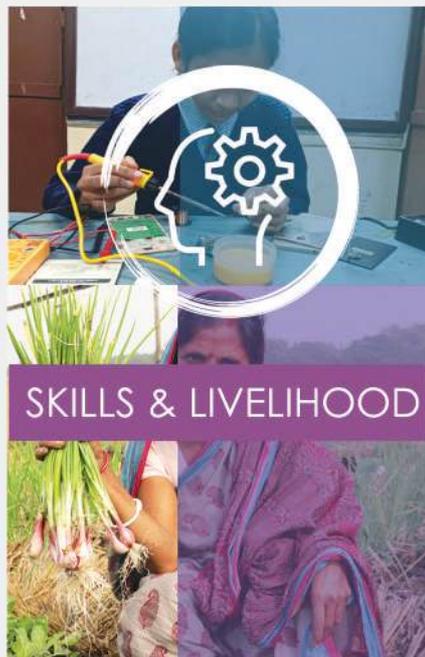
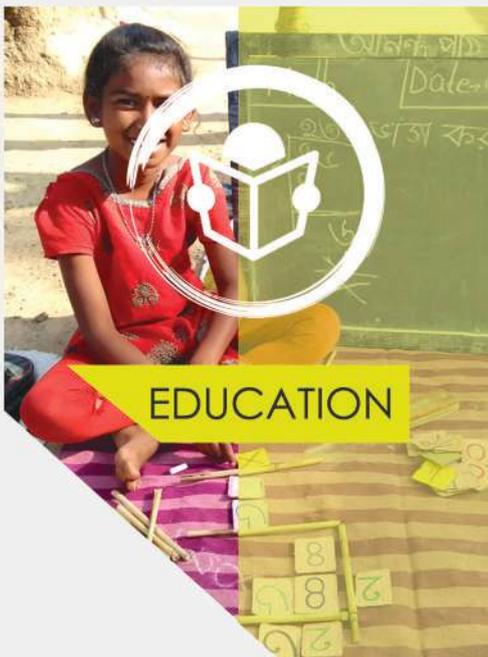




10 MILLION MILLION LIVES BY 2047



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MISSION

To act as a catalyst to positively impact marginalised communities to realise their potential through rights, protection, education and livelihood

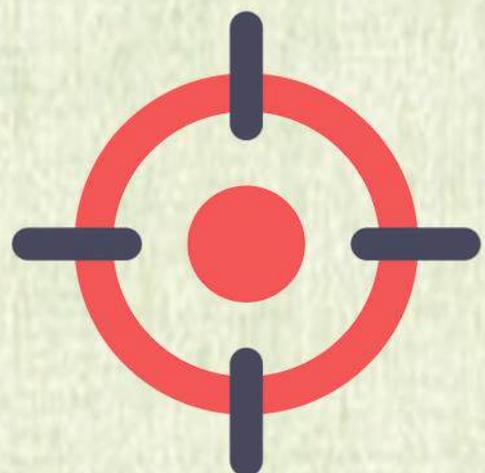


VISION

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

FOCUS

TF as a CSO is focused on scaling in 74 aspirational districts in 13 states in the East and North East of India in the field of Primary Education, Skills & Livelihoods, Entrepreneurship and Climate





The Journey of *Empowerment*

Tomorrow's Foundation, co-founded by Arup and Swarup Ghosh in 1991, has over its journey of 32 years covered many projects involving underprivileged children and underserved communities whose lives have been touched through education and livelihood initiatives. The journey began from the terrace of Mother Teresa's 'Nirmal Hriday' with 17 children being given non-formal education with milk and biscuits for motivation. Arup and Swarup Ghosh established Tomorrow's Foundation (TF) with blessings from Mother Teresa. Non-formal education continued; more and more children were encouraged to join, the numbers slowly increased to 50. Tomorrow's Foundation has now impacted a million- plus lives during the last 3 decades.

The vision is to impact 10 million lives by 2047
when India turns 100.

Our *Achievements*



- The NGO's Leadership Award 2017 given by CSR World
- Human Rights Awards 2016 given by The Government of France
- Gold Certified NGO 2023 by Give India



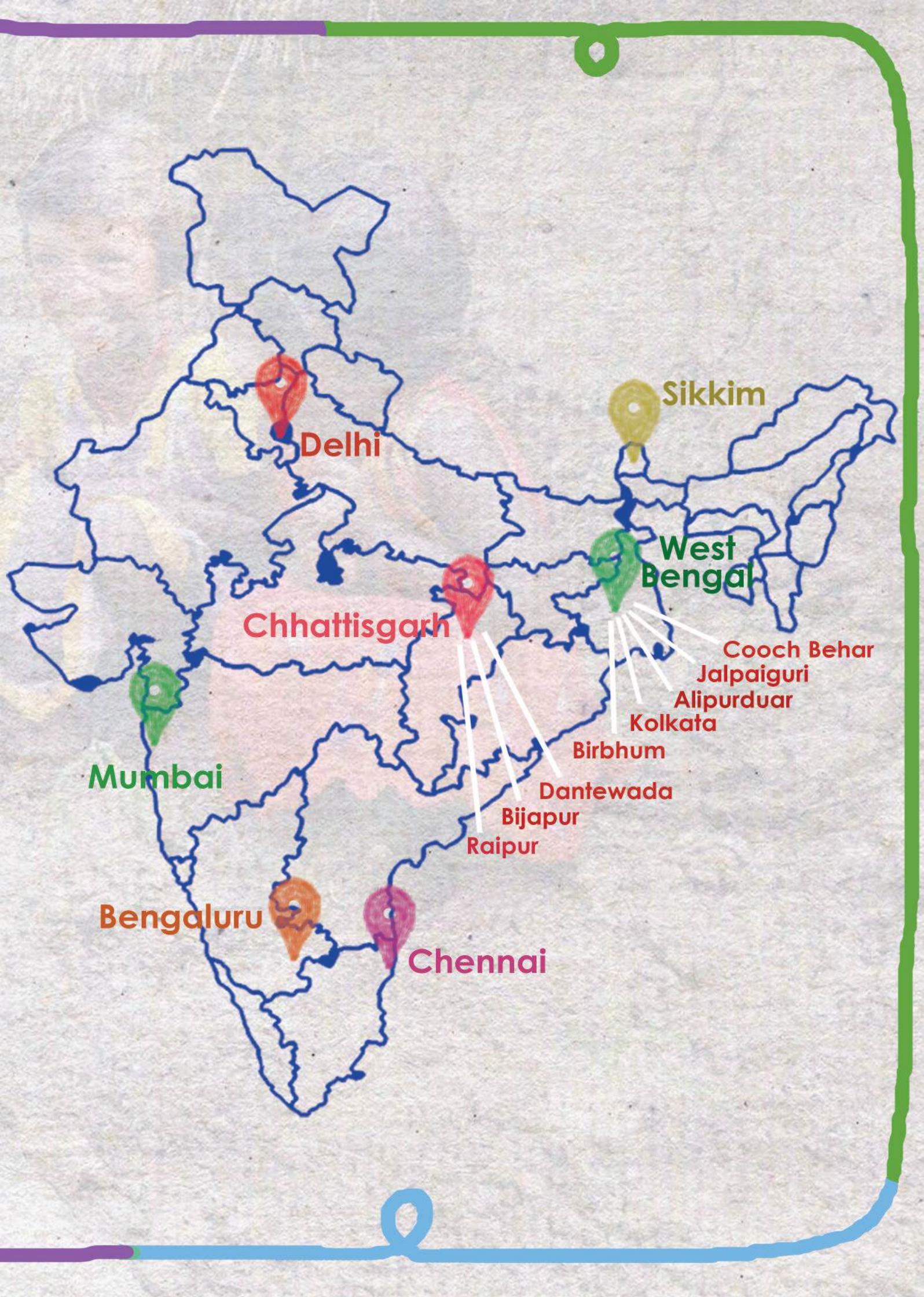
**OPERATING IN MORE THAN
250 SLUM LOCATIONS**

**TOUCHING MORE THAN
A MILLION LIVES**

IN 7 STATES



FOOTPRINTS



Delhi



Sikkim



West Bengal

Chhattisgarh



Raipur



Mumbai

Cooch Behar

Jalpaiguri

Alipurduar

Kolkata

Birbhum

Dantewada

Bijapur

Bengaluru



Chennai

CO-FOUNDERS' AND PRESIDENT'S NOTES



Swarup Ghosh



Arup Ghosh

“ Over the past year, Tomorrow's Foundation has seen significant growth, expanding our initiatives to encompass 12 Sustainable Development Goals (SDGs). We remain focused on our vision to impact 10 million lives by 2047 through self-reliant and sustainable projects. Our rural education project, “Ananda Path,” is now officially recognised and funded by the Birbhum District Administration. Additionally, our Early Childhood Education project spans seven blocks in Birbhum and Kolkata. Our climate action projects in Birbhum, Alipurduar, Jalpaiguri, and Cooch Behar focus on reforestation, clean cookstoves, and methane reduction. We have launched a Water and Sanitation programme in Rajnagar and Khayrasole, and various livelihood projects in Sikkim. Our progress reflects collective resilience, a holistic vision, and strong support from funders, the Government of West Bengal, and Team TF.

