschland	66,93,153	50,25,901
Opportunity International - Indonesia	-	12,21,962
GIZ Telehealth Program Funds	20,96,401	-
Dasra Telehealth Project Funds	14,01,142	-
Other donors - Community Resilient Health Project Statement (FCRA)	98,51,175	1,33,15,663
Other projects	-	23,51,287
Total	3,52,98,938	2,41,57,395

(v) Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification.

**For and on behalf of the Board
Healing Fields Foundation**

Mukteshwari. K. Bosco
Secretary

Place: Hyderabad
Date: October 07, 2022