

2024

Annual Non-Profit Organization Report for The Live and Learn Foundation®



Annual Report
31 March 2023 to 31 March 2024
The Live and Learn Foundation®
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AAECL8366P
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The Live and Learn Foundation: Aims, Objectives, and Vision

Aims and Objectives of The Live and Learn Foundation

The Live and Learn Foundation® is a Section 8 Non-Profit Organization (under Indian Law). It was incorporated on the 24th of November 2021 by the Ministry of Corporate Affairs, (MCA) India.

The aim of The Live and Learn Foundation® is simple: to create a world without poverty, in which the ideal of social equality can slowly become a reality.

The true wealth of every nation consists of the people who inhabit that country; the adults and the children. Human beings are the true wealth of Humanity.

We believe that all human beings have equal rights to create and enjoy sustainable financial and material wealth for themselves and their families in transparent and ethical ways; while honoring, cherishing, and protecting the Earth and conserving her environment, her flora and fauna, her wealth of natural resources, and her natural beauty, for future generations.

This means that we believe in creating and providing:

- Education for all. Education provides knowledge, and knowledge is power. Education enables people to choose what to do with their lives. Education enables people to enrich their own lives, and enrich humanity.
- Transparent, ethical, and sustainable sources of financial income and material wealth that do not cause damage to the perfectly balanced natural eco-systems in which we live, but rather help to conserve and protect the environment, the Earth, and her wealth of natural resources.

The Vision: Live and Learn Centres — Empowering Communities Worldwide Through Education and Skills Development

1. Free Coaching and Training for Underprivileged Children

At Live and Learn Centres, we aim to collaborate closely with governments, and government schools, to provide essential coaching and educational support to children who lack such resources at home. We believe in helping these children fully harness the opportunities of the free education offered by the Indian Government, and the governments of other countries.

It is only natural for young people to dream of exploring the world and creating a better future for themselves. The Live and Learn Foundation® is dedicated to equipping children from low-income families with the education and skills necessary to thrive in life. Our centres across India, and in other countries, will aim to ensure that, when these children grow into young adults, they can step confidently into the world, secure meaningful employment, support themselves, and make lasting contributions to society in their chosen fields.

We are also deeply committed to the **inclusion of children with learning and other disabilities**. The Live and Learn Foundation® aims to offer free, specialized education to low-income children with special educational needs, ensuring that no child is left behind.

Paid tuition will also be offered for children whose parents can afford to pay. This will create a sustainable stream of income for every Live and Learn Centre.

2. Free Arts, Crafts, and Skills Training for Adults

Our centres also aim to offer free arts, crafts, and skills training to men and women in towns and villages across India, and in other countries around the world. By empowering them with these valuable skills, we will enable them to achieve financial independence and better support themselves and their families.

Our Vision for the Live and Learn Centres Around the World

Our vision for the Live and Learn Centres extends far beyond India. We aspire to create these centres in other parts of India and, eventually, around the world, wherever they are needed. We envision the Live and Learn Centres as safe, welcoming, and enriching spaces where underprivileged children and adults can not only access free education and skills training but also enjoy healthy, nutritious meals and non-alcoholic beverages—all provided on an ‘honour system.’ This means that while people who can afford it can pay for their food, those who cannot afford it have the option to eat for free, or to exchange skills or work in return for meals if they wish. Children will always eat for free.

We aim for these centres to be vibrant community hubs, hosting a variety of events including arts, music, dance, and literary gatherings, along with lectures and workshops on topics ranging from yoga and meditation to spirituality, self-development, and the latest advancements in science, technology, and organic, sustainable farming. We dream of places where people from all castes, classes, and walks of life can come together to meet, eat, drink, and be merry; to take classes, learn new things, exchange ideas, and truly 'live and learn.'

A Scalable Model for Global Impact

The model for our Live and Learn Centres is designed to be scalable. Each centre is managed by residents of the community it serves, as they are best equipped to understand and address the specific needs and values of their societies.

We have already received requests to open more centres in villages around Khajuraho, Madhya Pradesh, and we hope to do so in due course.

Our vision doesn't stop at India's borders. We aspire to create Live and Learn Centres in other countries across the globe. We recognize that educational and community hubs like these can provide critical resources and foster a deep sense of belonging among underprivileged and isolated members of communities, not only in the developing world but also in developed nations.

The Live and Learn Foundation® is committed to making a world without poverty, and with true social equality, a reality. Through our scalable model, we believe this vision can spread across borders and cultures, creating a global network of empowered, self-sufficient communities.