”

Arup & Swarup Ghosh
Co-Founders
Tomorrow's Foundation



Anuradha Bhattacharjee



Hello from Tomorrow's Foundation.

Thank you for your support and good wishes and welcome to a brief overview of our exciting projects.

It is the belief and trust that our funders place in us which allows Tomorrow's Foundation to keep pushing ahead to expand its existing projects centred around Education, Skills and Livelihood and to break new ground in areas we have not explored before, such as Climate Action.

Our new Early Childhood Education (ECE) Project in rural West Bengal, in the District of Birbhum, is one such example. The five years of experience and insight gained through our former projects in Primary Education in the same geographical location of Birbhum (Sahaj Path, Agamir Pathshala and Ananda Path 1) gave us the courage to increase the bandwidth to add Early Childhood Education (ECE) to our project portfolio.

The ECE Project in Birbhum covers foundational learning at the Pre-Primary stage, for children in the age group 3-6 years. The existing centres of the Integrated Child Development Scheme (ICDS) serve as our classrooms and community resource persons are employed as teachers. We have also started ECE in Kolkata, running in tandem with our Enhanced Primary Level Intervention (EPLI) Project. This offers remedial coaching and bridge learning to students from Class 1-5 in Government Schools, under the Samagrah Shiksha Mission (SSM).

Additional funding now supports the expansion of our Skills and Livelihood Projects. Existing ones have been scaled up and new ones started in Kolkata, as well as in Howrah and Hooghly. Young people who cannot complete their education because of poverty and other forms of societal marginalisation are encouraged and empowered.

We help them finish schooling through Open Schools and provide market-linked skill-building opportunities that lead to jobs or micro-business ventures.

In Birbhum, our skilled women beneficiaries thrive with their kitchen gardens, cultivating vegetables for home consumption and sale. They've embraced new cash crops like Moringa, Bananas, and Mushrooms, earning income, mentoring others, and supporting their families' nutritional needs.

Moving from crops to water resource management, we focus on water conservation, recharging aquifers, and sustainable irrigation practices, including innovative methods like Alternate Wetting and Drying for rice cultivation.

Our Climate Action project in North Bengal promotes social forestry for soil conservation, reforestation, and greenhouse gas reduction, laying the groundwork for carbon credits.

Thanks to generous donations, Project Charaibeti supports 40 differently-abled children in developing motor skills, gaining basic education, and experiencing self-worth through play and social activities.

A big thanks to our dedicated TEAM TF, whose hard work and commitment are the backbone of Tomorrow's Foundation.

We will walk farther and dream bigger, because you are there.



Anuradha Bhattacharjee
President
Tomorrow's Foundation

Our Funders



National Urban Livelihoods Mission
Ministry of Housing & Urban Poverty Alleviation

Industry can do it

Sous égide de la
Fondation Caritas France



A CHILD IN SCHOOL HAS A FUTURE



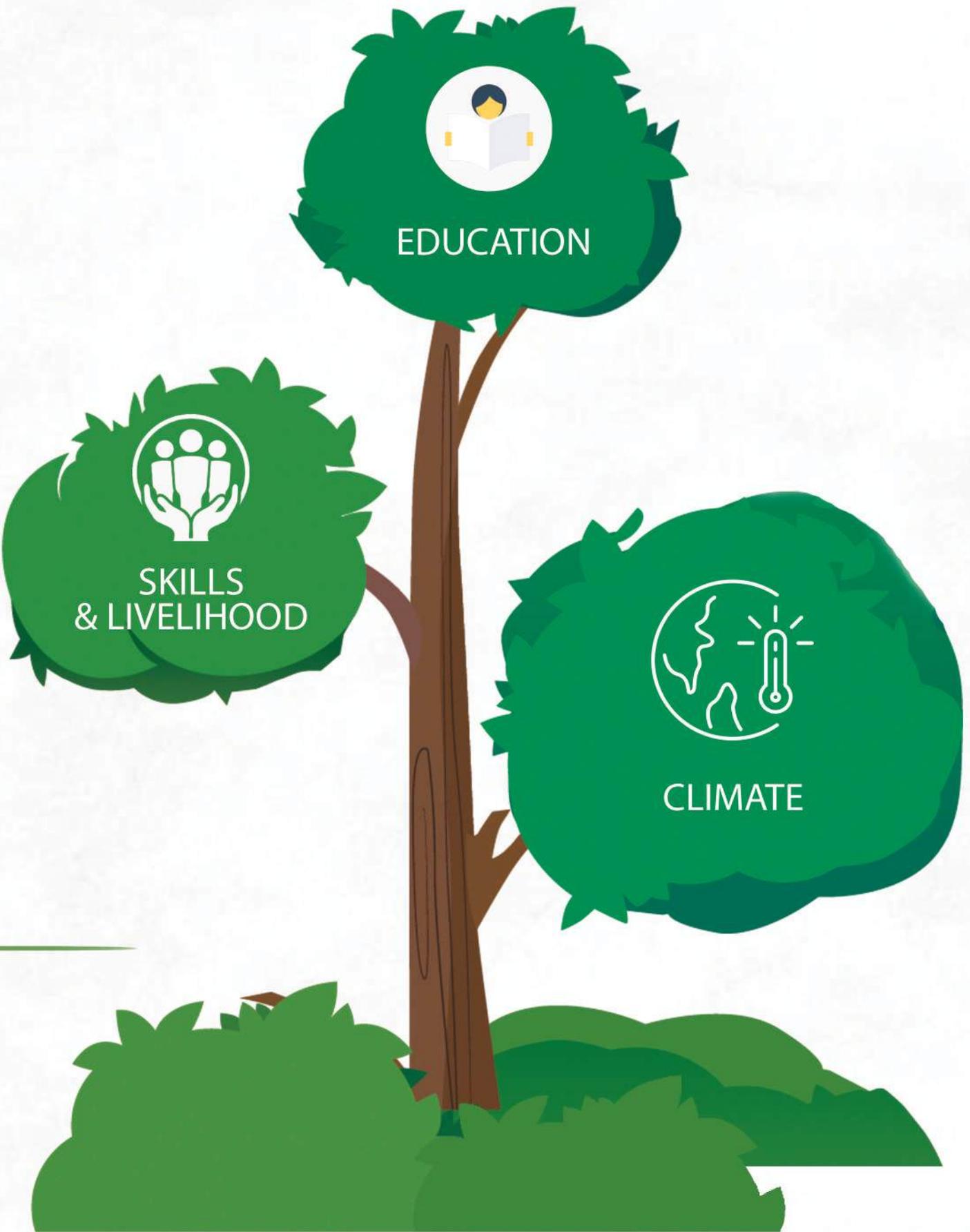
LILY FOUNDATION

State Urban Development Agency (SUDA), West Bengal



Fashion Embroidery Studio Srl





Our Verticals



EDUCATION



Community Centres and Government SSM schools in the city of Kolkata, West Bengal



361



DSV CHARITABLE FOUNDATION

EARLY CHILDHOOD EDUCATION (URBAN)

PROJECT OUTLINE

Tomorrow's Foundation has been involved with bridge learning and remedial learning for primary level students in the city of Kolkata for many years. The accumulated experience from its own Model School Project with the Kolkata Municipal Corporation for ten years and then, the Enhanced Primary Level Intervention (EPLI) Project which started in 2018 for Samagrah Shiksha Mission (SSM) schools - has provided a robust evidence base for getting involved with Early Childhood Education in Kolkata..

PROJECT GOAL

To improve the school readiness of children in the age group 3-6 years.
To develop the necessary preschool skills of children such as Writing Readiness, Phonological Awareness, Fine Motor Skills, Gross Motor Skills, Expressive Language, Receptive Language, Attention and Concentration and Social Skills.
To prepare a cadre of youth trained to be community resources in the Early Childhood Education project.
To enable parents to support their children in early childhood development and formal school readiness.

HIGHLIGHTS

The programme currently serves 361 students, including 171 girls and 190 boys, across 5 schools and 5 specially established community centres.
To ensure quality education, regular training sessions are conducted for community teachers, and consistent visits to schools and community centres are organised.
Additionally, the programme includes meetings with mothers to foster community involvement and support for the students.



**Birbhum
(Rajnagar,
Khayrasole,
Labpur,
Illambazar,
Sainthia,
Rampurhat I
Suri I), WB**



6000



**Harish and
Bina Shah Foundation**

EARLY CHILDHOOD EDUCATION – ANANDA PATH 2 [RURAL]

PROJECT OUTLINE

The Government of India's Right to Education (RTE) Act (2009) covers children aged 6-14, excluding those under 6. An Amendment to Article 45 now requires the state to provide early childhood care and education for children until age six. Section 11 of the RTE Act directs State Governments to provide preschool education for children aged 3-6 to prepare them for primary education.

