

Form FC-4

[See rule 17]

Darpan ID*** : WB/2017/0175765

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyani Chand National Stadium, India Gate
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2021

1. (a) Name and address of person/association: Small Change
Social Alpha 3 14th Main Rd Teachers Colony 1st Sector HSR Layout Sector
5 Bengaluru Karnataka 560102, Bengaluru, 560102

(b) FCRA registration/prior permission number and date: 094421806 23/06/2020

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind (value):

(a) Brought forward foreign contribution at the beginning of the year (Rs.) 0.00

(b) Income During the year*:

(i) Interest: 64.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 11853.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 11917.00

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,

e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social, cultural, educational, economic, religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	MM FILMS LIMITED	Institutional	8 CAROLINE PLACE LONDON SW11 5TD, United Kingdom, Email Id: , Website Address :	Social	Social	11853.00

received:

Sl.No	Purpose	Amount
1	Social	11853.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Small Change Social Projects	Social Alpha 3 14th Main Rd Teachers Colony 1st Sector HSR Layout Sector 5 Bengaluru Karnataka 560102 Bangalore Karnataka 560102	0.00	0.00	11917.00	0.00	0.00	0.00	11917.00	0.00
Total			0.00	0.00	11917.00	0.00	0.00	0.00	11917.00	0.00

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association(Rs.): 0.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.) :45.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii):45.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(c) Total purchase of fresh assets (Rs.)

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
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(d) Foreign contribution transferred to other person/associations before 29.09.2020 (The Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(e) Total utilisation in the year (Rs.)(b+c+d) 45.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total(in Rs.)
(i)	Opening Balance of FD	0.00
(ii)	FD made during the year	0.00
(iii)	Less: realisation of previous FD	0.00
	Closing balance of FD	0.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 0.00
- (b) in FC designated bank account: 11872.00
- (c) in utilisation bank account(s): 0.00

5. Details of foreigners as Key functionary/working/associated: 1

6. Details of land and building remained unutilised for more than two year:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	011-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX7760	23/06/2022

(b) Details of another FCRA Account(if any,) for keeping or utilising (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
HDFC BANK LTD	HDFC BANK LTD 13, LAKE AVENUE, KOLKATA WEST BENGAL	+912268461208	support@hdfcbank.com	HDFC0002734	50100213039781	30/08/2017

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address(With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3).	(4)	(5)	(6)	(7)

(i)	any foreign contribution was transferred to any FCRA registered association?	No
(ii)	any foreign contribution was transferred to any Non FCRA registered association?	No
(iii)	any functionary of the Association has been prosecuted or convicted under the law of the land?	No
(iv)	any asset created out of foreign contribution is registered in names other than the name of Association?	No
(v)	any domestic contribution has been created in any FCRA Account?	No
(vi)	the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?	No
(vii)	the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission?	No
(viii)	the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?	No
(ix)	the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?	No
(x)	the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received?	No
(xi)	any fixed asset acquired out of foreign contribution has been sold out?	No
(xii)	sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account?	No
(xiii)	any FD proceeds has been credited in any account other than FCRA Account?	No
(xiv)	any organization/entity not belonging to the Association is being managed/financially supported by the Association?	No
(xv)	the Association has utilised any foreign contribution outside India?	No

*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

Declaration

I/We Shagorika Mcmanus hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.

S. McManus

SHAGORIKA MCMANUS
[Name of the Chief Functionary
(Chief Functionary)]

(Seal of the Association)

SMALL CHANGE
S. McManus
TRUSTEE

J A A & ASSOCIATES

CHARTERED ACCOUNTANTS

No 364, Aswath Lakshmi Mansion
2nd floor, 16th main, 35th 'A' Cross
Jayanagar 4th T Block,
Bangalore - 560041

+91 80 26640820 / 26632099

office@jaa-associates.com

www.jaa-associates.com

Certificate of Chartered Accountant under Foreign Contribution Regulation Act, 2010

The Board of Trustees

Small Change

Fort Lake 4th Floor 39A, Lake Avenue,

Kolkata - 700026

Independent Auditor's Certificate

To the Board of Trustees of Small Change

1. This Certificate is issued in accordance with the terms of our engagement letter dated 04-Oct-2021
2. We, JAA & Associates, Chartered Accountants (Firm's Registration No. 013699s), the statutory auditors of Small Change (hereinafter referred to as "the Trust") having its registered office at Fort Lake 4th Floor 39A, Lake Avenue, Kolkata - 700026. and registered under Foreign Contribution (Regulation) Act, 2010 (FCRA 2010) with the Ministry of Home affairs vide Registration no. 094421806 dated 23-06-2020 of 2020-2021, have examined the relevant audited books of accounts and other records and documents maintained by the Trust for the limited purpose of certifying the particulars contained in the "Statement of Financial Information for the year ended 31 March 2021", comprising the condensed balance sheet as at 31 March 2021, condensed income & expenditure account and condensed receipts and payments account for the year ended 31 March 2021 (hereinafter referred to as "the Statement"), which has been initiated by us for identification.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management including the preparation and maintenance of all accounting and other records. The Trust's Management is responsible for the designing, implementing and maintaining internal control relevant to the preparation of the Statement based on the audited financial statements of the Trust for the year ended 31 March 2021 and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances. The Trust's management is also responsible for ensuring the compliance with the provisions of FCRA, 2010 and the rules framed thereunder.



