



Tomorrow's Foundation

SHAPING DREAMS. TRANSFORMING LIVES.

Smile

is Spreading..

Aim is to see

1  Millions

Smiling Faces..



Annual
Report

2021 - 22



Our Mission

To serve as a social innovation platform that acts as a catalyst to positively impact marginalized communities and make them realize their potential through rights, protection, education and livelihood

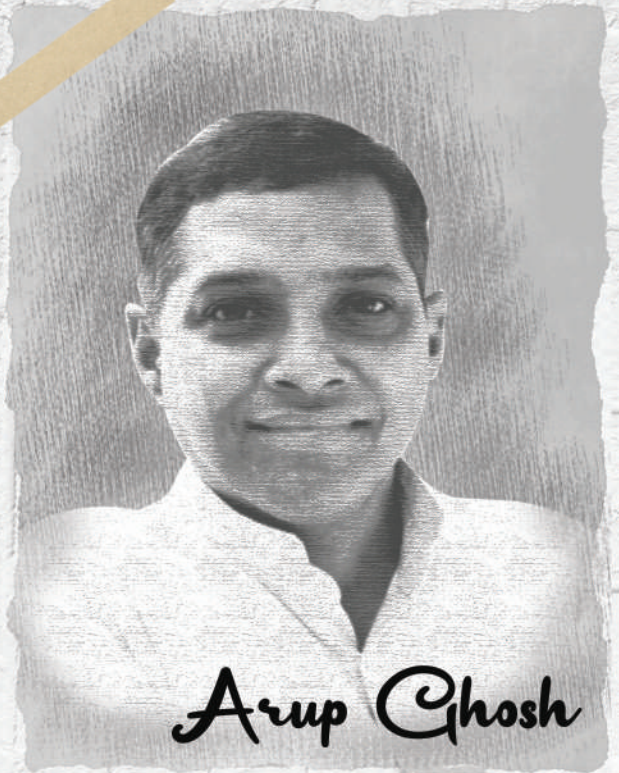
Our Vision

To create an environment of active participation and protection for each child to ensure their sustainable development






Swarup Ghosh



Arup Ghosh

Co-Founder's Note






The year 2021-2022 took TF through different paths, sometimes uncharted and sometimes precarious, but finally always leading to the destination we started for, our vision.

The general funding situation in the post-covid scenario is forcing the civil society organisations and the developing sector to look at the future differently, with a much more pragmatic lens. In India, as of today, the funding space is ruled by Corporate CSRs and terminologies such as return on investment have become more important than ever. The changes in the FCRA and CSR rules have complicated the situation further where every grant-supported project is getting defined by quantitative objectives, branding, and finiteness in terms of time and other resources.

Tomorrow's Foundation was able to read the signs and understood the necessity of diversification and restructuring of the implementation models. It ventured into new but associated programmes, and continued to implement impactful programmes and remain solvent at the same time, without compromising on the core objectives and values of the organisation.


This year, we were able to build on the expertise that we already had in primary education and livelihoods, expanded our programmes to new areas and added new aspects to them.



We received recognition for our primary education programme in Dubrajpur from the District Administration of Birbhum and that resulted in a government-supported programme in another block focussing entirely on children from the tribal communities. We were also able to start a programme that combined the aspects of livelihoods with water resource management in a selected water-scarce block of Birbhum. Furthermore, we were able to add the components of cash-crop cultivation such as bananas and mushrooms to our existing rural livelihood programmes.

Challenges remain to ensure that these and other initiatives continue for as long as they need to become sustainable and community or government owned, and do not come to a screeching halt owing to the withdrawal of external support or change of heart. The organisation is cognizant of the threats and is working on insulating itself from such tremors. Overall, I believe that we have taken small but strong strides in the right direction, leading the organisation towards self-sufficiency where we can focus attention on addressing existing and emerging social development issues of our primary stakeholders, and not entirely directed by external factors.

Looking forward to a new phase of growth, experiments, and explorations.



Arup & Swarup Ghosh
Co-Founders
Tomorrow's Foundation.



Anuradha Bhattacharjee

President's Note

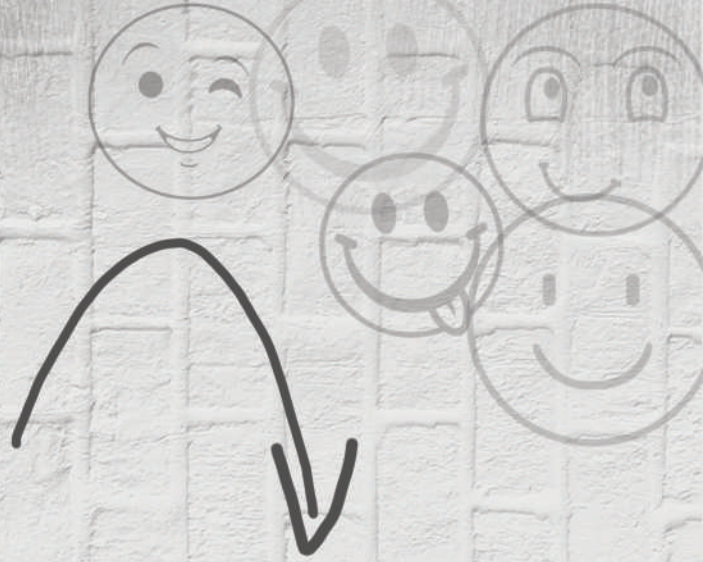


Our first in-person Tomorrow's Foundation Governing Body Meeting in almost two years took place on the 15th of July 2022.

It was a happy indication that life had come back to normal after the Covid pandemic to a great extent and hopefully, its disruptions to project management were also coming to an end. Our teams have worked selflessly and without pause through two very difficult years and the success of all the projects bears testimony to how committed they have been and how much impact their hard work has created among those communities where change for the better is badly needed.

Some projects stand out as a kind of primus inter pares. One such is Agamir Pathshala, a community primary education project in a marginalised area of tribal populations in Birbhum, West Bengal. The idea for this intervention was born from the Sahaj Path Project, another TF project in Birbhum which has impacted the learning outcomes of thousands of rural children in the same District, despite school closures during Covid.

The children of Agamir Pathshala are first generation learners and in general, cannot cope with normal schooling. Dropouts and lack of age-appropriate learning levels are common. Few even make to the secondary level. TF's new project has done wonders in community mobilisation to ensure that the parents understand the value of education for their children and participate in the activities. The teachers are drawn from the community to build trust. The true innovation is conducting the classes as per the government curriculum, in the local tribal language Olchiki, a living example that mother language learning at a young age achieves the most desirable outcomes. Funding by the West Bengal Government and the support of local agencies such as the District Magistrate and the School Boards go a long way to creating an environment of cooperation and collaboration, working towards a common goal.



Local livelihood generation, organic farming, food security, factoring climate change into sustainable food production - TF now has a new vertical which has symbiotically emerged on its own, almost as a corollary of our earlier Shivansh Organic Farming Project. The rapidly evolving new projects of Banana Orchards, Mushroom Farming, Kitchen Gardens and Moringa cultivation are providing a new source of income for men and women and promoting alternative land use for people who, for generations, have been unable to move beyond the annual rice crops. Organic methods are re-generating soil, solar panels are reducing dependence on electricity and water harvesting and aquifer re-charging are rapidly changing entrenched farming behaviours. We look forward to taking both the new Projects farther afield, and hopefully into other States. Our continuing Projects in the Education and Skills verticals are doing well and have been described in detail in this report.

The teams are still our Big Family and we have, despite our struggles, stayed financially above the water and retained our staff without job loss.

More funds are needed for scaling up Projects and to sustain those where the funding cycles will be ending. The search is on and the task will not be easy in these days of constricted CSR budgets, but we hope to find new partners soon.

Meanwhile, a very big Thank You needs to be said to all our TF Team members and particularly those who are "leading from the front" and setting an example, every single day.

Let's hear it for Tomorrow's Foundation. Let's keep changing lives for the better.

Anuradha Bhattacharjee
President
Tomorrow's Foundation.



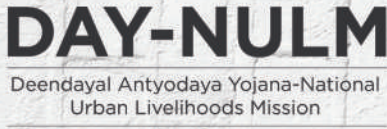
Our Footprints

Touched more than 2.5M lives
Operating in 7 states in India





Our Funders



महिला एवं बाल विकास विभाग | छत्तीसगढ़ शासन





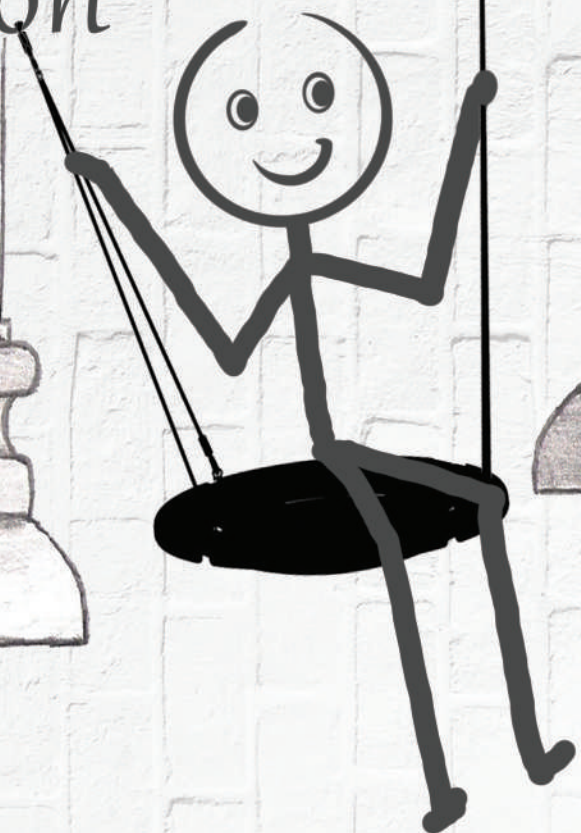
The Two Pillars



Education



Skills & livelihood



Education



Agamir Pathsala (Rural Primary Education)



PROJECT OVERVIEW

“Agamir Pathsala” project has been started in January 2022 at 18 tribal villages in MD.Bazaar block of Birbhum district. The objective of this project is to achieve the learning goals in terms of basic literacy and numeracy skills. The mode of instruction of this project is bilingual, i.e. Santhali and Bengali.

TOTAL IMPACTED



1200



1200



23

SUCCESS STORY

Habrapahari community centre had very little attendance when the project started. Many parents did not understand why they must send their children to study every day! The community teachers visited them day after day, introducing them to the methodologies and arranging them to meet with the other children who were comparatively regular at the centre.

One of the students who became a regular in that student is Kamunu. Gradually her parents, Jubin and Singa also started accompanying their child, sat through the classes and finally asked for input so that they can follow similar methods at home.



Enhance Primary Level Intervention (Urban Primary Education)



PROJECT OVERVIEW

EPLI has been initiated in 2018 with 12 schools which scaled to 25 schools in 2021-22. It aims towards bridging learning competency gaps for basic literacy and numeracy for children of urban Govt. primary schools. This project provides direct educational input to the children through both online and offline mode (at school premises & community centers) with hand holding of school teachers through a blended model. Preliminary assessment is done through baseline study, followed by midline and end line study. Results are shared with the Govt. teachers. It also provides scope for parents' capacity building to make them co educators.