Tomorrow's Foundation, with its experience in remedial and bridge learning for marginalised children has launched Ananda Path 2, an Early Childhood Education initiative. This will address foundational learning for children aged 3 to 8, ensuring a smooth transition from preschool to Grade 2.

PROJECT GOAL

To improve the school readiness of children in the age group 3-6 years. To develop the necessary preschool skills of children such as Writing Readiness, Phonological Awareness, Fine Motor Skills, Gross Motor Skills, Expressive Language, Receptive Language, Attention and Concentration and Social Skills. To train a cadre of youth to be community resources in the project and enable parents to support their children in early childhood development and formal school readiness. To enhance learning outcomes for children enrolled in government primary schools and ensure they achieve early numeracy and literacy goals.

HIGHLIGHTS

Engaged 10,783 children (5,232 boys and 5,551 girls) through the Ananda Path project across 320 villages in Birbhum District, partnering with the ICDS department and the District Administration. Trained 233 rural youth as community educators, organised 813 community meetings, and sensitised 6,987 people on parenting, health, hygiene, government schemes, and social taboos. Achieved 89.24% progress in Bengali, 87.93% in English, and 81.44% in Math in elementary education, with a 30% improvement in early childhood education.



34 schools
and 9
community
centres in
the city of
Kolkata, WB



6571



Mennonite Central
Committee

PRIMARY EDUCATION EPLI (URBAN)

PROJECT OUTLINE

Since its inception, Tomorrow's Foundation's education vertical has focused on helping children from poor and marginalised sections cope with basic primary education in Government schools. First-generation learners often struggle, leading to dropouts or reliance on costly, ineffective private tuitions. The TF EPLI model works with Government Teachers in SSM schools, providing additional resources like para-teachers who offer remedial coaching for weaker students. This approach has significantly reduced learning gaps, improved literacy and numeracy levels, and helped children become age-appropriate for their classes.

PROJECT GOAL

Address learning gaps with remedial classes to help weaker students meet mainstream standards.
Make learning joyful and stress-free with customised, activity-based teaching manuals aligned with the government curriculum.
Promote the use of TF's TLM to the SSM Chairman and government school teachers.
Engage parents in the classes especially mothers, to support children's learning at home.
Involve mothers in TLM preparation to give them ownership of their children's education and make learning fun and effective.

HIGHLIGHTS

Happy parents, eager to support their children's education at home, participated in workshops conducted by the EPLI team, learning to create engaging home-based TLMs. The initiative, praised by government teachers, involved 956 parents. Additionally, EPLI has established community coaching centres for Bengali and Hindi medium students from various government primary schools, reaching 246 children across 9 centres. The team's efforts have shown a gradual decrease in the number of targeted students needing bridging support, highlighting the success of these interventions.



Kolkata,
Howrah &
Hooghly,
West Bengal



27000



ITC LIMITED



PRIMARY EDUCATION & ADOLESCENT EMPOWERMENT PROGRAMME (URBAN and PERI-URBAN)

PROJECT OUTLINE

This programme is targeted towards both Primary School Students as well as Out-of-School Adolescents and Youth. Drawing on the experience of its own concurrently running projects in both sectors, Tomorrow's Foundation has now expanded its reach within Kolkata City and also, in Greater Kolkata (Howrah and Hooghly).

PROJECT GOAL

Improve the Age-Appropriate Learning Level In Government Primary Schools in Howrah and Hooghly Districts.
Empower Out-Of-School Adolescents in Kolkata through Open Schooling and Life Skills Training.

HIGHLIGHTS

Howrah - Total Govt. Teachers on boarded: 42 (April & May 2024)
Total Community Mothers reached: 93;
Target Schools covered: 23 (April & May 2024); Students reached: 1257
Hooghly - Total Govt. Teachers on boarded: 91; Total Community Mothers reached: 44 ; Students reached: 2142
Kolkata - Community Screening of Adolescents: 221; Adolescents reached across 14 communities;
Adolescents' Meet /Orientation: 100 adolescents were oriented on rights and entitlement
Adolescent Meets Organised: 15



Kolkata
(Ward 80)
West Bengal



370



DSV CHARITABLE FOUNDATION,
LINDE INDIA

ADOLESCENT EMPOWERMENT PROGRAMME (URBAN)

PROJECT OUTLINE

Many teenagers living in poor and marginalised conditions, are unable to complete their education because of pressures to drop out, get a job and contribute to the family finances. Lack of education forces such youngsters to abandon their dreams of ever getting free of the poverty cycle because they are not equipped to enter the job market. Tackling this situation is of critical importance as the potential of such youth to contribute to the country's development as responsible citizens is immense. They need to be empowered to believe in themselves and to be given an opportunity to complete their education.

PROJECT GOAL

Identify children and adolescents in slums who are out of school, in exploitative labor situations (such as leather and tobacco leaf rolling, and others) and lack access to education. Identify children and adolescents who are rag pickers or work in small family enterprises (such as canteens and roadside eateries). Mobilize the community to understand the need to support their children's educational aspirations. Advocate with local employers to allow these youngsters to study through the open schooling program and keep their jobs with flexi-timing.

HIGHLIGHTS

Total students appeared for Secondary and Higher Secondary Board Exams, April/May 2024:18. Qualified students: 6
Class 12: 3 boys passed.
Class 10: 3 students passed (1 girl, 2 boys).12 Students got a Compartmental Pass.



**Kolkata,
West Bengal.
Centre at
Raja Bazaar,
Sealdah**



40



INFLOW TECHNOLOGIES, PVT. LTD.

SPECIAL EDUCATION PROGRAMME (URBAN)

PROJECT OUTLINE

Address the need-gap of inclusive education for differently abled children who, despite the official Policy, are generally left to fend for themselves in Govt. Schools and cannot cope with their lessons. No special teacher is provided for such children and they are unable to keep up with the other children. This leads to acute frustration and demotivation.

PROJECT GOAL

Ensure that differently-abled children receive basic education aligned with the government curriculum, tailored to their individual capacities.
Target Group: Children with Intellectual Disabilities, ages 5-18.
Approach: Small group work and 1:1 intervention for severe cases.
Programme: Customized to each child's needs and goals.
Environment: Supportive and joyful, encouraging self-expression through play, singing, and dancing.
Parental Involvement: Essential for the child's progress.
Hybrid Attendance: 4 days in-person at the Centre and 1 day online, which helps the physically challenged children.

HIGHLIGHTS

Awareness programme conducted in the community.
Class observation by parents.
Ex-students' follow-up.
On-going Community Visits.
12 students benefited from Physiotherapy sessions.



Dantewada
and Bijapur,
Chhattisgarh



95



DEPARTMENT OF WOMEN AND CHILD
DEVELOPMENT, GOVERNMENT OF CHHATTISGARH.

CHILD PROTECTION PROGRAMME, CHHATTISGARH

PROJECT OUTLINE

The management of Shelter Homes for Children in need of care and protection under the Juvenile Justice Act. Tomorrow's Foundation has been engaged in this activity for many years, both with government support and with funds from partners such as UNICEF and IKEA Foundation, at different times.

PROJECT GOAL

Manage a residential hostel for marginalised children who are orphaned, abandoned or otherwise vulnerable because of social and political de-stabilization and insurgency. Offer facilities such as education, sports (football), healthcare, nutrition and community support. Provide a happy and sheltering environment for troubled children so that they can grow up safely and with a feeling of security.

HIGHLIGHTS

From April to August 2024, the Uttaran Bastar Project engaged 95 children (37 boys and 58 girls) in promoting secure childhoods and comprehensive development in the Naxal-affected districts of Bijapur and Dantewada, Chhattisgarh. In collaboration with the Women and Child Development Department, the children participate in formal education, sports, cultural events, health programmes, and vocational training. The project includes daily yoga, monthly health check-ups and festival celebrations. Additionally, 18 children have been restored to their families, with 9 linked to aftercare services.



SKILLS



LIVELIHOOD



Durgapur,
West Bengal



100



AIR WATER INDIA PVT LTD.

GENERAL DUTY ASSISTANT TRAINING PROGRAMME

PROJECT OUTLINE

The project focuses on skilling youth through income-oriented hard and soft skills, in this case - working in hospitals as care-givers (non-medical and nursing), thus filling a critical need-gap in the sector.

PROJECT GOAL

Create a pool of motivated and employable young people who have confidence in themselves and in their future.
The inability to get jobs leaves thousands of youth unemployed in the country - thus imparting skills which focus on employability is of critical importance.

HIGHLIGHTS

The felicitation programme for the First Batch was successfully conducted on July 18, 2024, with the funders attending the event. 25 candidates have been placed as GDAs at Bengal Hospital in Bidhannagar, Durgapur (Paschim Bardhaman District, West Bengal).