J A A & ASSOCIATES

CHARTERED ACCOUNTANTS

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Auditor's Responsibility

4. Our responsibility is to provide a reasonable assurance whether the particulars in the Statement are in agreement with the audited books of account and other relevant records and documents maintained by the Trust for the year ended March 31, 2021 and provided to us for our verification.

We conducted our examination of the Statement in accordance with the Guidance note on Reports or certificates for Special purposes (Revised 2016) and Standards on Auditing, both issued by the Institute of Chartered Accountants of India, which include the test checks and concept of materiality. The Guidance notes requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard of Quality Control (SQC) 1, Quality control for firms that perform audits and reviews of Historical Financial Information and other assurance and related service engagements.

Basis for Opinion

5. As indicated in Note 7 to the Statement, the Statement has been prepared based on the audited financial statements of the Trust for the year ended March 31, 2021. We have audited the FCRA financial statements of the Trust as of and for the year ended March 31, 2021 on which we issued an unmodified audit opinion vide our report dated 30-Oct-2021. Our audit of these financial statements were conducted in accordance with the Standards on Auditing specified under Section 143 (10) of the Act.

Opinion

6. Based on our examination as above and according to the information and explanations provided to us by the Management of the Trust, we certify that:

i). the particulars contained the Statement, read with the Notes thereon, are in agreement with the relevant audited books of account and other records and documents maintained by the Trust for the year ended March 31, 2021 and the representations provided to us for our verification.

ii). Foreign contribution of Rs 11,852.50/- (125 GBP) was received by the Trust during the financial year ended March 2021;

iii). Interest Accrued on Foreign Contribution and other Income derived from foreign contribution or interest thereon was Rs 64.00/- during the financial year ended March 2021;



J A A & ASSOCIATES

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iv). Administration expenses as Bank charges utilized from FCRA account amount of Rs. 45.00/- .

v). The balance of unutilized foreign contribution with the Trust at the end of financial year ended March 31, 2020 was Rs 11,871.50/-

vi). the Trust has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

vii). The Trust has utilized the Foreign Contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Restriction on use

7. This certificate has been prepared at the request of the Trust solely for the purpose of complying with the requirements of FCRA 2010. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For JAA & Associates

Chartered Accountants

FRN:0136993


Yashaswini K J

Partner

ICAI M No.226038

UDIN :- 21226038AAAABO5131



Date :- 28-Oct-2021

Place:- Bangalore

Small Change
Fort Lake 4th Floor 39A, Lake Avenue, Kolkata - 700026

Statement of Financial Information for the year ended 31 March 2021

Condensed Balance Sheet as at March 31, 2021 [With respect to foreign contributions under Foreign Contribution (Regulation) Act, 2010 - FCRA]

Particulars		Note	As at March 31, 2021 Rs.
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Excess of Income over Expenditure	1	11,872
2	Other Current Liabilities	2	-
			11,872
TOTAL			11,872
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment		-
2	Current assets		
	(a) Cash & cash equivalent	3	11,872
			11,872
TOTAL			11,872

See accompanying notes forming part of the Statement

As per our report of even date

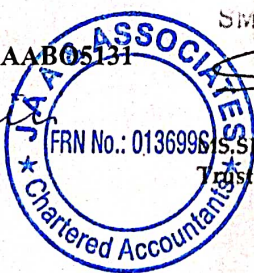
For JAA & Associates
Chartered Accountants

FRN:013699s

UDIN :21226038AAAA05131

Yashaswini K J
Yashaswini K J
Partner

ICAI M No.226038



SMALL CHANGE

S. Shagorika McManus
S. SHAGORIKA MCMANUS
TRUSTEE

For and on behalf of SMALL CHANGE

SMALL CHANGE

Ms. Anindita C Ray
MS. ANINDITA C RAY
Trustee

SMALL CHANGE

Mr. Subir Das
MR. SUBIR DAS
Trustee

Place: Bengaluru
Date: 30-10-2021

Small Change
Fort Lake 4th Floor 39A, Lake Avenue, Kolkata - 700026

Statement of Financial Information for the year ended 31 March 2021

Condensed Statement of Income and Expenditure for year ended March 31, 2021 [With respect to foreign contributions under Foreign Contribution (Regulation) Act, 2010 - FCRA]

	Particulars	Note	For the year ended March 31, 2021
			Rs.
	Income		
1	Donations and grants received for covering administrative costs	4	11,853
2	Other income	5	64
3	Total (1+2)		11,917
4	Expenditure		
	(a) Employee benefits expense		-
	(b) Other expenses	6	45
	Total expenditure		45
5	Excess of Income over Expenditure (3-4)		11,872
See accompanying notes forming part of the Statement			