TOTAL IMPACTED



2470



1242



1228

SUCCESS STORY

Tapashya Mondal was a student of class V of Nabajatok Vidyamandir in 2021 and also attached to EPLI programme. During Covid 19 pandemic, when online mode of learning started, her parents gave priority to her brother by providing him a smartphone. When TF started community centers, she was selected for bridging the gap in her desired competency level. She joined the class secretly and her learning level was improved, which was appreciated by the teachers of Nabajatok School. Later her mother realized the need and provided her with a second hand Smartphone from some relative. With this, the student made remarkable improvement and attained her desired learning competency.



Project Freedom (Education & Employability)



PROJECT OVERVIEW

The project works toward empowering out-of-school and never-been-to-school adolescents and transforming them into responsible citizens of the country. The transformation happens through: education, following an open-schooling system, various market-linked and employable skills such as home appliance repairing, jewellery making, basic computer, communicative English, and training on life skills, self-defence, rights, and entitlements. The project runs around three locations in Kolkata and covers 658 adolescents at this moment.

TOTAL IMPACTED



SUCCESS STORY

John, a 16-year-old, lost all his wits due to substance addiction. His friend circle was not the best one and he was influenced in the wrong way. Even his family denied to help him out of the situation.

Tomorrow's Foundation reached out to him at a crucial juncture and guided him toward a better life. The programmes on education and life skills helped him to get his bearing back. At this point, he is studying for his board exams through the National Institute of Open Schooling.

He has turned out to be one of the most capable peer leaders and is reaching out to his old friends, to persue them to join him and Tomorrow's Foundation..



Sahajpath (Rural Primary Education)



PROJECT OVERVIEW

Sahajpath project started in January 2020 in Dubrajpur Block of Birbhum District. The main objective of this project is to ensure a systemic change in teaching methodology to bridge learning competency gaps in primary school children in terms of basic literacy and numeracy. We are currently working in 170 primary school catchment areas of Dubrajpur block.

TOTAL IMPACTED

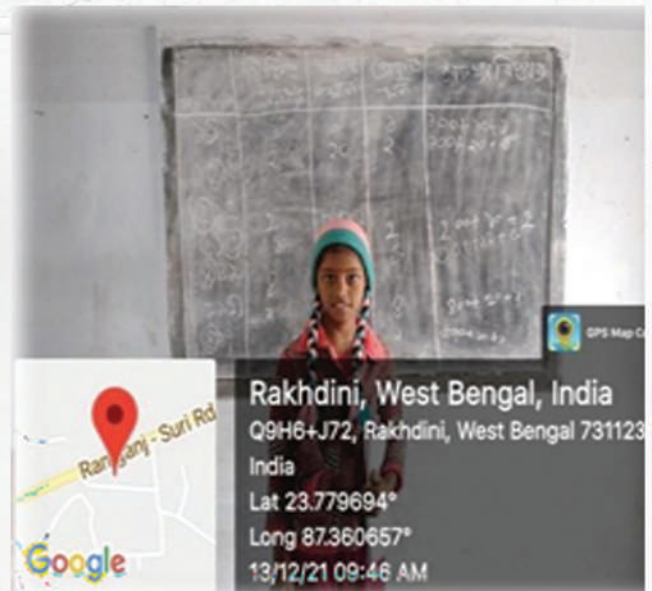
 12500

 170

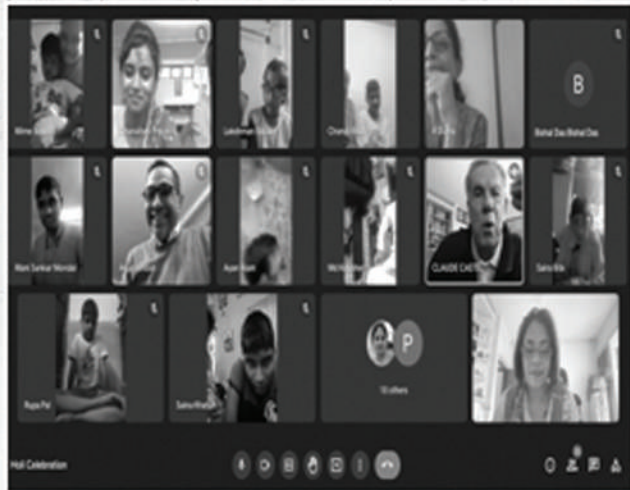
 6500

SUCCESS STORY

Debashree Bauri was a distracted child in our learning centre. She belongs to a family of daily wage earners where nobody had the time to look after her emotional and intellectual growth. She hardly ever participated in educational activities, or even in the games. Tomorrow's Foundation started involving her in various group activities along with the other children. Gradually some changes in her behaviour became visible. The immediate impact was on her education. From a beginner or O-level in standard-III, she improved several notches within a month of intensive focus. She is now showing the way.



Charaibeti (Inclusive Education)



PROJECT OVERVIEW

The Charaibeti project works with children with disabilities belonging from marginalized communities of Kolkata. The program mainly focuses on providing remedial education, with overall development in the domains of communication, social, occupational, academic and recreational skills. All the current beneficiaries of the project are children with intellectual disabilities. Currently, all the children and their mothers are trained and adept at working with digital tools on the online mode.

TOTAL IMPACTED



41



25



16

SUCCESS STORY

Wafiya is a 5-year-old child with Down Syndrome and is also a cancer survivor. Wafiya has never been to school before until she met the Charaibeti team in 2021. She has been attending regular classes online with us and now knows the alphabet, names of common animals, colours, fruits and vegetables. Wafiya enjoys music and dancing too! She has made progress in self-help skills and communication too. We look forward to working with Wafiya further more and eagerly wait to her blossom in the years to come!



Uttaran Bastar (Child Protection)

PROJECT OVERVIEW

The Uttaran Bastar project started in 2010, comprises of two children homes (Child Care Institute), in district Dantewada (100 seater for girls) and Bijapur (50 seater for boys) to support those children who lost their parents, family and home due to insurgency trouble in these areas.

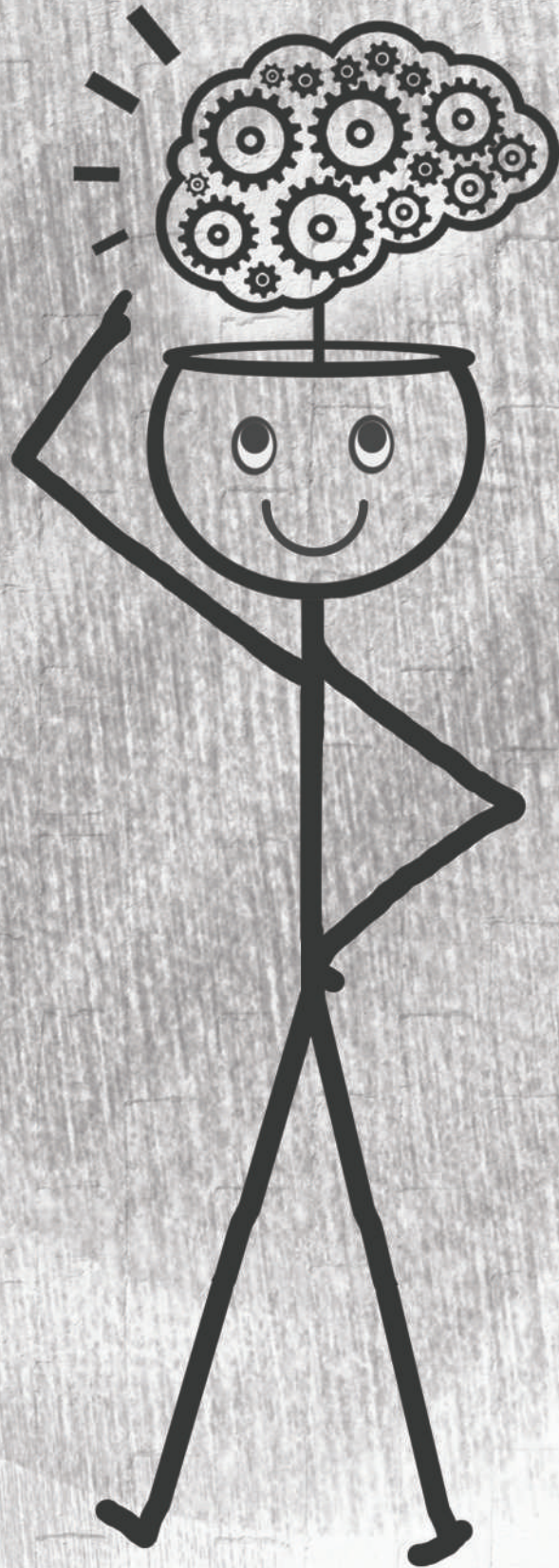
The project has been run by Tomorrows Foundation in collaboration with District Women and Child Development, Govt. of Chhattisgarh.

In the beginning, this project was considered as residential hostel but from year 2016-17 these two hostels were registered as children homes under The Juvenile Justice (Care & Protection) Act, 2015-16. The project will facilitate health, nutrition, education, protection (from all kind of abuse/neglect and maltreatment), sports, counseling services, life skill training and social mainstreaming.

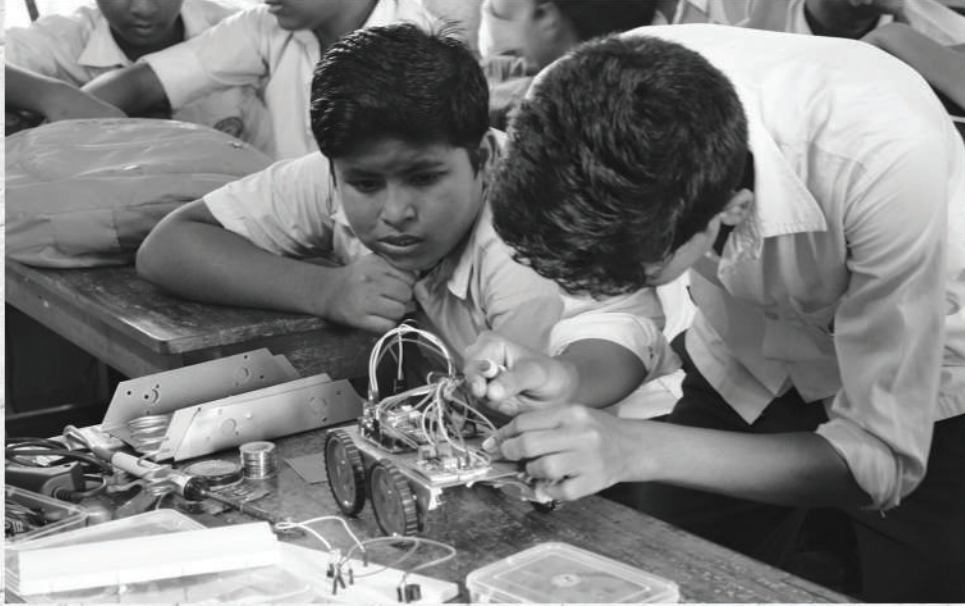
SUCCESS STORY

Priya (name changed), 15 years old, she belongs from Dantewada, severe naxal infested area of Chhattisgarh. She lost her parents during early childhood. After her parents demise she has been look after by her uncle. She became very sad that time & traumatized by loss of her both parents. She has two younger sisters who are also living together in the children home.