Kolkata
West Bengal



120



AIR WATER INDIA PVT LTD

HOME APPLIANCES TRAINING PROGRAMME

PROJECT OUTLINE

The project focuses on skilling youth through income-oriented hard and soft skills, in this case — the repair of home appliances, a high-growth sector, which can ensure jobs with companies as well as provide the foundation for self-employment.

PROJECT GOAL

Impart skill training to young people so that they can easily find jobs, either with companies or start their own small, business enterprises for repairing mobile phones, laptops, air conditioners, microwave ovens, etc. Many youth are unable to get jobs even after completing school, while others are school drop-outs. Without learning a skill, most young people turn to daily labour or follow their parents into temporary employment in the unorganised sector. There is also a high level of out-migration which destabilises family structures.

HIGHLIGHTS

Training has been completed for 120 students



Kolkata
West Bengal



560



SALAAM BOMBAY FOUNDATION,
BRAITHWAITE & CO. LTD, INDIA CARBON LIMITED

VOCATIONAL SKILLING PROGRAMME FOR SCHOOL STUDENTS

PROJECT OUTLINE

Under the Government of India's National Education Policy, Skills@School for Secondary and Higher Secondary Level Students has been defined as a way to prevent drop-outs and to offer skills with livelihood potential. Tomorrow's Foundation has run its Skills@School Programme in Government schools for many years. This programme is targeted towards students from poor and marginalised families, with a special focus on girls. The skills training covers both technical and non-technical areas, with an additional life-skills component.

PROJECT GOAL

Instil a sense of self-worth, confidence and empowerment. Offer a means of earning an income even while completing school. This reduces family pressure on the students to leave school and start earning. In the case of girls, learning a skill prevents early marriage or coercion into helping with housework instead of studying.

HIGHLIGHTS

The programme runs in 50 government schools in Kolkata with training in Jewellery Design, Mobile Repair, Robotics, Beauty & Wellness & Home Appliances Repair. Till Date, 8000 students have benefited through this programme.

Rahul Shaw, alumni student from Alipore Takshal Boys set up a mobile repairing shop and is able to earn Rs.30,000 per month. Haiqa Parwez, alumni student from Parsi Bagan became a professional beautician and earns Rs.20,000 per month.



Kolkata WestBengal



2500



SALAAM BOMBAY FOUNDATION

PREVENTIVE HEALTH EDUCATION PROGRAMME

PROJECT OUTLINE

This project has evolved from two past TF Programmes - Youth Empowerment Programme as well as the Global Tobacco-Free Kids Programme.

Young people from poor and marginalised families are often under peer pressure to consume alcohol or start smoking at an early age. In addition, with low income streams, there is little emphasis on healthy, hygienic living and no awareness about nutritious food habits.

PROJECT GOAL

Create awareness about the ill-effects of tobacco consumption.
 Create awareness about the importance of nutritious food habits & how it is possible to grow micro-greens at home.
 Demonstrate how to cope with mental stress and how to stay healthy with proper exercise and maintenance of personal hygiene.

HIGHLIGHTS

Till date 12000 students have been sensitised. Selection of 25 schools completed.
 Currently, list of 2500 students compiled, with consent from parents.
 On-going Sensitisation plus activities on Saying No to Tobacco, Starting a NutriGarden, and Mental Health Awareness.
 Baseline and Endline Project Surveys completed.
 Induction of a trained Healthcare professional and a Nodal Teacher for the Project.



Delhi,
Mumbai,
Bangalore,
Chennai,
Chhattisgarh,
rural West
Bengal,



488



LP4Y

LIFE PROJECT 4 YOUTH

PROJECT OUTLINE

LP4Y's mission is to support young adults, especially women aged 18-24, in achieving sustainable integration into society. The programmes have been running in India since 2015 with pinpointed skills training along with focus on soft skills. The youth participate in micro companies which are established as a part of the training course, with pedagogy. The focus of these micro companies is to provide some kind of social improvement scheme within the community.

PROJECT GOAL

Advocate for the rights and inclusion of excluded youth, raising awareness and campaigning for policies that address their specific needs. Actively engage with civil society networks and corporate partners to provide professional exposure, internships and job opportunities for youth.

HIGHLIGHTS

Student Mobilisation drives completed. Event organised to generate awareness about the exclusion of Tribal Communities from mainstream societal development. Awareness drives on identifying multiple forms of Gender Violence and how to prevent them or seek redressal.



SIKKIM



180



NABARD

ANIMAL HUSBANDRY LIVELIHOOD PROGRAMME

PROJECT OUTLINE

Animal husbandry plays a crucial role in enhancing livelihoods, particularly in rural areas. It provides a steady source of income through the sale of animal products like milk, eggs, meat, and wool. Livestock farming also offers employment opportunities and supports food security by supplying essential nutrition. Integrating animal husbandry with agriculture can improve farm productivity and sustainability, helping communities achieve economic stability and resilience.

PROJECT GOAL

Provide a steady source of income in rural households.
Improve all-round health, nutrition and the basic standard of living.

HIGHLIGHTS

First batch of goat vaccination and distribution has been done with 12 units completed.
Fodder plantation completed.
First phase of shed materials (tin sheets for walls and roofs and cement) distributed amongst 60 households.
80 Goats (Black Bengal breed) have been procured.
Livestock distribution is underway, with recipients currently rearing the animals. In six months, the livestock will mature, multiply, and contribute to additional income generation.



Labpur,
Birbhum,
West Bengal



500



PWC FOUNDATION



REGENERATIVE AGRICULTURE PROJECT

PROJECT OUTLINE

An offshoot of the earlier Shivansh Organic Farming Project and NutriGardens, this Project empowers women as agri-entrepreneurs to utilize fallow land, adopt organic farming methods, grow vegetables and fruits for family consumption and for sale (Bananas, Mushrooms, Moringa. Kitchen Garden vegetables).

PROJECT GOAL

Develop a sustainable source of income for women.
Develop leadership and mentoring skills.
Develop confidence to take produce to the market and engage in selling.
Develop management skills to run the Farmer Producer's Organisation.
Develop food security.
Improve health and nutrition of the family.

HIGHLIGHTS

Land preparation, seed distribution, and sowing for the pre-Kharif season, benefitted 500 farmers.
Additional activities included vegetable production, data collection (103 farmers), vermicompost unit setup (300 farmers), and vegetable nursery creation for the pre-Kharif season (100 farmers).
Other initiatives: submersible installation, portable pump distribution, seed bank setup, biofertiliser production and natural pest management.
Beneficiaries: 1,560 farmers.



**Rajnagar,
Khayrasole,
Birbhum
District,
West Bengal**



20000



WATER FOR PEOPLE

WATER & SANITATION PROGRAMME

PROJECT OUTLINE

This project aims to rejuvenate local water resources through groundwater recharge and drinking water conservation. It involves constructing recharge wells, rainwater harvesting systems, and promoting water-saving practices.

PROJECT GOAL

Secure a reliable water supply for agriculture and drinking.
Improve agricultural productivity.
Improve WASH indicators for health and a better quality of life.

HIGHLIGHTS

Water and Sanitation Activity has made notable progress. The baseline survey involved 3,008 participants, and community mobilisation efforts reached 10,000 beneficiaries. In addition, pond and *hapa* excavations helped 150 individuals, while rooftop rainwater harvesting structures benefited 3,000. The installation of a fluoride mitigation filter improved water quality for 500 people, and sanitation awareness meetings involved 200 individuals across four sessions.

CLIMATE





**North Bengal:
Jalpaiguri
(8 blocks),
Alipurduar
(6 blocks)**



252.89(Ha)



EcoAct



ASHA PROJECT – REFORESTATION

PROJECT OUTLINE

Tomorrow's Foundation is leading a reforestation initiative that involves: Assessing soil quality, calculating carbon benefits and monitoring tree health. Supporting landowners with nursery practices, selecting the right trees and planning planting layouts.

PROJECT GOAL

Restore ecosystem health by planting native, multi-species trees on degraded land. Involve small farmers and tea-garden fallows in sustainable land use through reforestation. Boost biodiversity, improve soil fertility and increase carbon capture through diverse tree planting.

HIGHLIGHTS

Fencing: 229.09 ha completed, 23.8 ha ongoing. Plantation: 199.07 ha completed, 21.07 ha ongoing. Pit digging and lime distribution done. Agreements with landowners signed. Land structure mapping: 100% completed. Plot demarcation, fencing, fertiliser distribution, and cleaning ongoing. Indigenous & naturalised species planted: Boyra, Chap, Chikrashi, Gamar, Jam, Jarul, Kathal, Khayer, Lebu, Mahagoni, Neem, Panisal, Shimul, Sirish, Supari, Teak, Toon. Planting target: 275,000 saplings.



Labpur,
Birbhum,
West Bengal



4720



SELF-FUNDING



ALTERNATE WETTING & DRYING PROJECT

PROJECT OUTLINE

Introduce Alternate Wetting and Drying (AWD) techniques in irrigated winter rice paddies to conserve water.