Directors' Reports

Anjali Paul's Report



Director's
Report.

Anjali Paul.

Founder,
Chairperson,
&
CEO.

1. Review of the Year 2023 – 2024: Successes and Challenges in a Year of Consolidation and Steady Growth
2. Introduction
3. Successes
4. Challenges
5. Conclusion

Review of the Year March 2023 – April 2024: Successes and Challenges in a Year of Consolidation and Steady Growth

1. Introduction

This past year has been a journey of quiet yet impactful growth for The Live and Learn Foundation. We are in the process of completing our third year as a successful non-profit organization, and we have achieved the goals we set in our 10-year plan for Year 3 (see Annexure 2.2: 10-Year Plan Year by Year). Here is how we are transforming our vision into reality:

- i. Our first project, the Bhiyant Live and Learn Centre, is blossoming into a model of excellence. We have introduced new systems, like admission forms, ensuring smoother operations (see Annexure 1.2: Measurability: 3. Admission Forms). The addition of secure gates and the near-completion of a spacious new schoolroom mark our commitment to growth. Soon, we will have three schoolrooms, allowing us to welcome more children and, as resources permit, hire another dedicated teacher.
- ii. We continue to refine our courses and teaching methods at the Centre, nurturing it as a true community hub. Our core subjects remain strong (see Annexure 1.6), and we are expanding our IT and Computer Skills course with the goal of offering a Government-Certified Diploma. We hope that the Bhiyant Live and Learn Centre will steadily become the heart of the Bhiyant community.
- iii. Raising awareness of our work through our website and social media has been a priority. Our regularly updated website, along with blogs and posts, keeps our presence alive and engaging. Photos and videos of our events and milestones bring our supporters closer to the heart of our mission.
- iv. Networking and fundraising remain essential to our progress. Thanks to the generosity of family, friends, and well-wishers, we have been able to acquire a new cooler and fund the construction of the new schoolroom. We are committed to continuing our outreach, including working with government officials in Madhya Pradesh to secure funding for the Bhiyant Live and Learn Centre and future projects.

2. Successes

Our mission is to complement the education provided by Indian government schools, offering children additional support they may not receive at home. The strong relationships we have cultivated with the principal, teachers, and students of the local government school in Bhiyantal are a testament to our success. This was beautifully demonstrated when all the children from the government school joined us for the 2024 Independence Day Celebration held at the Bhiyantal Live and Learn Centre.

This growing connection between the Centre and the local school is a step towards our goal of making the Bhiyantal Live and Learn Centre a true community hub, where young minds can thrive and community bonds strengthen.

The Live and Learn Foundation® is dedicated to inclusivity, and committed to providing free education for low-income children with special educational needs. We are thrilled that the State Government has offered to supply a Special Needs teacher for children in the village with learning disabilities. The teacher's salary is paid by the Government. We have wanted to help one such child, called Chotu, since we began the Bhiyantal Live and Learn Centre. We have now realised that there are five such children in the village, so we will be able to help them all. We are so grateful to the Madhya Pradesh Education Department for this aid. This is a major success for us!

We are excited about developing programs for other groups in the community. One initiative close to our hearts is a monthly event for young men aged 17 to 21, offering them practical advice and motivation to find their path after high school. Too often, these young men find themselves with limited opportunities and a lack of direction, causing concern for their families. We hope to change that, and we are working on this enterprise at the time at which this report is being written.

Our achievements extend beyond education. The beautiful new gates we installed at the Centre are a symbol of our commitment to creating a secure, welcoming, and attractive environment. The gates are made of wrought iron painted black; the flowers sculpted on them are painted gold and silver. The garden, with its ever-changing array of flowers, reflects our belief that lovely, nurturing surroundings feed the soul as much as the mind.

The completion of a new schoolroom will allow us to accommodate more children and hire another teacher, a long-held dream now within reach. We also installed a new cooler in the summer of 2024, providing a comfortable space for learning during the sweltering summer months—a much-needed improvement as the heat was affecting attendance. We still need more coolers and hope to secure the funds for these soon.

We are incredibly proud that all the children who studied with us passed their board exams, solidifying our reputation as a premier learning centre in the area.

Finally, we have reached a major milestone: The Live and Learn Foundation has successfully completed three years of annual accounts. This achievement reflects our

unwavering commitment to operating with honesty, ethics, and transparency, even when resources were scarce. Our annual audits are now conducted by a reputable firm of Chartered Accountants and uploaded to the MCA website. We also hold a Dharpan Certificate, affirming our status as a trustworthy non-profit organization.