Skills & Livelihood



skills@school



PROJECT OVERVIEW

Skills@School is the Skilling programme initiative from Tomorrow's Foundation. Beginning from 2017, this "Vocational Skilling programme" is aimed at the adolescents from challenged socio-economic backgrounds, in the age group of 14 to 18 years, studying in the Government Schools in Kolkata and its suburbs. The children are trained on Mobile Repairing, Robotics & DIY, Beauty & Wellness, Jewelry Designing, Conversation English, Financial Literacy, Preventive Health and others. The aim is to build self-confidence, shape them into role models for younger children in their communities, encourage them to stay in school and provide them the means to earn part-time as they study.

TOTAL IMPACTED

 6500

 2520

 3674

SUCCESS STORY

Krishna Shaw is a very bright student from Alipore Takshal Boys. His father is a caretaker in a Pvt. Company, and his mother is a house wife. His family income is Rs. 6000 /- per month which is not enough to manage the ever increasing cost of education. Krishna completed the Mobile Repairing course by Tomorrows Foundation while continuing with his school education. Now, he is working in a mobile repair shop in the evening and earning Rs. 2500 /- per month. Now he is helping his father with the cost of his education.



Health Care Training Programme (Livelihood)



PROJECT OVERVIEW

Tomorrow's Foundation Health care program focuses on creating livelihoods for urban youths from disadvantaged socio-economic backgrounds. It aims at skill enhancement in tandem with market requirements. It is an effort towards bridging the gap between demand and supply of skilled human resources in the fast-emerging services like the health care sector for the General Duty Assistant/Home Health Aid profile. Till now our mobilization covered 2200+ beneficiaries and 550+ families.

TOTAL IMPACTED

 818

 295

 523

SUCCESS STORY

Jhuma Sapui comes from a financially weak family. She lives with her father who is unable to work and an elder sister who is a domestic helper and is the only earning member in her family. Due to financial crisis she could not continue her studies after Secondary. However, she was able to complete the Healthcare Training Program and is currently working at Polygon Medical Center, as a Lab Assistant. She earns around Rs. 9000 per month which has been a big help for the family.



Life Project for Youth (Employability)



PROJECT OVERVIEW

Life Project 4 Youth is an international movement of local organizations, specialized in the development of innovative solutions for the professional and social integration of excluded Youth, living in extreme poverty.

For 12 years, LP4Y Catalysts have been seeking solutions, testing, experimenting, adapting, developing favourable integration ecosystems, highlighting and sharing good practices, in a quest for the best solid results of professional and social integration.

TOTAL IMPACTED

 544

SUCCESS STORY

Gautam, a Star from Paharganj Life Project Center, shares his story and tells us more about his job at Decathlon

Hello, my name is Gautam Mishra. I am 22 years old and I was born in Gurauwajot Grant (Uttar Pradesh). I have been living in Delhi for the last 21 years, from where I also did my schooling. Before joining LP4Y, I was working in a local shop as a salesman. Now I am pursuing a Bachelor of Arts at Delhi University and I am working at Decathlon as a sport leader in the fitness department.



Preventive Health Programme



PROJECT OVERVIEW

This module helps to provide guidance to the students for their physical and mental wellbeing. Apart from their regular studies, they need to be taught about the various ills of the society that they are exposed to. The students, specially the adolescents, are susceptible to many bad habits. This program enables them to learn the ill-effects of such bad habits. Thus, they get empowered to form their own rightful choice of life.


Modules Covered:

1. Tobacco Control
2. Health & Hygiene
3. Mental Wellbeing
4. Covid Awareness
5. Digital Wellbeing
6. Nutrition & Balance Diet
7. Importance of Physical Activity

TOTAL IMPACTED

 12000+

 52

 30000+

Mushroom Cultivation (Livelihood)



PROJECT OVERVIEW

From August 2021, this project dealing with “Promotion of Mushroom Cultivation and Enterprise Development among Rural Women of Birbhum District” was initiated by Tomorrow’s Foundation at 15 targeted villages in Jamna area of Labpur, Birbhum District. The key objective of this project is to create a scope of sustainable livelihood for women. This project has been implemented by covering 500 families. Nitya Sangha, the SHG cluster of Jamna GP, is supporting Tomorrow’s Foundation in implementation of the project on the ground.

TOTAL IMPACTED



SUCCESS STORY

Bharti Das, along with other members of Maa Singhbahini SHG of Hatkaluha village are cultivating mushrooms. She was trained on Mushroom cultivation and then started the unit with the other members of her SHG. She started with 30 cylinders (of mushrooms) which is yielding her a production of around 18 kg in the 1st harvest, thereby continuing the production further. The mushroom is sold at the rate of Rs 50-80 kg per month. Bharati earned around Rs 1800 from the first batch of production and now she is running the unit with her own capital investment. Therefore, the mushroom production has resulted in becoming a sustainable and supplementary livelihood solution for Bharati and her fellow SHG members.



Kitchen Garden (Livelihood)



PROJECT OVERVIEW

The project focuses on Nutritional Vegetable Cultivation through the preparation of Kitchen gardens. The intervention supports food & Nutrition security along with income generation for poor women in closed and vulnerable tea gardens and forest villages of the Alipurduar district. This project was implemented on 4 blocks with around 2270 women.

TOTAL IMPACTED



SUCCESS STORY

Meet Reaudi Khariya of Madhu Tea garden in Alipurduar. Eight years ago, the garden closed and unfortunately she lost her job. Currently, she works as temporary day labour in the near by tea garden and earns Rs 130 a day. On October 2021, Tomorrow Foundation's approached her to train and help develop nutri-gardens for basic food security of her family. The initiative has helped her grow vegetables in the backyard. Besides the daily consumption of her family, she sells the surplus produce. After the initial success in growing Radish, spinach, beans, pumpkin and carrot, Reaudi engaged a bigger area for farming and earned around Rs 3000 by selling the surplus from her first yield.



Code 647

Dec 1, 2021 2:22:11 PM
Madhu Tea Garden
Alipurduar
West Bengal

Banana Cultivation (Livelihood)



PROJECT OVERVIEW

From March 2022, this project dealing mainly with “Financial Assistance to Farmers for Banana Plantation” was initiated by Tomorrow’s Foundation at 13 targeted villages in 7 GPs of Labpur, Birbhum District. The foremost objective is to ‘Improve the economic condition of the farmers, availability of market linkage with the Keventer through Harvogreen producer Company Limited’. This project covers 120 farmers with the support of the NCR Foundation. Panchayat Samity of Labpur Block is supporting the intervention on the ground.

TOTAL IMPACTED



SUCCESS STORY

Labpur is one of the backward blocks of Birbhum district and farming is the main livelihood of the people. Most of the farms here are single-crop due to water scarcity. Paddy is the main crop here and is cultivated only in the rainy season. Paddy farming gives a return of around ₹ 5000-8000 per bigha which is inadequate for the family to survive financially. In

March 2022, Tomorrow’s Foundation initiated a project of banana cultivation on 130 Bighas of land covering 120 farmer families. Solar submersible pumps have been installed for irrigation. The project is promoting the cultivation of the G9 variety Banana which usually gives profits of around Rs 40,000 per year for 5 years. TF team has also linked with a marketing agency for the selling of the product.



Nutri - Garden Farming (Livelihood)



PROJECT OVERVIEW

The nutri-garden farming programme of Tomorrow's Foundation started from Jan'21, and consists of three projects. As of now the programme covers 2250 families from 39 targeted tribal villages of Labpur, Birbhum District. The programme focuses on non-toxic vegetable production through natural resource management to maintain bio-diversity. The objective is to build community resilience in terms of food security and livelihood. The programme is supported by PwC Foundation, Azim Premji Foundation and Give Foundation..

	APF	800	330	470
<u>TOTAL IMPACTED</u>	PwC	450	316	134
	GF	1000	564	436

SUCCESS STORY

Before the start of the project, there were only 5-6 vegetable gardens in Khagradanga village (Under CM-II GP) and the gardens were utterly untidy. They were totally dependent on the market. After getting various training and seed inputs from the programme, the area now has 69 nutri-gardens with an average the garden size 850 sq.ft. These gardens were created following organic methods in this entirety and thus has a big impact in the beneficiaries regular vegetable consumption. They are able to sell the excess production in the local market. Now the families do not need to purchase vegetables. This process has enabled them save Rs-300 per month on an average.



Sustainable E-Waste Management



PROJECT OVERVIEW

Tomorrow's Foundation with the support of NABARD, conducted a scoping study on the sustainable management of e-waste in Sikkim for conservation and livelihoods. The main goal of this action research project was to understand and evaluate the entire e-waste management process in the state of Sikkim. The research was done for a period of 3-4 months. A consultative workshop was held in Gangtok on 4th of March 2022 to peer-review the report and its specific inputs. It brought more than 60 concerned persons from Sikkim in the field of e-waste management.

TOTAL IMPACTED

A state level e-waste management policy will benefit the whole state, particularly the urban areas where maximum e-waste is generated.

SUCCESS STORY

The project along with the consultative workshop was a huge success.

The work got an incredible acknowledgment. All the relevant ministries got persuaded for the need of e-waste management policy in Sikkim. Tomorrow's Foundation is working closely with Department of Information Technology (DIT) on the policy. The whole state of Sikkim will benefit from the successful draft of the policy. Sikkim will also become the pioneer state for taking these actions towards e-waste management in India.



Backhoe Loader Operator Training Programme



PROJECT OVERVIEW

We have started a training programme of backhoe loader operator with joint venture in between Tomorrow's Foundation and gainwel cat at MD Bazaar block in birbhum district of West Bengal on May 2022. We have taken 20 trainees as a model. We have devided them into two batches. Our objectives are to certify them with the heavy motor vehicle licence and good employment opportunities. We are hopeful to secure more 500 trainee's life with opportunities in future. Our commitment is to ensure them a secure livelihood and a bright future.



Shivansh Kheti (Permaculture)



PROJECT OVERVIEW

Tomorrow's Foundation started its "Climate Resilience Agriculture Practices" project that promotes non-toxic vegetable production through natural resource management in order to maintain biodiversity. The intervention supports Nutri-garden farming, builds community resilience in terms of food security and most importantly maintains the quality of the soil for future in Labpur & Bolpur Blocks in Birbhum District of West Bengal since January 2019.

TOTAL IMPACTED



SUCCESS STORY

Partha Pal, a "young" champ who lives at Sukhbazar under Sian Muluk Gram Panchayat of Bolpur Sriniketan Block. Similar to everyone else in his community he was also involved in using chemical fertilizer and pesticide. The story changed after his introduction to Tomorrow's Foundation. 'Tomorrow's Foundation' mobilized him to apply the 'Shivansh Farming' methodology through an orientation program and build a nutri-garden in a 1000 square meter area where he produced 13-18 types of vegetables. This is not only fulfilling the nutrient requirement of his family but also generating a daily income.



Watershed Project (Livelihood)



WHAT IS WATERSHED ?

Watershed means the area of which rain water will drain out from specific outlet. The area could be of any size depends upon intervention model. In our project we are targeting 2 GPs of Rajnagar block, Birbhum for Intervention.

OBJECTIVE

Objective is Natural Resource Management (Water conservation) and Livelihood generation with respect to that.