PROJECT GOAL

Enhance rice yields and reduce greenhouse gas emissions through optimised irrigation practices.
Engage farmers in training and adoption of AWD to improve sustainable rice production.

HIGHLIGHTS

A survey is ongoing, covering 3,866 hectares of land, involving 4,625 farmers.
A trial of AWD (Alternate Wetting and Drying) was conducted with 3 farmers during the last winter paddy season, achieving a 35% reduction in water use without affecting yield. A monsoon AWD trial is currently underway with 5 farmers.



Coochbehar
& Alipurduar,
West Bengal



15500

ASHA CHULLAH PROJECT (IMPROVED COOKSTOVE DISTRIBUTION)

PROJECT OUTLINE

Manufacture and deploy improved biomass cookstoves in rural and farm households to reduce indoor air pollution.

PROJECT GOAL

Enhance fuel efficiency and reduce deforestation by promoting cleaner cookstove technology. Train local communities on the use and maintenance of improved cookstoves for better health and improved environment.

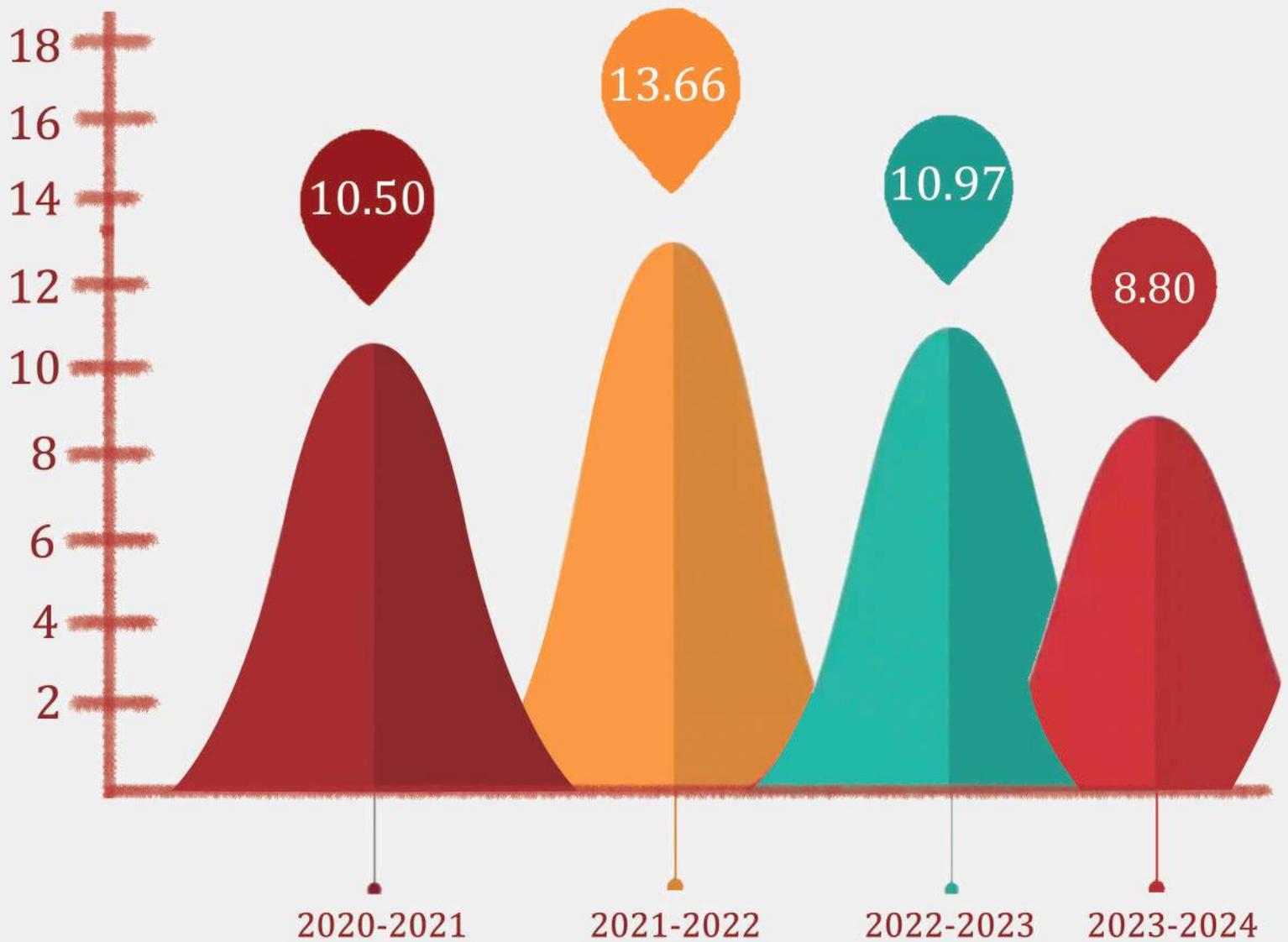
HIGHLIGHTS

A Kobo Data Collection App training was provided to project and field staff for organising data collection and management. 15,500 cookstoves were assessed across 7 blocks in Coochbehar and 4 blocks in Alipurduar. A 300-household baseline survey was completed in April 2024, and data sent to EcoAct. A 200-household Baseline Kitchen Performance Test was conducted in June 2024, with ongoing data validation and carbon savings calculations. A Local Stakeholder Consultation meeting is planned for October 2024.

FINANCIAL STATEMENT

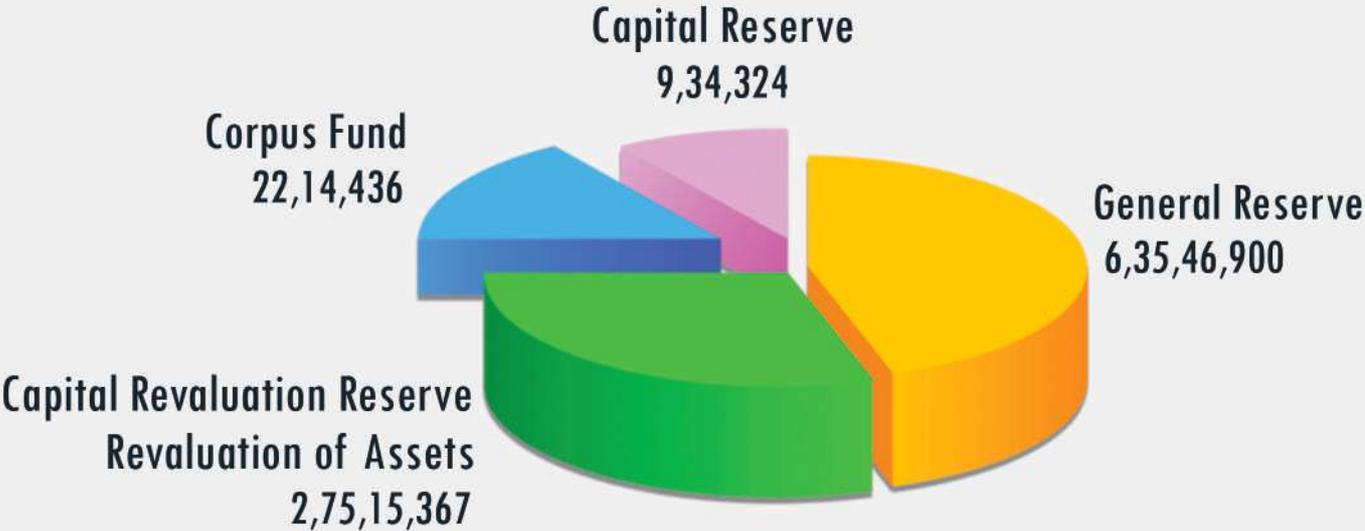


ANNUAL REVENUE (IN CRS)



