

ANGES DU SOLEIL ONG

Financial Statements

for the year ended 31 December 2022

ANGES DU SOLEIL ONG
Statement of financial position - 31 December 2022

1.

ASSETS	December 31 2022	December 31 2021
	Rs.	Rs.
Non-current assets		
Property and equipment	138,785	172,061
Intangible assets		
	138,785	172,061
Current assets		
Inventories	-	-
Trade and other receivables	-	-
Cash and cash equivalents	961,319	552,516
	961,319	552,516
Total current assets	961,319	552,516
Total assets	1,100,103	724,577
EQUITY AND LIABILITIES		
Equity		
Accumulated Funds	709,336	410,412
Revenue reserve	-	-
Profit/(Loss) for the year	353,158	298,924
	1,062,494	709,336
Current liabilities		
Trade and other payables	19,597	15,241
Interest-bearing loans and borrowings	18,012	-
	37,609	15,241
Total liabilities	37,609	15,241
Total equity and liabilities	1,100,103	724,577

These financial statements have been approved for issue by the Board of Directors on:

Mrs Morgillo Graviil Sylvie)

Mr Perrine Emmanuel Marc Olivier) **DIRECTORS**

ANGES DU SOLEIL ONG
Statement of comprehensive income
for the year ended 31 December 2022

2.

	December 31 2022	December 31 2021
	Rs.	Rs.
Revenue	4,504,073	2,807,500
Cost of sales	-	-
Gross profit	4,504,073	2,807,500
Other operating income	-	69,847
Administrative expenses	(4,061,850)	(2,517,023)
Other operating expenses	-	-
Operating profits	442,223	360,323
Depreciation	(89,065)	(61,399)
Finance costs	-	-
Profits before tax & CSR	353,158	298,924

ANGES DU SOLEIL ONG
Detailed statement of comprehensive income
for the year ended 31 December 2022

Appendix I

For management information purposes only

	December 2022	December 2021
	Rs.	Rs.
CSR	2,605,172	1,415,477
Donations Income	1,647,193	1,043,148
Fund Raising Activities	373,278	348,875
Sales Cooperative	28,430	-
Others	-	-
	4,654,073	2,807,500
Cost of sales	-	-
Gross profit	4,654,073	2,807,500
Other income	-	69,847
Administrative expenses		
Advertising & Marketing	140,000	-
Beneficiaries expenses-Cooperative	62,960	-
Frais scolaires	1,404,845	1,280,880
Bank Charges	10,557	6,138
Beneficiary expenses	1,151,301	224,394
Expense related to Fund raising	127,800	13,600
Computer expense	5,286	-
Licenses & Permits	500	-
Insurance	4,853	4,665
Printing, Postage & Stationery	15,980	1,169
Training	-	-
Rent	344,883	156,814
Repairs & Maintenance	1,396	2,400
Salaries	771,242	729,280
Electricity	17,507	13,237
Professional Fees	82,925	49,200
Subscription	7,288	6,930
Telephone & internet expenses	26,488	27,202
Staff Welfare	6,000	-
Penalties & Surcharges	-	1,000
Other expense	30,039	115
	4,211,850	2,517,023
Financial charges		
Interest on overdraft	-	-
	-	-
Profits before depreciation and tax	442,223	360,323
Depreciation	89,065	61,399
Profits before taxation	353,158	298,924

ANGES DU SOLEIL ONG
for the year ended 31 December 2022

TAN: 27299524

INCOME TAX COMPUTATION - Year of Assessment 2022-2023

Profit per accounts for the period ended 31 December 2022

Add: Unauthorised deductions
 Entertainment and lunch
 Gifts & Donations
 Loss on disposal
 Penalties and fines
 Depreciation

Deduct: Annual allowance A ♦
 B #
 Balancing allowance/(charge)
 Gain on disposal of assets
 Other exempt Income

Profit / (loss) as adjusted for tax purposes

Less: Loss brought forward from previous year
 Less : Losses lapse (5 years)

Chargeable Income / Loss carried forward

Rs	Rs
	353,158
-	
-	
-	
-	
89,065	
	89,065
	442,223
-	
(55,789)	
(4,654,073)	
-	(4,709,862)
	(4,267,638)
16,217,005	
(1,572,956)	
	14,644,049
	(18,911,687)