ACTIVITY COMPONENTS

Activity Components are Pond / Ahar Excavation, Earthen Check dams, Soak Pits near Hand pumps, Kitchen garden, Drip and Sprinkler use promotion, Moringa & Fruit tree plantation, Social Forestry, Mushroom cultivation, Fishery, Livestock rearing and Improved agriculture practices

TOTAL IMPACTED

 3000 Women

 30

Financial Statement





INDIPENDENT AUDITOR'S REPORT

The Members
Tomorrow's Foundation,

1. Report on the financial Statement:

We have audited the accompanying financial statements of Tomorrow's Foundation (The society, registered under the Societies West Bengal XXIV Act, 1961, vide no. SO086745 dated 24th April 1997), which comprise the Balance Sheet as at 31st March 2022, the statement of Income and Expenditure Account for the year, and Statement of Receipt and Payments thereafter referred to as Financial Statements for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements:

The members of the Board/Executive committee are responsible for the matters with respect to the preparation of these financial statement that give a true and fair view of the financial position, and financial performance of the society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by the ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities. Selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that are operating effectively for ensuing the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.



3. Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standards on Auditing as applicable to the Society. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or errors in making those risk assessment, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management/ executive committee, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet of the state of affairs of the Society as at 31st March 2022; and
- b) In the case of the Statement of Income and Expenditure of the surplus of the Society for the year ended on that date;

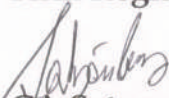


- c) In the case of the Receipt and Payments Account of the gross receipts and payments.

5. Report on the other Legal and Regulatory Requirements

- I. Further to our comments as mentioned above, we report as follows;
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account, and Receipt and Payments dealt with by this Report are in agreement with the books of account.

For Chowdhury Basu & Ray,
Chartered Accountants,
Firm Registration No. 302058E



CA Satyendra Nath Roy

Partner

Membership No. 054984

UDIN: 22054984AMGYKN2907



Place: Kolkata

Date: 20/06/2022



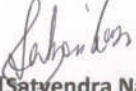
TOMORROW'S FOUNDATION
417, HOSSENPUR, KMC WARD NO. - 108, KOLKATA - 700107

BALANCE SHEET AS AT 31ST MARCH.2022

PARTICULARS	NOTE	31.03.2022	31.03.2021
A SOURCES OF FUNDS			
Capital Fund			
a) General Reserve	Note - 1	67,604,132	39,151,358
b) Capital Reserve	Note - 2	1,266,397	1,473,304
c) Corpus Fund	Note - 3	2,214,436	2,214,436
d) Sponsorship Fund	Note - 4	368,280	368,280
TOTAL		71,453,245	43,207,378
B Loan Liabilities			
Project Fund Received as Advance	Note - 5	-	11,434,000
		-	11,434,000
GRAND TOTAL		71,453,245	54,641,378
APPLICATION OF FUNDS			
C Fixed Assets			
	Note - 6	15,304,946	15,670,161
Current Assets , Loans and Advances			
Donation Receivables	Note - 7	-	19,782
b) Cash and Bank Balance	Note - 8	51,726,377	38,124,162
c) Loans and Advances	Note - 9	515,000	460,625
d) Other Current Assets	Note - 10	5,826,554	4,404,372
TOTAL		58,067,931	43,008,941
D Less : Current Liabilities and Provision			
Liabilities	Note -11	1,919,632	4,037,724
Net Working Capital		56,148,299	38,971,217
GRAND TOTAL		71,453,245	54,641,378

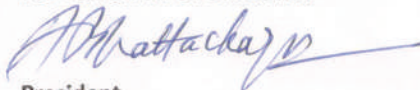
The Notes no - 1-20 form an integral part of the Financial statement

for **Chowdhury Basu & Ray**
Chartered Accountants
Firm Registration No - 302058E

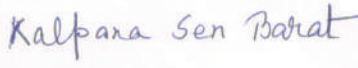

[Satyendra Nath Roy - Partner]
Membership No - 054984
UDIN No. : 22054984AMGYKN2907
Date : 20/06/2022
12 Chowringhee Square , Kolkata - 700 069



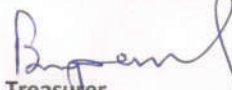
For Tomorrow's Foundation


President

For Tomorrow's Foundation


Secretary

For Tomorrow's Foundation


Treasurer

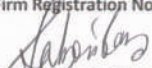


TOMORROW'S FOUNDATION
417, Hossenpur, KMC Ward No -108, Kolkata - 700107
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH.2022

PARTICULARS		Note	2021-22	2020-21
A INCOME				
1. Donation Received & Receivable				
From Foreign Fund			70,966,759	52,385,433
From Local Fund			62,992,643	48,702,172
TOTAL		12	133,959,402	101,087,605
2. Other Income				
			2,712,833	3,955,608
TOTAL		13	2,712,833	3,955,608
GRAND TOTAL			136,672,235	105,043,213
B EXPENDITURE				
1. Against Foreign Fund				
Direct Program Expenses		14	49,197,559	43,870,088
Administrative Expenses		15	6,632,617	9,488,095
Total Foreign Fund Application			55,830,176	53,358,183
2. Against Local Fund				
Students Benefit		16	2,481,224	1,416,980
Employee Benefit		17	17,199,045	13,929,346
Other Project Expenses		18	25,794,737	27,318,075
Administrative Expenses		19	3,913,854	3,775,347
			49,388,860	46,439,748
TOTAL			105,219,036	99,797,931
Depreciation & Amortisation		6	3,000,426	2,431,501
TOTAL			3,000,426	2,431,501
GRAND TOTAL			108,219,462	102,229,432
EXCESS INCOME OVER EXPENDITURE			28,452,773	2,813,781
(Transfer to General Reserve)				

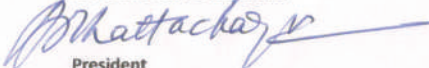
The Notes no - 1-20 form an integral part of the Financial statement

For Chowdhury Basu & Ray
Chartered Accountants
Firm Registration No - 302058E

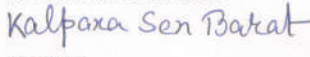

[Sanyendra Nath Roy - Partner]
Membership No - 054984
UDIN No. : 22054984AMGYKN2907
Date : 20/06/2022
12 Chowringhee Square , Kolkata - 700 069



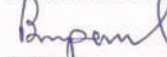
For Tomorrow's Foundation


President

For Tomorrow's Foundation


Secretary

For Tomorrow's Foundation


Treasurer



TOMORROW'S FOUNDATION
Receipts and Payments Accounts for the year ended 31st March 2022

Receipts	Amount	Payments	Amount
Opening Balance			
Bank Accounts	25,679,014	Fixed Assets	
Cash-on-hand	28,183	FCRA	1,298,365
		Non FCRA	1,543,753
Current Liabilities			2,842,118
		Investment	
		Non FCRA	1,551,500
		FCRA	16,584,373
			18,135,873
		Programme Cost - FCRA	
		Analysts	394,734
		Surveyors	2,738,392
		Teachers	7,490,455
		Trainers	5,287,639
		Doctors	58,930
		Welfare Spending	33,227,409
			49,197,559
Investments		Administrative Cost - FCRA	
Fixed Deposit - Bandhan Bank	1,051,500	Staff Salary	1,567,885
Fixed Deposit - Bank of Maharashtra	8,779,400	Overheads	3,250,573
		Vehicle Running	46,659
		Project audit Fees	14,000
		Fees paid	1,745,000
		Rent	8,500
			6,632,617
Current Assets		Programme Cost - Local	
Security Deposit - Howrah (Sunil Agarwal)	36,000	Beneficiary Benefit Cost	15,140,025
Deposits (Asset)	28,000	Employee Benefit Cost	23,080,282
		Other Programme Cost	7,892,880
			46,113,186
Tds Receivable	1,631,595	Overhead Costs	336,779
		Bank Charges	130,060
		Vehicle Running and Maintenance	794,128
		Printing and Stationery	326,694
		Rent	228,040
		Electricity Charges	100,030
		Internal and External Audit	397,254
		Miscellaneous Expenses	327,471
		Telephone and Internet Charges	210,738
		Travelling and Conveyance	403,033
		Repairing, cleaning and Maintenance	993,822
			4,248,047
Loans and Advances (Assets)		Security Deposit paid	
		TDS	38,448
		Advance Rent - LP4Y	66,532
Receivable from Beneficiary	19,782	Security Deposit - LP4Y	200,100
			410,100
Income (Indirect) (Indirect Incomes)		Advance for salary	441,100
Donation Foreign	59,532,758	Advance to Party	6,831
Donation Local	62,992,643	Capital Advance	
Others Income	1,621,185	Advance to Computer point	
		Advance to swatantra Kumar	
		Gratuity Premium Paid	
			51,500
			75,000
			4,208
		Closing Balance	
		Bank Accounts	19,229,523
		FCRA	11,758,488
			30,988,011
		Cash-on-hand	
		Non FCRA	6,262
		FCRA	
			6,262
Total		Total	
	161,930,060		161,930,060

The Notes no - 1-20 form an integral part of the financial statement

For Chowdhury Basu & Ray
 Chartered Accountants
 Firm Registration No - 302058E

[Satyendra Nath Roy - Partner]
 Membership No - U54984
 UDIN No. : 22054984AMGYKN2907
 Date : 20/06/2022
 12 Chowringhee Square , Kolkata - 700 069



For Tomorrow's Foundation

Abhijit Chakraborty
 President

For Tomorrow's Foundation

Kalpana Sen Barat
 Secretary

For Tomorrow's Foundation

Banpaul
 Treasurer



Note 20: Significant Accounting Policies and Notes on Accounts

(Followed in forming Financial Statements for the year ended March 31st, 2022)

1. SIGNIFICANT ACCOUNTING POLICIES

A) BASIS OF ACCOUNTING :

i) These accounts have been prepared in accordance with historical cost convention, applicable accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Society Act, 1961.

ii) A financial and administration manual, following standards to maintain transparency is prepared and ratified by the Governing Body of the society. This manual is followed in carrying out accounting activities. This manual is available with all units as well as on the website of the organization.

Revenue recognition Voluntary contributions.

1. Voluntary contributions are non-exchange transactions, which means that resources are received by TF with no nominal consideration provided directly in return to the donor. The resources are to be applied towards advancing the Fund's mission.

2. Voluntary contributions are received from governments, other non-governmental organizations and individuals.

3. Voluntary contributions may be subject to terms in a binding agreement imposed upon the use of the resource (termed earmarked funds or other resources) or may be free of specific terms allowing TF to direct such resources according to its mandate (termed unearmarked funds or regular resources).

4. With regard to contributions, TF recognizes revenue in full, including for multi-year contributions, at the time the agreement is signed as all earmarked contributions are taken to have stipulations and restrictions.

5. Contributions received in advance of a specified period consist of cash contributions which were received before the formal conclusion of the contribution agreement, and are to be used by TF in future periods specified by donors.

6. Revenue from voluntary contributions is shown net of: (a) Returns of unused funds to donors, transfer of unused funds to regular resources, transfer of unused funds to other resources and write-downs of receivables that are no longer enforceable by TF following the expiry or termination of contribution agreements;

7. Realized and unrealized gains and losses on foreign exchange as TF does not assume the risk of foreign exchange on contribution revenue consistent with its Financial Regulations and Rules.