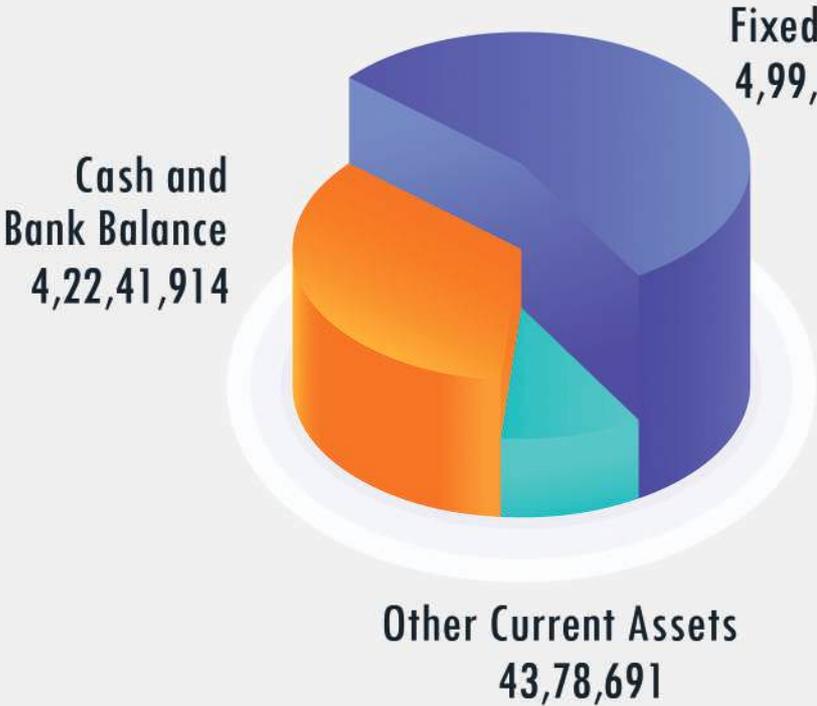
SOURCES OF FUNDS

Capital Fund

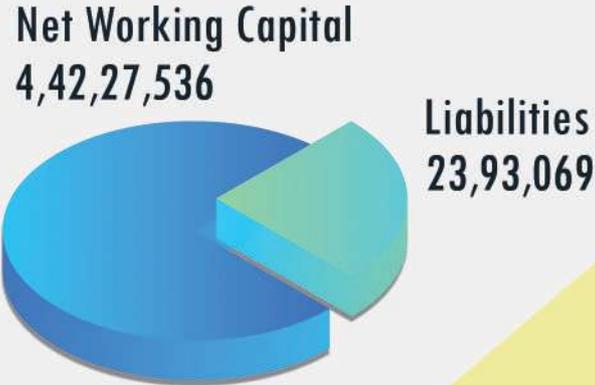


APPLICATION OF FUNDS

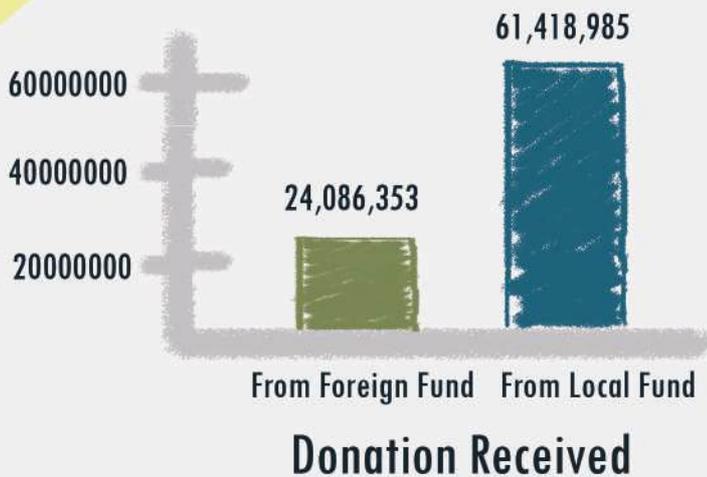
Fixed Assets, Current Assets Loans and Advances



Current Liabilities and Provision



INCOME

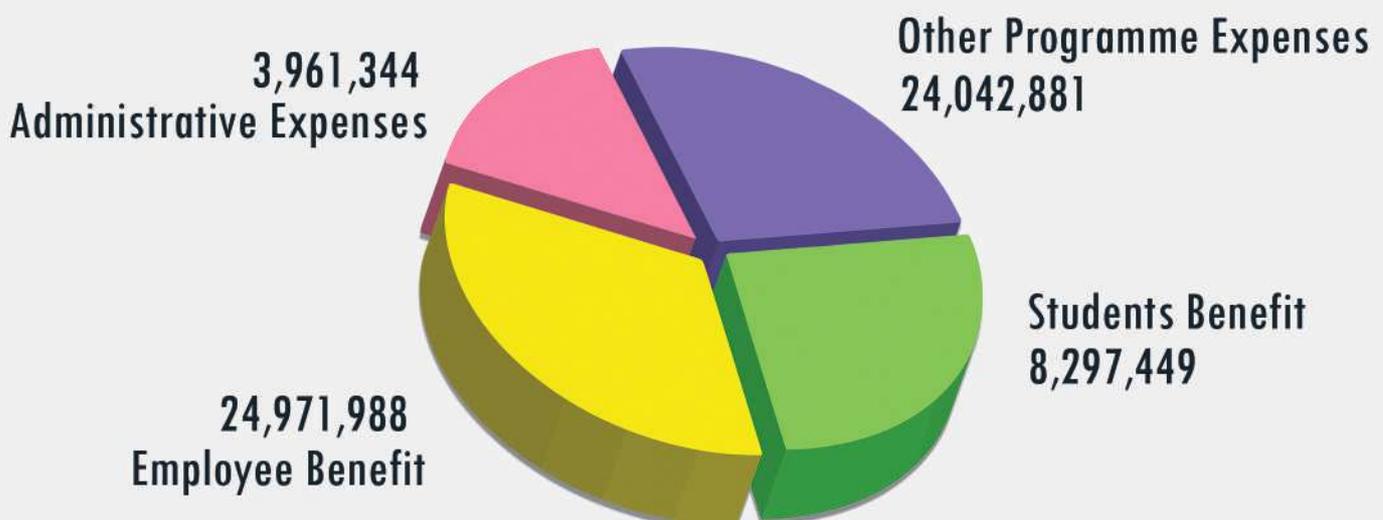


EXPENDITURE

Expenditure from Foreign Fund



Expenditure from Local Fund



24,971,988
Employee Benefit

Audit Report

Chowdhury Basu & Ray

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT

The Members
Tomorrows Foundation,

1. Report on the financial Statement:

We have audited the accompanying financial statements of Tomorrows 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 2024, 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 2024; and
- b) In the case of the Statement of Income and Expenditure of the excess expenditure over income of the Society for the year ended on that date;

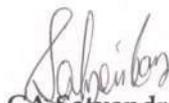


- c) In the case of the Receipt and Payments Account of the gross receipts and payments.

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: 24054984BKCPHZ5446



Place: Kolkata

Date: 16/08/2024

TOMORROW'S FOUNDATION.

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

the Payment of Gratuity Act, 1972. The gratuity fund assets and gratuity fund liabilities as on 31.03.2024 is Rs.1372798.00 and recognized gratuity fund assets during the year 2023-24 is Rs.1609002.00

2 NOTES ON ACCOUNTS:

a) The total depreciation of ₹ 4833099.00 has been allocated between Capital Reserve, revaluation reserve and Income and Expenditure Account during the year under audit. Out of the above, an amount of ₹149437.00 has adjusted against Capital Reserve, Rs.827681 has adjusted against revaluation reserve and the balance amount of ₹ 3855981.00 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.

Commitments.

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:

(a) Capital commitments of Rs Nil for the current year (P.Y. Rs Nil), which represent the aggregate amount of capital expenditures contracted for but not recognized as paid or provided for at the period end;

Revaluation of Immovable property:

The effective date of revaluation of the immovable property is 23.08.2022.

The location or address of the immovable property is 417- Hossenpur, ward No.108, Kolkata-700107.

Name of the reported owner and his/their address is 417-Hossenpur, Wadr No-108, Kolkata-700107, Mobile No.9903266128.

Name of the independent Registrar Valuer: Tusher Kanti Roy, B.C.E.MI.E.F.I.V Chartered Engineer & Approved valuer, Regn: IBBI/RV/07/2019/12507.

Method Adopted Valuation: Revaluation of Land: By adopting GLR: $\text{area} \times \text{rate} = 3498 \text{sq.ft} \times \text{Rs.} 3281.25/\text{per sq.ft} = 11477812$

By adopting Prevailing Market Rate: $3498 \text{sq.ft} \times \text{Rs.} 6000 = 20988000$

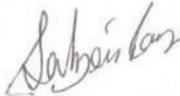


- c) In the case of the Receipt and Payments Account of the gross receipts and payments.