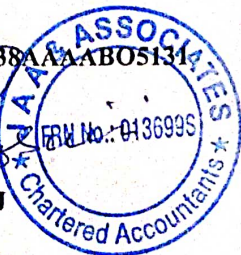
As per our report of even date

For JAA & Associates
Chartered Accountants

FRN:013699s

UDIN :21226038AAABO5131

Yashaswini K J
Yashaswini K J
Partner
ICAI M No.226038



For and on behalf of SMALL CHANGE

SMALL CHANGE

S. McManus

TRUSTEE
MS. SHAGORIKA MC MANUS
Trustee

SMALL CHANGE

Anindita C Ray
TRUSTEE

MS. ANINDITA C RAY
Trustee

SMALL CHANGE

Subir Das
TRUSTEE

MR. SUBIR DAS
Trustee

Place: Bengaluru
Date: 30-10-2021

Small Change
Fort Lake 4th Floor 39A, Lake Avenue, Kolkata - 700026

Statement of Financial Information for the year ended 31 March 2021

Condensed Receipts and Payments Account (In Bank) for the period from April 1, 2020 to March 31, 2021 [With respect to foreign contributions under Foreign Contribution (Regulation) Act, 2010 - FCRA]

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance as on 01/04/2020		Other Expenses	
Bank Balance	-	- Expenses recognised during the year	45
Donation Received during the year	11,853	Closing Balance as on 31/03/2021	11,872
Interest Received during the year	64	Bank Balance	
TOTAL	11,917	TOTAL	11,917

As per our report of even date

For and on behalf of SMALL CHANGE

For JAA & Associates

Chartered Accountants

FRN:013699s

UDIN :21226038AAAABO5131

Yashaswini K

Partner

ICAI M No.226038

SMALL CHANGE

S. McManus

TRUSTEE
MS.SHAGORIKA MCMANUS
Trustee

SMALL CHANGE

Anindita
TRUSTEE

MS. ANINDITA C RAY
Trustee

SMALL CHANGE

Subir Das
TRUSTEE
MR. SUBIR DAS
Trustee

Place: Bengaluru

Date: 30-10-2021

Small Change
Fort Lake 4th Floor 39A, Lake Avenue, Kolkata - 700026
Statement of Financial Information for the year ended 31 March 2021

Notes forming part of Condensed financial statements for the year ended March 31, 2021 [with respect to foreign contributions
under the Foreign Contribution (Regulation) Act, 2010 - FCRA]

Particulars	As at March 31, 2021
	Rs.
1: Shareholders' funds	
Surplus of Income over Expenditure	
Opening balance	-
Add: Surplus transferred from Statement of Income & Expenditure	11,872
Closing balance	11,872
Total	11,872
2: Other Current Liabilities	
Fund raised for other developmental organisations	
Opening Balance	-
Add: Donations received during the year (In Cash)	-
	-
Less: Donations for covering administrative expenses (In Cash)	-
Less: Disbursements made during the year (In Cash)	-
<i>Closing balance of Fund Raised for Other developmental organizations</i>	-
Administrative donations received	
Opening Balance	-
Add: Donations received during the year through grants	-
Less: Disbursements made during the year	-
Closing balance	-
Total	-
3: Cash & cash equivalent	
Balances with banks	
- In saving accounts	11,872
Total	11,872
4: Donations and grants received for covering administrative costs	
Donation - General Purpose	11,853
Total	11,853
5: Other Income	
Interest Income	64
Total	64
6: Other Expenses	
Bank Charges	45
Total	45

Statement of Financial Information for the year ended 31 March 2021

Notes to Accounts forming part of Condensed financial statements for the year ended March 31, 2021 [with respect to foreign contributions under the Foreign Contribution (Regulation) Act, 2010 - FCRA]

7 Preparation of the Statement

The Management has prepared the Statement based on the audited financial statements of the Trust for the year ended March 31, 2021, approved by the Board of Trustees on November 12, 2021, in respect of Foreign Contributions received by the Trust, for the purpose submission to The Secretary to the Government of India, Ministry of Home Affairs as required under the provisions of the FCRA 2020 and the rules thereunder.

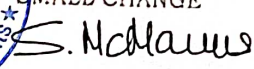
8 Compliance with Foreign Currency Regulation Act, 2020 Act

The trust had applied for the registration under the Foreign Contribution (Regulation) Act, 2010, the same was approved on 23rd June 2020. Registration Number : 094421806, with nature approved for Social cause The association shall receive foreign contribution only in its designated/exclusive bank account number 50100213039781 in HDFC BANK LTD, No 13 Lake Avenue Kolkata West Bengal 700026, Kolkata, West Bengal, Kolkata, 700026. Trust had opened FCRA account as mentioned above with HDFC with Zero balance and was awaiting for the approval, the same is used during the current year. The Trust, under the FCRA 2020, is permitted to take donation from foreign sources to carry out its activities as per the Foreign Contribution (Regulation) Act, 2010 and the Trust has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2010.


The Trust has utilized the Foreign Contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For and on behalf of the SMALL CHANGE

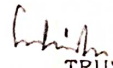

Yashaswini K J
Partner
ICAI M No. 226038
Place: Bengaluru
Date: 30-10-2021


SMALL CHANGE

TRUSTEE
MS. SHAGORIKA MC MANUS
Trustee

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