8. Revenue is recognized when it can be reliably measured, when the inflow of future economic benefits is probable and when specific criteria have been met for each of the types of activities described below:

a) All grants are recognized on cash basis except a few grants which have been accounted for on accrual basis on receipt of confirmation from the Govt. Agencies / Donor Agencies. Expenditures are recognized on accrual basis. In the case of a program undertaken with the support of some government and other agencies, though the funds received are in the nature of program execution



TOMORROW'S FOUNDATION.

417, Hossenpur, KMC Ward No. 108, Kolkata – 700107.

charges under contract, the same is reported as grant in view of the restriction on the expenditure and its nature as reimbursement of expenses.

- b) Interest income is recognized on a time proportion basis considering the amount invested and the prevailing rate of interest. The total interest income of Rs.1593719 has divided between FCRA for Rs.1022161 and Rs.571558 for non FCRA fund account.

B) Recognition of expenses.

Expenses are recognized in the statement of financial performance in the period to which they relate.

C) FIXED ASSETS :

a) Property and equipment

1.. Property and equipment is stated at cost, less accumulated depreciation and accumulated impairment losses. This includes costs that are directly attributable to the acquisition of assets and the initial estimate of dismantling and site restoration costs. Where an asset is received as a contribution in kind, the fair value as at the date of acquisition is deemed to be its cost.

2.. Property and equipment includes right-to-use arrangements that meet the criteria for recognition. An equivalent liability is established if the arrangement has conditions attached to it. The liability is released to revenue at the same time as the value of the asset is consumed through depreciation or impairment.

3.. Subsequent costs are included in an asset's carrying amount or recognized as a separate asset only when it is probable that future economic benefits associated with the item will flow to TF and the cost of the item can be measured reliably. Repairs and maintenance, which do not qualify for capitalization, are charged to surplus or deficit in the period during which they are incurred.

4. Land is not depreciated. Depreciation on other items of property and equipment is calculated using the written down method as per income Tax ACT1961. When parts of an item of property and equipment have different useful lives and are significant, they are accounted for as separate items (major components) of property and equipment.

5. The gain or loss arising from the disposal or retirement of an item of property or equipment is the difference between the sale proceeds and the carrying amount of the asset, and is recognized in other revenue or expenses within surplus or deficit when the block of the assets is no more exist.

6. TF capitalizes costs to upgrade, expand or improve an existing own or leasehold property or to construct a new physical property that is intended to be used by TF. Construction in progress is stated at cost and not depreciated until the works have been completed, eligible costs have been fully accumulated and the new asset is ready for use.

D) Intangible assets

1. Separately acquired intangible assets (e.g. software and rights) and internally developed software are stated at cost, less accumulated amortization and accumulated impairment losses. TF does not have any intangible assets with indefinite lives.

2. Amortization of intangible assets is recognized in surplus or deficit on a written down method of the related assets. Software is amortized over periods ranging from 3 to 6 years. Other rights and licenses are amortized over the shorter of the licenses or rights period and 2 to 6 years.



Impairment of non-cash generating assets

1. Property and equipment and intangible assets are reviewed for impairment at each reporting date. Certain events or changes in circumstances may indicate that the recoverability of the carrying amount of such assets should be assessed, including any significant decrease in market value. An impairment loss is recognized in other expenses within the statement of financial performance when the carrying amount of an asset exceeds its recoverable service amount. The recoverable service amount of an asset is the higher of the asset's fair value, less costs to sell, and its value in use.

2. Impairment losses recognized in prior periods are assessed at each reporting date for any indication that the impairment value has decreased or no longer exists.

Financial Liabilities.

Accounts payable and accruals arising from the purchase of goods and services are recognized when supplies are delivered or services consumed. Liabilities are stated at the invoice amounts, less the payment discounts if eligible at the reporting date. Where invoices are not available at the reporting date, the liability is estimated and recorded. Financial liabilities measured at amortized cost, due within 12 months of the date of the statement of financial position, are classified as current liabilities. Otherwise, they are classified as non-current liabilities. TF has no noncurrent liabilities during the year under audit.

E) DEPRECIATION/AMORTIZATION:

Depreciation on assets is provided on Written down Value method at rates and in the manner as prescribed in the Income Tax Act 1961.

F) Treatment of Restricted Funds Budget based expenditure accorded by Funding Agencies and Funds Directly Facilitated to the Beneficiary Groups:

G) The expenditure on projects taken up with the support of donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon. However, in few cases deviations occur at the time of project execution depending upon various circumstances, such as location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions, etc. such variations, monitored regularly, are generally intimated to the donor in advance.

H) The specific funded activities has been accounted for separately after receiving instruction from donor and other general donations are taken as revenue of the society in the year of receipt.

I) EMPLOYEES BENEFITS:

- i. Employees Provident Fund has been maintained with the Employees Provident Fund Commissioner under EPF & Miscellaneous Provisions Act, 1952.
- ii. Employees Health Insurance has been maintained with The Employees State Insurance Corporation under ESIC Act, 1948.
- iii. Employees Gratuity Scheme has been maintained with Life Insurance Corporation of India (Pension and Group Schemes Department) under the Payment of Gratuity Act, 1972. The gratuity fund assets and gratuity fund liabilities as on 31.03.2022 is Rs.1248813.00 and recognized gratuity fund assets during the year 2021-22 is Rs.1429506.00



TOMORROW'S FOUNDATION.

417, Hossenpur, KMC Ward No. 108, Kolkata – 700107.

2. NOTES ON ACCOUNTS :

- a) The total depreciation of ₹ 3207333.00 has been allocated between Capital Reserve and Income and Expenditure Account during the year under audit. Out of the above, an amount of ₹ 2,06,907.00 has adjusted against Capital Reserve and the balance amount of ₹ 3000426.00 has charged to Income and Expenditure Account.
- b) Gratuity liability is covered under the Gratuity-cum-Insurance Policy of Life Insurance Corporation of India (LIC). The present value of the obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss. The amount funded by the Trust administered by the Society under the aforesaid Policy, is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on a net basis.

c) Commitments.

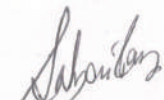
a. Commitments are future expenses and liabilities to be incurred on contracts outstanding at the reporting date which TF has little, if any, discretion to avoid in the ordinary course of operations, including:

b. Capital commitments of 77,79,000, which represent the aggregate amount of capital expenditures contracted for but not recognized as paid or provided for at the period end;

Contingent liabilities

A contingent liability is disclosed unless the possibility that it will be realized is remote. If it becomes probable that a contingent liability will be realized, a provision is recorded during the period in which the change of probability occurs.