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- 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: 24054984BKCPHZ5446

Place: Kolkata
Date: 16/08/2024

TOMORROW'S FOUNDATION
417, Hossenpur, KMC Ward No -108, Kolkata - 700107
Income and Expenditure Account for the year ended 31st. March2024

PARTICULARS	Note	31st March 2024	31st March 2023
		Amount(Rs.)	Amount (Rs.)
A INCOME			
1. Donation Received and Receivable			
From Foreign Fund		24,086,353	45,178,608
From Local Fund		61,418,985	62,138,213
TOTAL	11	85,505,338	107,316,821
2. Other Income			2,468,632
From Foreign Fund		1,489,587	
Form Local Fund		1,225,530	
TOTAL	12	2,715,117	2,468,632
TOTAL INCOME (1+2)		88,220,455	109,785,453
B EXPENDITURE			
1. Expenditure from Foreign Fund			
Direct Program Expenses	13	36,867,921	35,992,200
Administrative Expenses	15	3,666,013	4,256,215
TOTAL FCRA EXPENDITURE		40,533,935	40,248,415
2. Expenditure from Local Fund			
Students Benefit	16	8,297,449	5,048,810
Employee Benefit	17	24,971,988	20,187,053
Other Project Expenses	18	24,042,881	23,587,062
Administrative Expenses	19	3,961,344	3,935,227
		61,273,662	52,758,152
TOTAL LOCAL EXPENDITURE (B1+B2)		101,807,597	93,006,567
Depreciation and write off	6	3,855,981	3,767,775
TOTAL		3,855,981	3,767,775
GRAND TOTAL		105,663,578	96,774,342
EXCESS INCOME OVER EXPENDITURE		(17,443,123)	13,011,411
(Transfer to General Reserve)			

The Notes no - 1-19 form an integral part of the Financial statement

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

Satyendra Nath Roy
[Satyendra Nath Roy - Partner]
Membership No - 054984
UDIN No. : 24054984BkCPHZ5446
Date : 16-08-2024
12 Chowringhee Square , Kolkata - 700 069



For Tomorrow's Foundation

Abhijit Chatterjee
President

For Tomorrow's Foundation

Kalpna Sen Basat
Secretary

For Tomorrow's Foundation

Binoy Mohan Paul
Treasurer

TOMORROW'S FOUNDATION

417, Hossenpur, KMC Ward No - 108, Kolkata -700107

Notes forming part of the Income & Expenditure Account for the year ended 31st march 2024

Particulars	31st March 2024	31st March 2023
	Amount	Amount
Note - 12		
Donation		
Foreign	24,086,353	45,178,608
Local-	61,418,985	62,138,213
Sub Total :	85,505,338	107,316,821
Note -13		
Other Income		
a) FCRA		
Interest on Savings	629,973	240,754
Interest on Fixed Deposit	642,847	310,126
Interest on MID	216,767	577,691
	1,489,587	1,128,571
b) Non FCRA		
Miscellaneous Receipts	6,000	8,567
Interest from Savings Bank Account -	1,006,110	663,578
Interest from MID	5,406	54,464
Interest on Savings - ITC	12,411	
Interest on Fixed Deposit		4,267
Gain from Gratuity	195,603	144,600
Expected income on plan Assets		94,373
Liabilities Written Back		370,212
	1,225,530	1,340,061
Sub Total :	2,715,117	2,468,632
Total Income	88,220,455	109,785,453
Note -14		
Programme Cost - FCRA		
Programme Salary	16,254,778	19,185,742
Welfare Spending	20,613,144	16,806,458
	36,867,921	35,992,200
Note -15		
Administrative Cost - FCRA		
Salaries of Admin Staff	1,671,416	2,394,086
Overhead	1,994,597	1,862,129
	3,666,013	4,256,215
Programme Cost - Local		
Note - 16		
Student Benefit Expenses		
Copies Pencils and Colours etc	30,838	74,751
Books , Education Materials and Support	2,209,458	1,319,789
Admission and Examination Fees and Certification	8,630	426,036
Cloths , Uniforms and Dress Materials	545,987	797,189
Meals	2,883,594	1,788,259
Toiletries, Hygiene and Sanitation		133,226
Bed, Mattress ,Pillows and Utensils	26,700.00	64,200
Health Camp /Medical Expense and Welfare Expenses	1,659,712	141,463
Learning and Skilling Programme and Traing Materials.	932,530	303,897
Total :	8,297,449	5,048,810



TOMORROW'S FOUNDATION

417, Hossenpur, KMC Ward No - 108, Kolkata -700107

Notes forming part of the Income & Expenditure Account as at 31st March.2023

Note - 17	31st March 2024	31st March 2023
	Amount (Rs.)	Amount(Rs.)
Employee Benefit Expenses		
Salary	22,017,692	19,387,296
Staff Welfare	93,613	47,564
Salary - Admin Staff	2,860,683	752,193
Total :	24,971,988	20,187,053

Particulars	31st March 2024	31st March 2023
	Amount(Rs.)	Amount(Rs.)
Note - 18		
Programme Expenses		
Training and Workshop and Skill Training	2,078,342	4,694,855
Tour,Transport Fuel and Other Conveyance	1,822,680	1,692,573
Miscellaneous Expenses	29,032	174,700
Mobilisation Expenses	914,527	1,125,406
Capacity Building		847,576
Sanitaisation and Covid Relief Cost		25,260
Meeting Expenses	4,558	140,924
Documentation and Publication	-	144,255
Purchase for Activity	1,251,792	
Centre Rent	3,122,062	
Project Expenses ITC	1,255,990	
Sports & Cultural Programme and Excursion and Expouser Visit, Spl Day Celebration	81,472	16,360
Expenses for Cultivation and Agricultural Project	7,658,585	2,642,400
Programme Activity and Development and Expenses	4,850,185	8,889,667
Telephone Expenses and Internet Expenses	40,635	138,823
Brokerage Charges		30,000
Electricity Charges and materials for Project site	14,298	214,357
Food and Lodging Expenses	575,525	861,752
Repairing , Cleaning and Maintenance	343,199	1,948,154
Total :	24,042,881	23,587,062

Note - 19		
Administration Cost		
Bank Charges	2,747	4,600
Electric Materials and Charges	313,155	268,883
Annual Maintenance Contract		3,500
Miscellaneous Expense	263,732	445,593
Postage and Courier		5,875
Internal and External Audit Fees	235,060	214,560
Printing & Stationery	121,658	298,816
Management overhead Cost and Office Expenses	5,910	24,550
Office Rent	433,812	584,218
Telephone and Internet Charges	215,246	267,885
Tour,Travelling & Conveyance	732,993	660,808
Taxes and Insurance	12,392	20,465
Tea and Tiffin and Snacks	37,705	104,838
IT Expense	171,841	128,536
Repair, Cleaning and Maintenance	1,414,864	806,879
Interest on Tds and Gratuity	229	95,221
Expenses Written off		
Total :	3,961,344	3,935,227
Grand Total :	101,807,597	93,006,567



TOMORROW'S FOUNDATION
Receipts and Payment Account
For the year ended 31st March'2024

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
Opening Balance			Current Liabilities		
Cash on Hand	7,156		Provident Fund Employee	31,930	
Cash at Bank	25,604,512	25,611,668	Esic Employee	155,311	
			Liabilities for Internet	7,414	
Gratuity Fund		36,732	PF Payable	383,208	
Fixed Assets		120,000	Salary Payable	8,473,464	
Investment		12,678,492	Salary Payable - ITC	15,000	
Other Current Assets			Duties and Taxes	585,630	9,651,957
CRE	5,408,742		Sundry Creditors		25,117,155
Give Foundation	5,374,904		Gratuity Fund		42,899
LP4Y	7,626,145		Liabilities for Expenses		1,058,369
Birbhum Zilla Parisad	2,085,153	20,494,944	Fixed Assets		3,568,559
			Investment		12,400,000
Donation			Deposit - Trainors		9,000
FCRA	24,086,353		Advance to staff against Salary		119,740
Local	61,418,985	85,505,338	Advance to Party		176,900
			Advance to Staff against Expenses		7,254,443
Other Income			Tds Receivable		207,652
FCRA	1,292,121		Admin Cost		4,305,138
Local	1,023,927		Programme Cost		19,488,271
Miscellaneous Receipt	6,000	2,322,048	Capacity Building		13,440
			Cultural Programme		20,990
			Resource Person		12,398
			Programme Implementation Cost		57,515
			Programme Monitoring		668,898
			Programme Salary		31,189,307
			Programme Salary - ITC		1,302,921
			Interest on Tds Paid		229
			Cash and Bank Balance		
			Cash on Hand	14,751	
			Cash at Bank	30,088,690	30,103,441
		146,769,222			146,769,222

The Notes no. 1-11 form an integral part of the Financial Statement

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

Satyendra Nath Roy
[Satyendra Nath Roy - Partner]
Membership No - 054984
UDIN No. : 24054984BKCPHZ5446
Date : 16.08.2024
12 Chowringhee Square, Kolkata - 700 069



For Tomorrow's Foundation

A Bhatta Chapp
President

For Tomorrow's Foundation

Kalpna Sen Barat
Secretary

For Tomorrow's Foundation

Prasanna Mohan Paul
Treasurer

TOMORROW'S FOUNDATION.
417, Hossenpur, KMC Ward No. 108, Kolkata – 700107.

Significant Accounting Policies and Notes on Accounts (Followed in forming Financial Statements for the year ended March 31st, 2024)

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;



TOMORROW'S FOUNDATION.

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

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 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.2365236 has divided between FCRA for Rs.1251931 and Rs.1113305 for non FCRA fund account.

Recognition of Government Grants

9. Government grants available to the enterprise are recognised after complying the following condition.

- (i) where there is reasonable assurance that the NGO will comply with the conditions attached to them; and
- (ii) where such benefits have been earned by the NGO and it is reasonably certain that the ultimate collection will be made.

Recognition of Expenses.

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

FIXED ASSETS:

a) Property Plant and Equipment

1. Property, Plant 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



TOMORROW'S FOUNDATION.