For Chowdhury Basu & Ray
Chartered Accountants
Firm Registration No. 302058E


Satyendra Nath Roy
Partner

Membership No. 054984
UDIN: 22054984AMGYKN2907

Place : Kolkata
Date: 20/06/2022



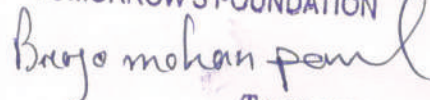
TOMORROW'S FOUNDATION


President

TOMORROW'S FOUNDATION

Kalpna Sen Barat
Secretary

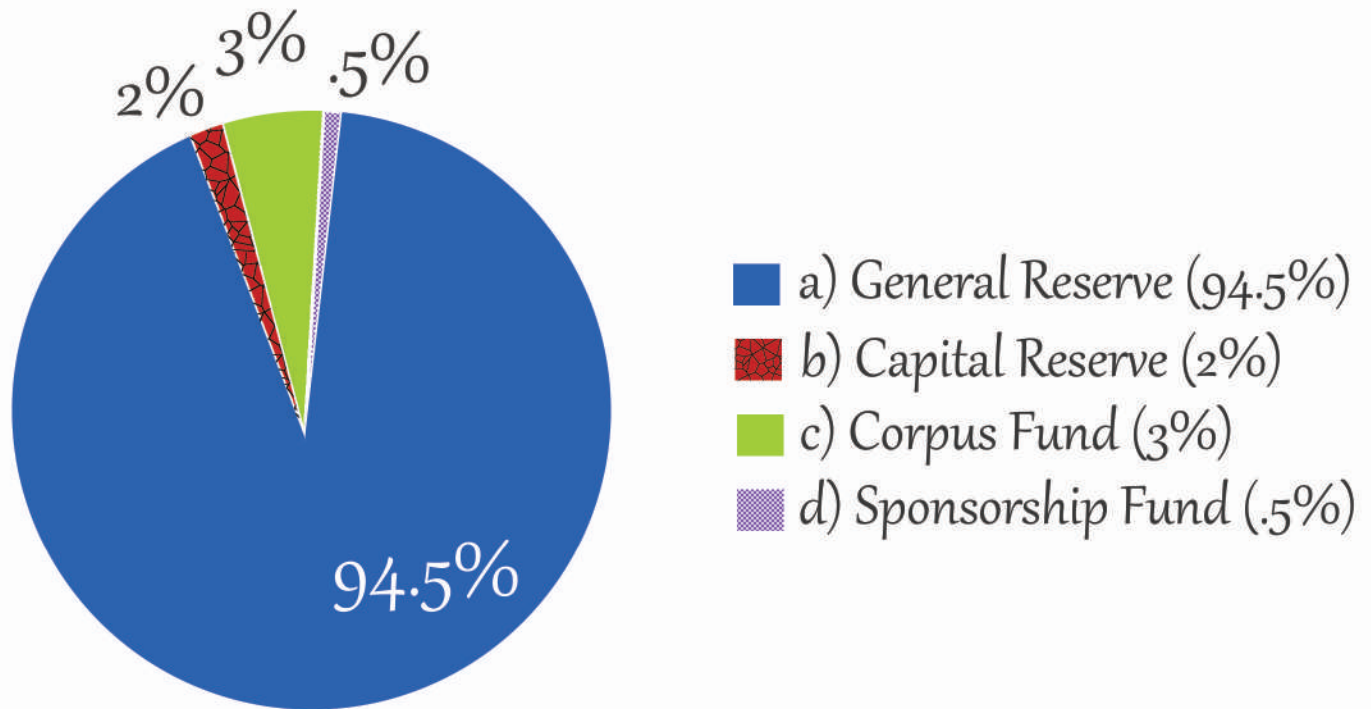
TOMORROW'S FOUNDATION


Treasurer

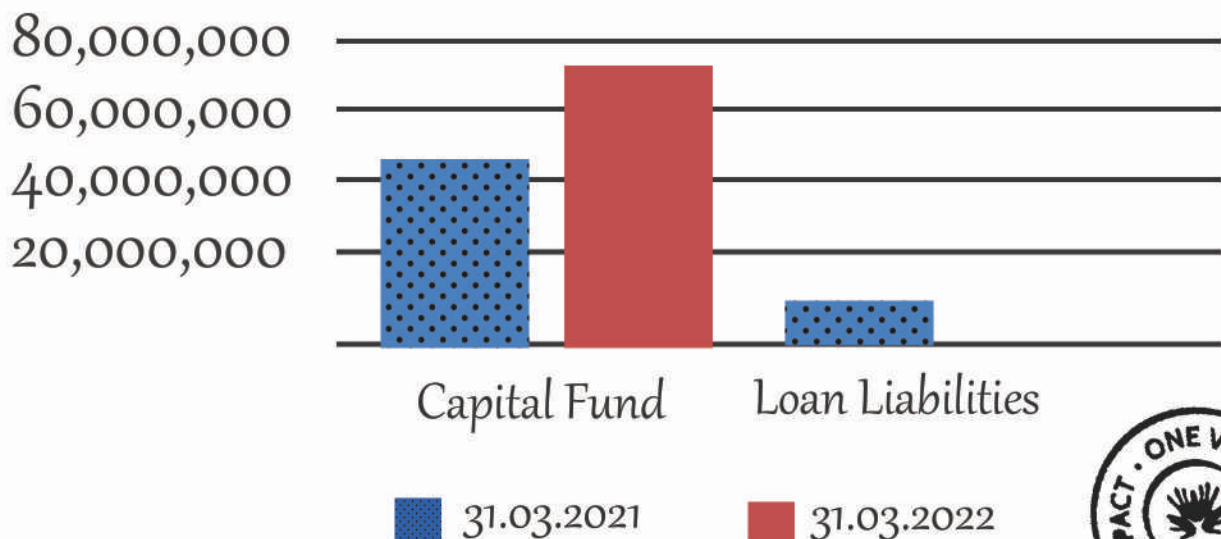


Sources of Funds

Capital Fund

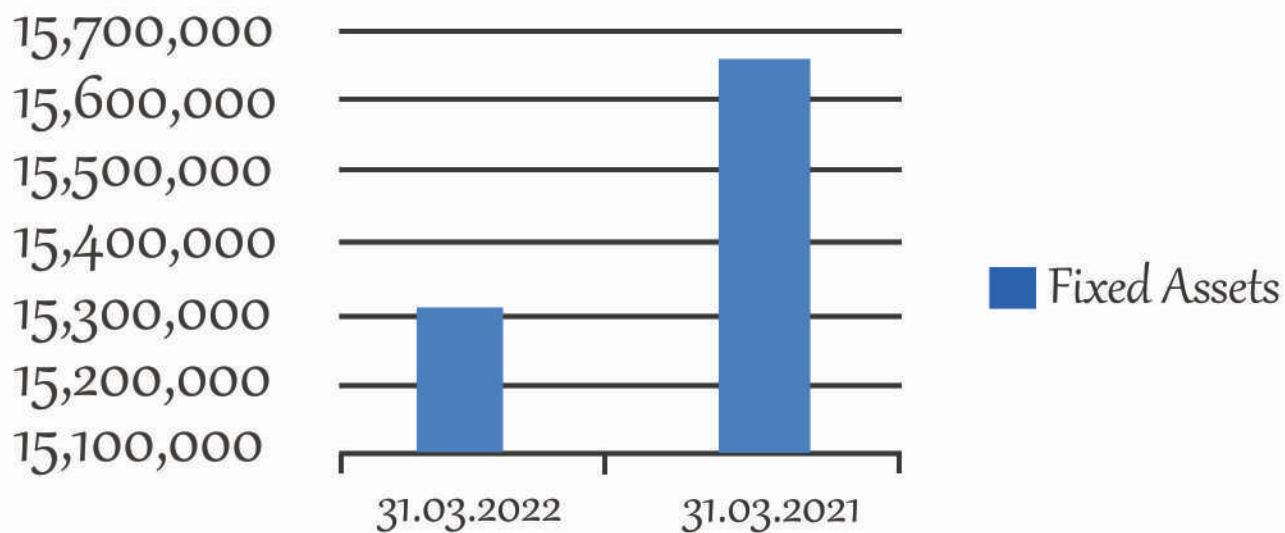


Capital Fund vs Loan Liabilities

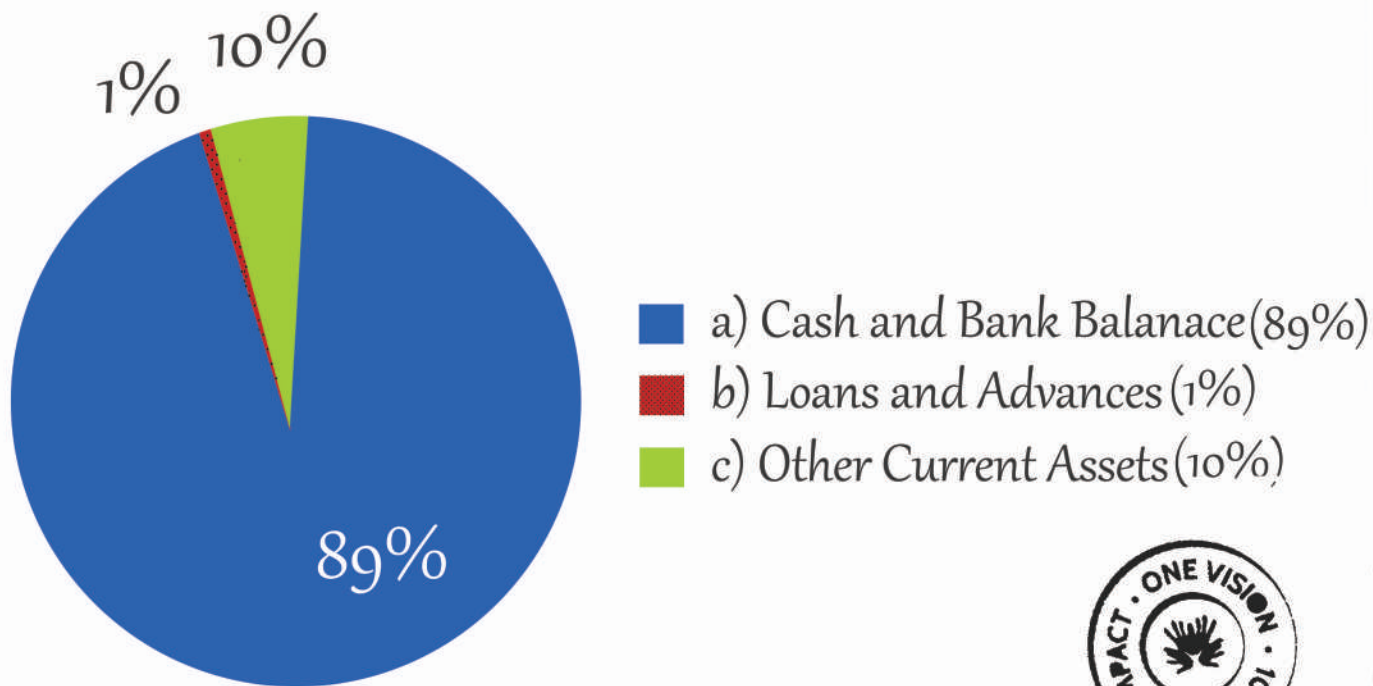


Application of Funds

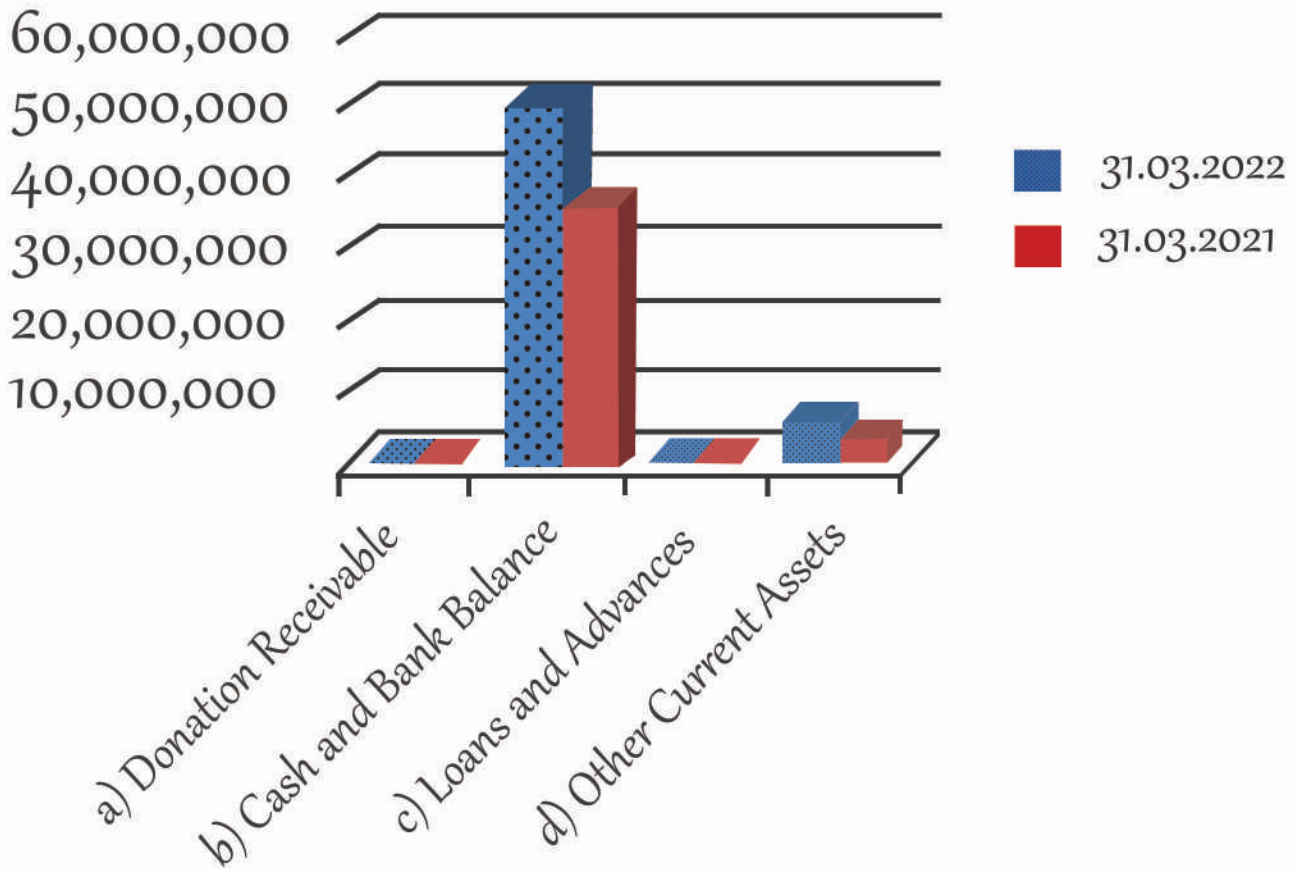
Fixed Assets