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

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.

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.



TOMORROW'S FOUNDATION.

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

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.

Recognition and Measurement of Liabilities

A liability should be recognised in the balance sheet when and only when:

- (a) it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation; and
- (b) the amount of the liability can be measured reliably.

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.

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

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.

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.

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



TOMORROW'S FOUNDATION.

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

the Payment of Gratuity Act, 1972. The gratuity fund assets and gratuity fund liabilities as on 31.03.2024 is Rs.1372798.00 and recognized gratuity fund assets during the year 2023-24 is Rs.1609002.00

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The effective date of revaluation of the immovable property is 23.08.2022.

The location or address of the immovable property is 417- Hossenpur, ward No.108, Kolkata-700107.

Name of the reported owner and his/their address is 417-Hossenpur, Wadr No-108, Kolkata-700107, Mobile No.9903266128.

Name of the independent Registrar Valuer: Tusher Kanti Roy, B.C.E.MI.E.F.I.V Chartered Engineer & Approved valuer, Regn: IBBI/RV/07/2019/12507.

Method Adopted Valuation: Revaluation of Land: By adopting GLR: $\text{area} \times \text{rate} = 3498 \text{sq.ft} \times \text{Rs.} 3281.25/\text{per sq.ft} = 11477812$

By adopting Prevailing Market Rate: $3498 \text{sq.ft} \times \text{Rs.} 6000 = 20988000$

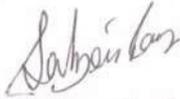


- c) In the case of the Receipt and Payments Account of the gross receipts and payments.

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: 24054984BKCPHZ5446

Place: Kolkata
Date: 16/08/2024

STATE BANK OF INDIA (FCRA BANK ACCOUNT)

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 BANK ACCOUNT)

Account Name	Tomorrow's Foundation
Account Number	50210014014203
Branch	KASBA
Branch Code	1023
IFSC	BDBL0001023
ADDRESS	267, Rajdanga Nabapally, Kasba Kolkata - 700107





BANK & REGISTRATION DETAILS PARTICULARS

Society Registration	SO086745 OF 97-98 Dt. — 24.04.1997
PAN	AAATT4262B
TAN	CALT03031A
FCRA	147120560 (valid up to 30.06.2027)
P/TAX	191000484812
EPF	WB/CAL/55501
ESIC	41 00 051165 000 0999
Employer gratuity Scheme	POLICY NO 402022742 with LIC
NGO Darpan	WB/2017/0118625
80G (Exemption Certificate) URN	AAATT4262B24KL01
	From A.Y. 2023-24 to A.Y. 2027-2028
u/s 12 A of the I.T. Act 1961	AAATT4262BE20221
	From AY 2023 to AY 2025 - 2026
CSR 1	CSR00002010
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	

LIST OF GOVERNING BODY

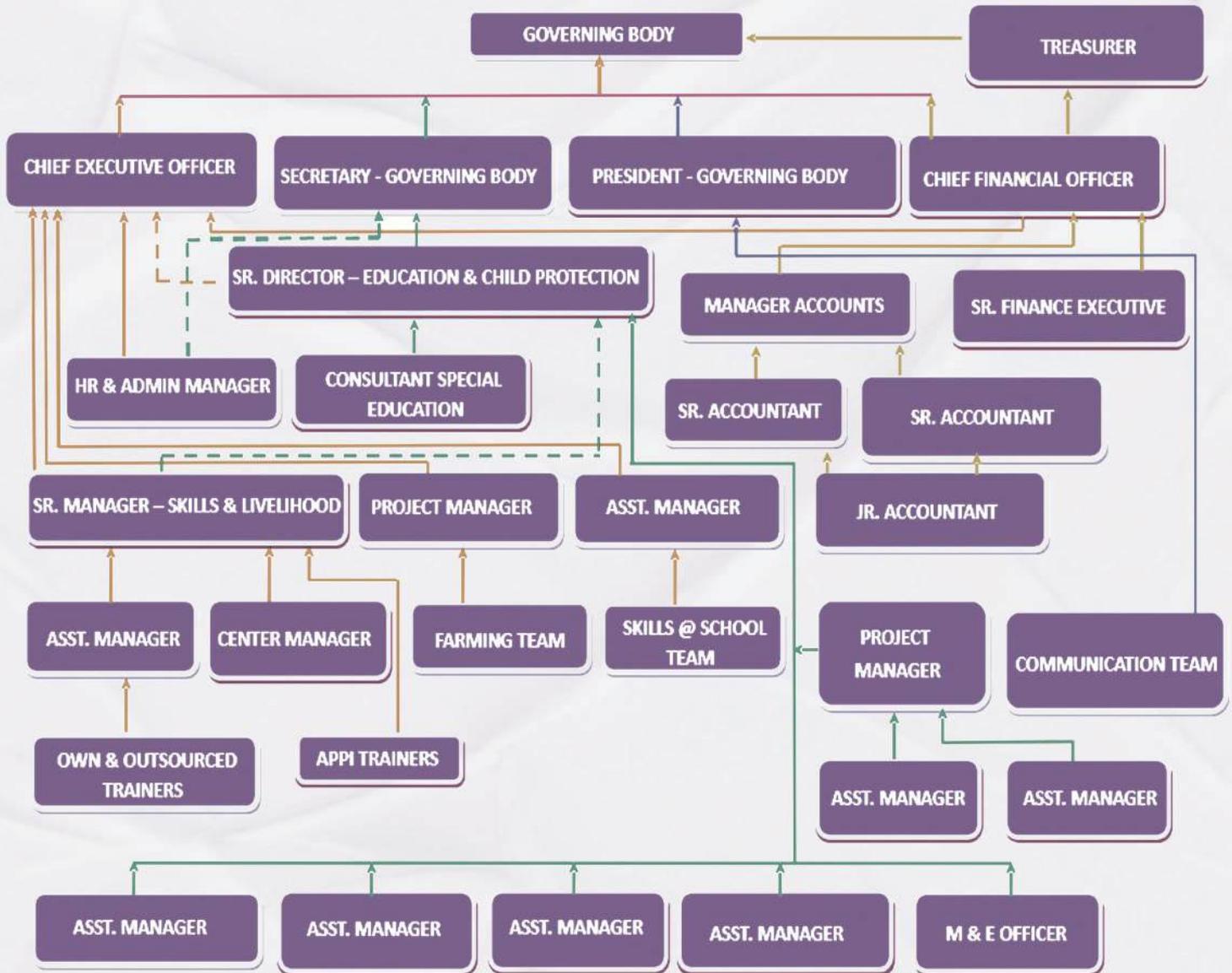
TOMORROW'S FOUNDATION
GUIDING THEM UNTIL THEY CAN



LIST OF GOVERNING BODY MEMBERS FOR THE FINANCIAL YEAR 2023-2024

Srl. No.	Name of the member	Designation	Aadhaar No.	Pan No.	Signature
1	Anuradha Bhattacharjee	President	943322668930	ADXPB9161F	
2	Ranju Ghosh	Vice President	774746625626	ADLPG7420L	
3	Kalpna Sen Barat	Secretary	758757338907	AKMPS1893D	
4	Brojo Mohan Paul	Treasurer	553175770748	ATFPP0843C	
5	Debabrata Ghosh Dastidar	Member	954716807360	ACVPG9524G	
6	Devasis Gupta	Member	694370227233	ADFG7273B	
7	Shreyasee Ghoshal	Member	301872647407	AVSPG5753B	
8	Soumendra Mohan Basu	Member	410989375521	AHGPB9801K	

ORGANOGRAM



OUR TEAM STRENGTH

299

THANKS TO OUR SUPPORTERS

Creative Foundation

Give Foundation

Harish and Bina Shah Foundation

India Carbon Charitable Trust

Linde Foundation

Salam Bombay Foundation

Smile Foundation

Air Water India (P) Ltd.

Braithwaite & Co. Limited,

Dsv Air & Sea (P) Ltd.

Ge Oil + Gas India PR

Inflow Technologies Pvt. Ltd.

Consilio India Private Limited

Calcutta De La Rue A L E'cole

Mennonite Central Committee

Give Foundation

Life Project for Youth

Fondation De France

Embassy Of Luxembourg

PricewaterhouseCoopers (Pwc) India Foundation

Saathire Social Impact Solution Pvt Ltd

Small Industries Development Bank of India

Xavient Software Solutions India Pvt Ltd

Birbhum Zila Parishad

Department of Women & Child Development -Dantewada

Department of Women and Child Development Bijapur

District Mineral Foundation - Birbhum

National Bank for Agriculture and Rural Development

Small Industries Development Bank of India

State Urban Development Agency

Lily Foundation

Ecoact

Air Liquide

Baker Hughes

Thales

Webhelp

Fives Group

Give2Asia

Fondation Claude Castellano

Fashion Embroidery Studio Srl





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

 tf@tomorrowsfoundation.in

 www.tomorrowsfoundation.org.in



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