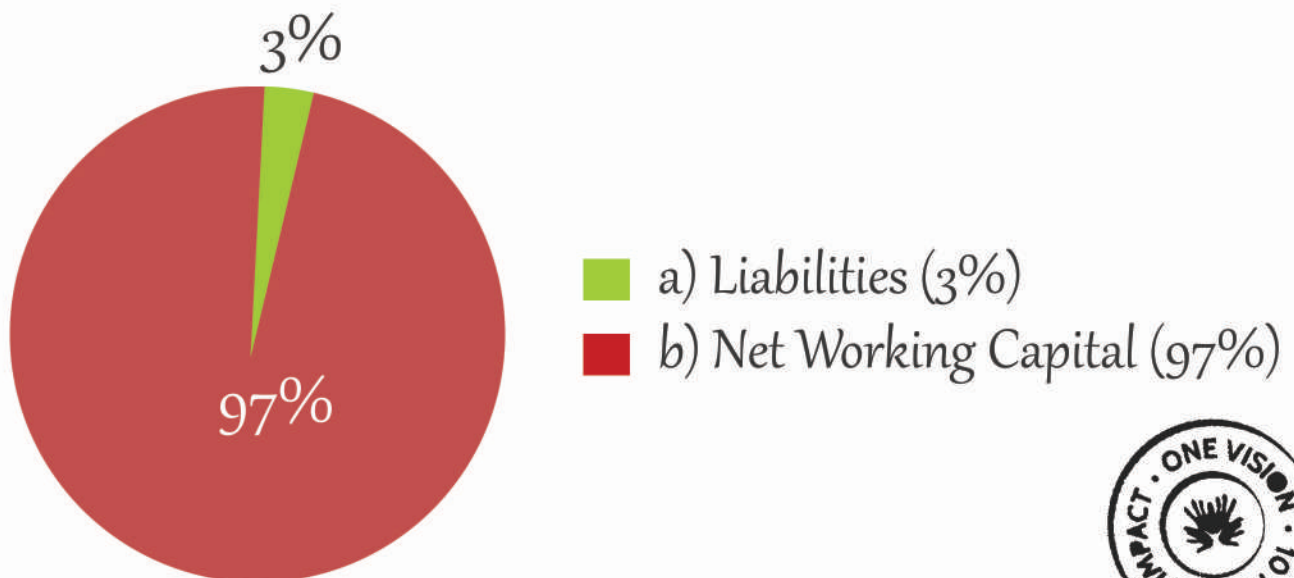
Current Assets and Loan Advances



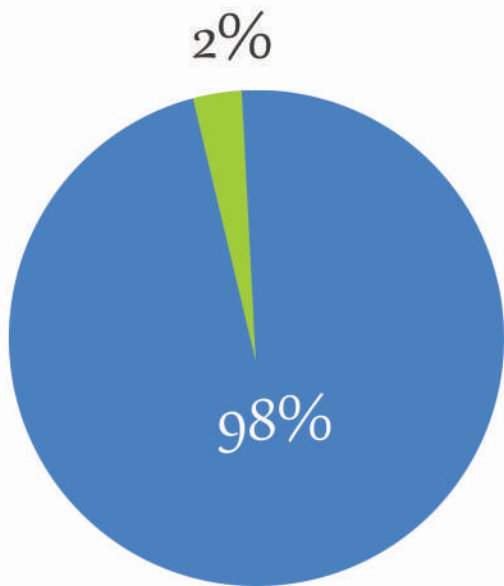
Application of Funds



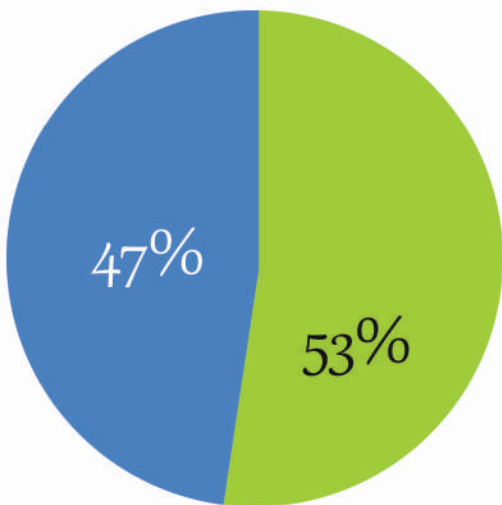
Current Liabilities and Provision



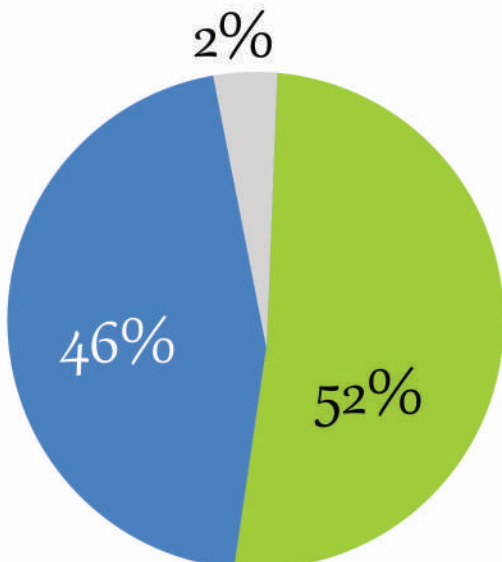
Income



- a) Donation Received (98%)
- b) Other Income (2%)



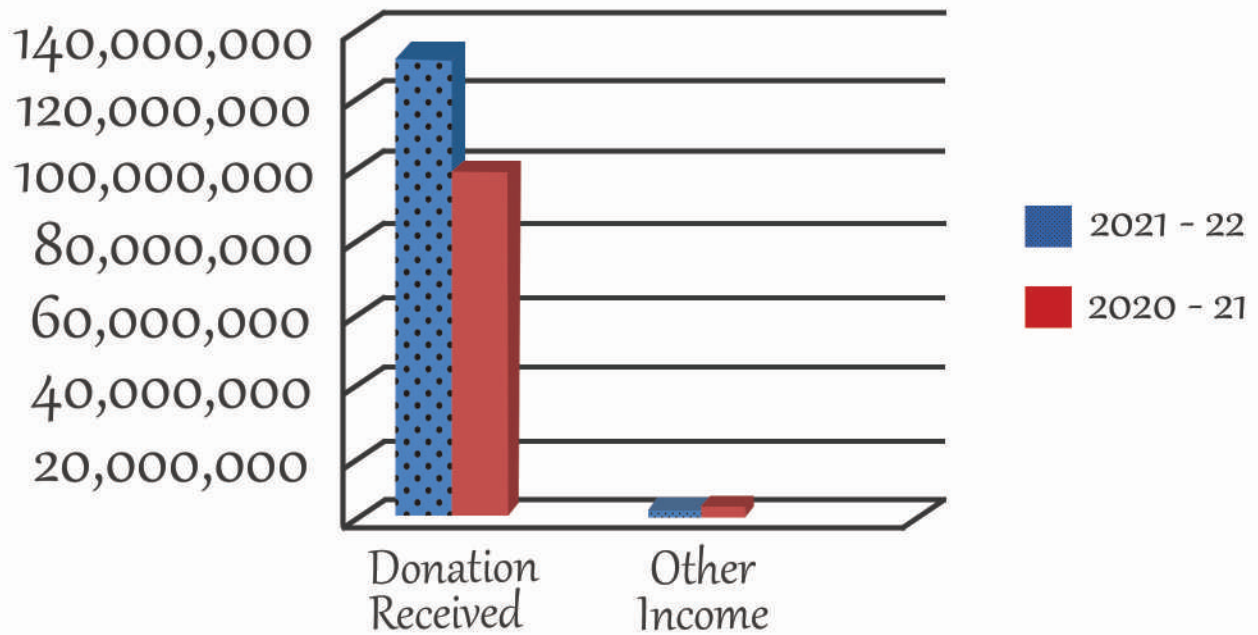
- a) From Foreign Fund (53%)
- b) From Local Fund (47%)



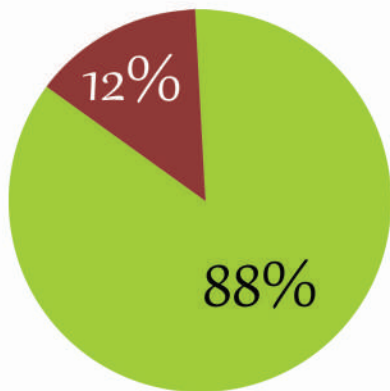
- a) From Foreign Fund (52%)
- b) From Local Fund (46%)
- c) Other Income (2%)



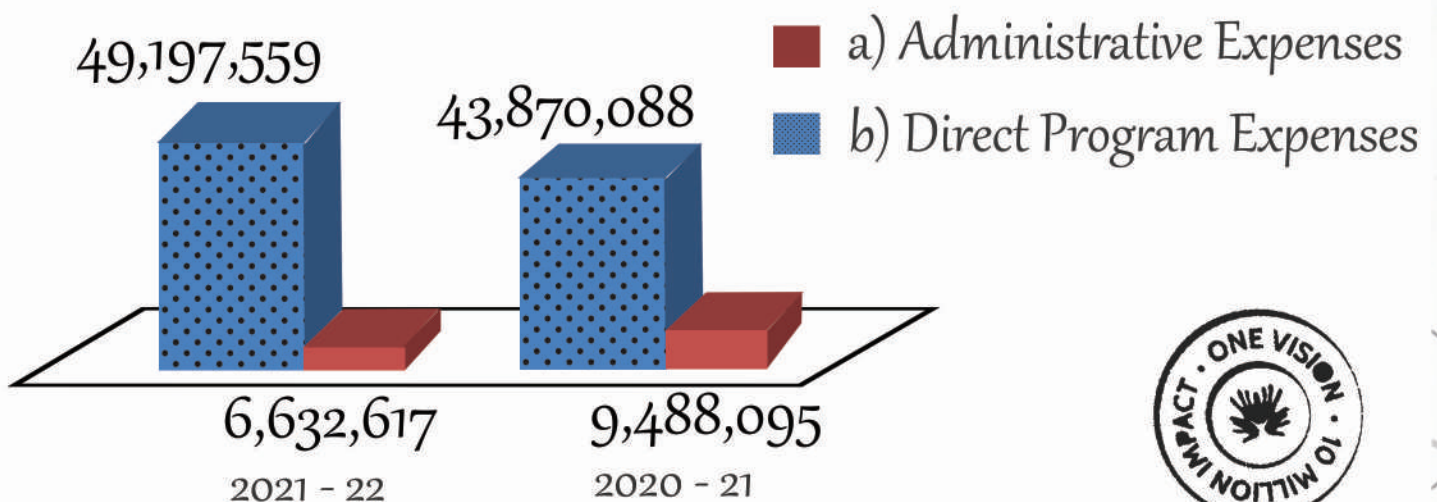
Income



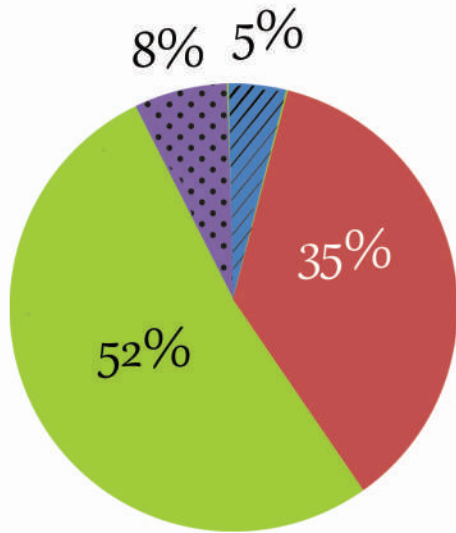
Expenditure (Against Foreign Funds)



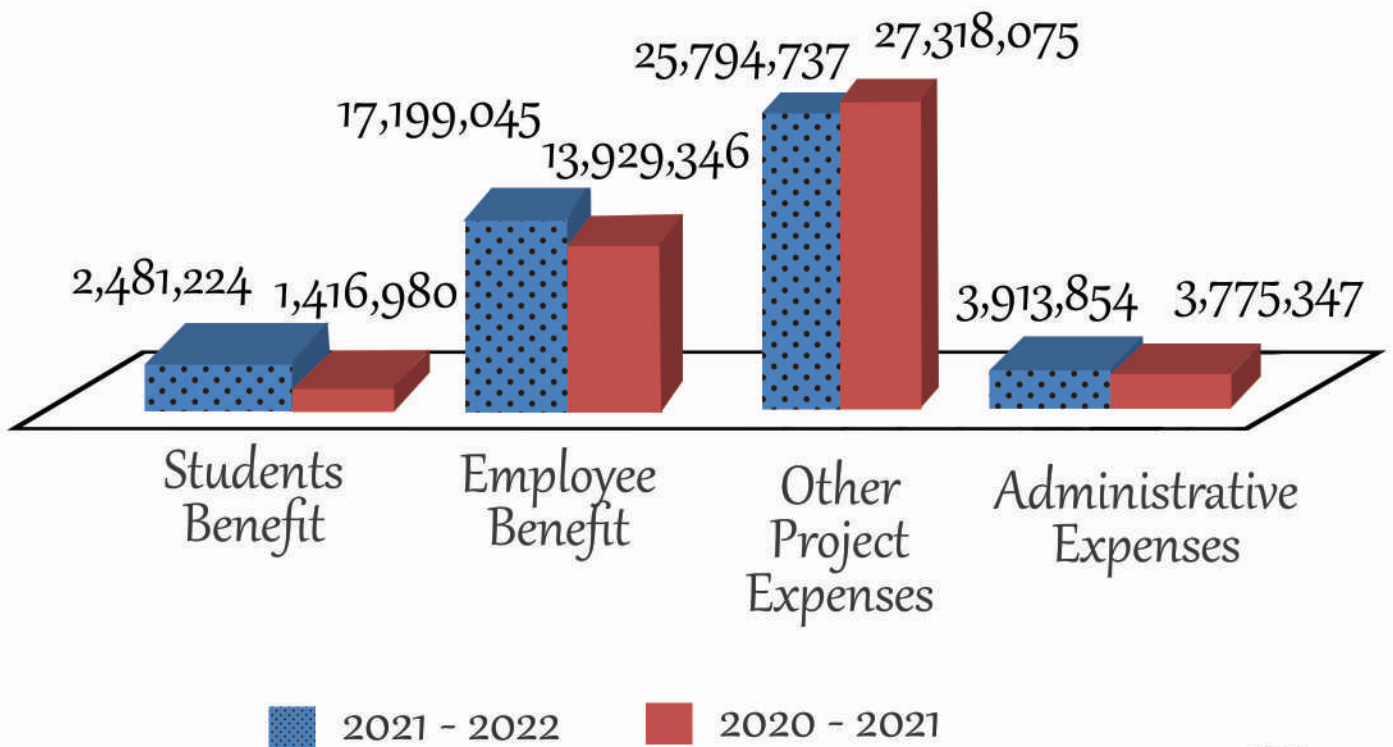
- a) Administrative Expenses (12%)
- b) Direct Program Expenses (88%)



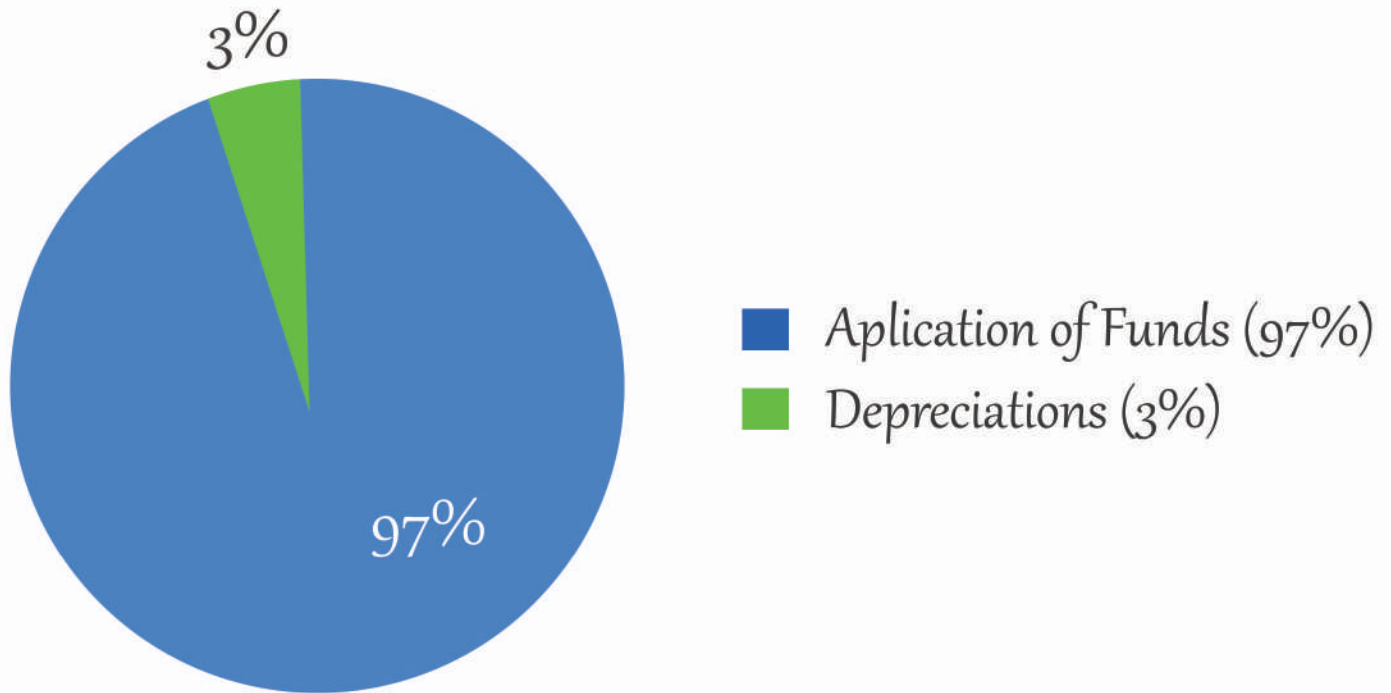
Expenditure (Against Local Fund)



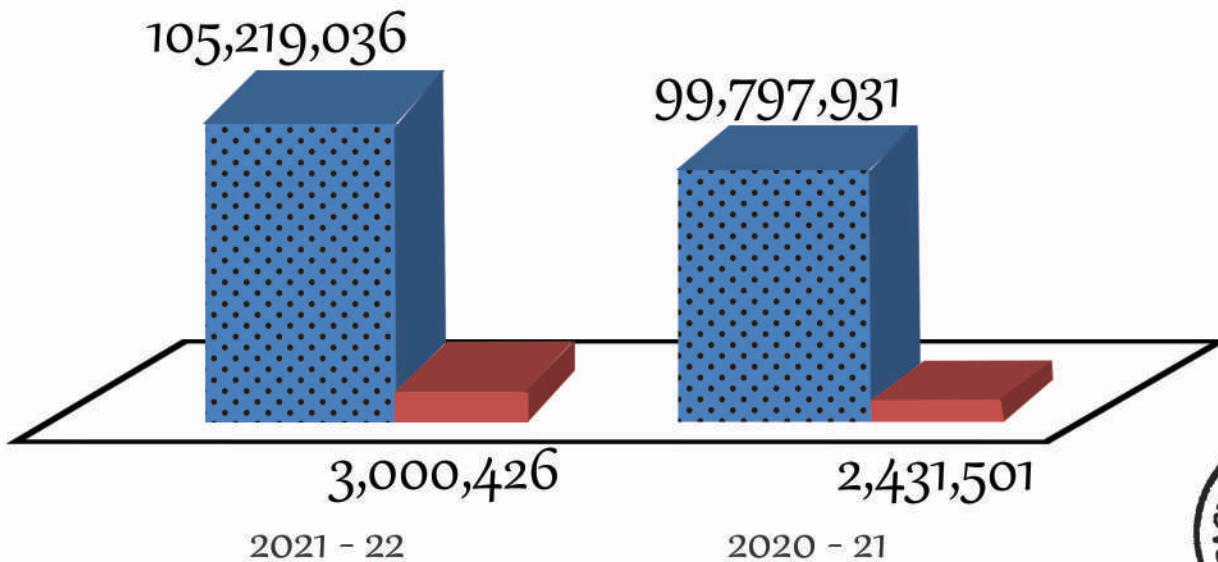
- Employee Benefit (35%)
- Other Project Expenses (52%)
- Administrative Expenses (8%)
- Students Benefit (5%)



Application of Funds vs Depreciations



■ Application of Funds ■ Depreciations



Bank & Registration Details Particulars

Society Registration	: S/86745 OF 97-98 Dt. – 24.04
PAN	: AAATT4262B
TAN	: CALT03031A
FCRA	: 147120560 (valid up to 31.10.2021)
P/TAX	: RCS 1169998
EPF	: WB/CAL/55501
ESIC	: 41 00 051165 000 0999
Employer gratuity Scheme	: POLICY NO 402006231 with LIC1
NCVT	: 419170041, 419170042
NITI Ayog No.	: WB/2017/0118625
u/s 80 G (5) (vi) of the I.T. Act 1961	: DIT(E)/8E/176/99-00/887-889
u/s 12 A of the I.T. Act 1961	: DIT(E)/8E/176/99-2000/313-15
Certification of registration u/s 52 (2) & (4) (b) 519 – (com.-D) r Of the persons with Disabilities Act, 1995 and Rule 43 Of the persons with Disabilities Rule 1999	



State Bank of India (FCRA Bank Account) for International Donors

Account Name : Tomorrow's Foundation
Account Number : 40065343274 (FCRA SAVINGS ACCOUNT)
Account Open Date : 09/03/2021
Branch Code : 00691
IFSC : SBIN0000691
SWIFT : SBININBB104
ADDRESS : FCRA Cell, 4th Floor, State Bank of India,
New Delhi Main Branch, 11, Sansad Marg,
New Delhi- 110001

Bandhan Bank (NON FCRA Local Bank Account) for Indian Donors

Account Name : Tomorrow's Foundation
Account Number : 50210014014203
Branch Code : 1023
IFSC : BDBL0001023
ADDRESS : 267, Rajdanga Nabapally, Kasba



LIST OF GOVERNING BODY MEMBERS FOR THE FINANCIAL YEAR 2021 - 2022

Srl. No.	Name of the member	Designation	Aadhaar No.	Pan No.	Signature
1	Anuradha Bhattacharjee	President	943322668930	ADXPB9161F	<i>Anuradha Chatterjee</i>
2	Ranju Ghosh	Vice President	774746625626	ADLPG7420L	<i>Ranju Ghosh</i>
3	Kalpana Sen Barat	Secretary	758757338907	AKMPS1893D	<i>Kalpana Sen Barat</i>
4	Brojo Mohan Paul	Treasurer	553175770748	ATFPP0843C	<i>Brojo Mohan Paul</i>
5	Devasis Gupta	Member	694370227233	ADFGP7273B	<i>Devasis Gupta</i>
6	Shreyasee Ghoshal	Member	301872647407	AVSPG5753B	<i>Shreyasee Ghoshal</i>
7	Soumendra Mohan Basu	Member	410989375521	AHGPPB9801K	<i>Soumendra Basu</i>





Tomorrow's Foundation

CHANGING DREAMS TRANSFORMING LIVES

Registered Office : 417 Hossenpur,
KMC Ward No. 108, Kolkata - 700107

✉ tf@tomorrowsfoundation.in

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🐦 twitter.com/tf_india

📺 [youtube.com/user/tfindia](https://www.youtube.com/user/tfindia)