On this secure and well-established base, we are poised to apply for the following certifications over the next year:

- FCRA Certificate: This will allow us to receive substantial foreign donations directly into our official bank account.
- 12A and 80G Certificates: These will enable Indian donors to benefit from tax relief on their donations and open doors to State and Central Government funding.
- CSR Certificate: This will allow us to receive corporate social responsibility funds from private companies.

These achievements are a source of immense pride, and they are a testament to the hard work, dedication, and belief in our mission of everyone involved in The Live and Learn Foundation.

3. Challenges

Our greatest challenge continues to be securing the financial resources we need to sustain and expand our work. We are actively seeking funds to apply for the necessary certifications that will allow us to access State and Government funding, foreign donations, and CSR contributions.

We remain confident in our ability to overcome these challenges. We have kept key government officials, including the Education Officer, and Collector, of our local area; and the State Secretary of Madhya Pradesh, informed of our progress. Our strong relationships within the community of Khajuraho are also helping to build our reputation and secure the respect we need to move forward.

As we continue to grow, we believe that financial stability is within our reach, allowing us to expand our impact even further.

4. Conclusion

This year has been one of steady, meaningful progress.

I am deeply grateful to our dedicated team at the Bhiyantal Live and Learn Centre. Despite limited resources, they have achieved remarkable results, inspiring and engaging the children we serve. I would also like to express my great appreciation for the other members of our team: our highly esteemed firm of Chartered Accountants, whose honest and impartial advice, and excellent company secretary services, have been vital to our growth.

I am profoundly thankful to my generous family members and our kind supporters, whose belief in our mission gives us the strength to continue.

A special thanks to my wise mentor, my mother, whose guidance, and deep understanding of India, have been invaluable.

To all our supporters and well-wishers: with your unwavering faith in us, we will continue to overcome challenges and achieve our goals.

With heartfelt gratitude,

Anjali Paul.

September 2024.

Contact Information

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Manoj Sen's Report



Director's
Report.

Manoj Sen.

Founder
&
Managing Director
For
Madhya Pradesh.

The Live and Learn Foundation® is beacon of hope and compassion dedicated to transforming lives and communities through tireless efforts and selfless devotion, with a steadfast commitment to providing excellent education to all our loving students.

This exceptional organization:

- I. Has provided vital support to students whose families cannot manage to support their children with comprehensive education.
- II. Is committed to inspiring positive change through advocacy and awareness.

Our unwavering dedication, transparency, and integrity have earned The Live and Learn Foundation® a reputation as a trusted and effective force for good.

Manoj Sen.
September 2024.

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About The Directors

BOARD MEMBERS, SHAREHOLDERS, and DIRECTORS of THE LIVE AND LEARN FOUNDATION®

Ms. Anjali Paul: *Board Member, Shareholder, Director, Founder, Chairperson, and CEO*

Anjali Paul is an author, poetess and artist. You can see her list of published books, which are available worldwide, on her international author site here: <https://amazon.com/author/anjaliipaul> and on her author site in India at Notion Press here: <https://notionpress.com/author/172286>

You can see some of her art here: <https://www.facebook.com/justbeingnow>

You can see her full career history on LinkedIn at: <https://uk.linkedin.com/in/anjali-paul-23745310>

She is currently the Women's India Chamber of Commerce and Industry (WICCI) State President of Rural Development for Madhya Pradesh.

She is passionate about eradicating poverty and social inequality from the world. She works as a freelance writer and copy-editor. She has a B.A. Honours Degree in English Literature from Aberystwyth, College of the University of Wales; and a Post-Graduate Diploma in Film-Making from Croydon College, U.K. Her PTTLLS certificate gained from SCOLA, London, UK, qualifies her to teach adults in further education. She is a classically trained, certified yoga teacher; she has a certificate from the Sivananda Yoga Ashram in Neyyar Dam, Kerala, South India; and a certificate from the Yoga Institute in Mumbai, India. She is also a certified Reiki Master Teacher and Healer. She was born in Punjab, India, and she grew up in England. She is a British Citizen and an Overseas Citizen of India, which means that she can live and work legally both in the U.K. and in India.

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Mr. Manoj Sen: *Board Member, Shareholder, Director, Founder, and Managing Director (MD) for the State of Madhya Pradesh*

Manoj Sen is from Bhiyantal village, and has worked in Khajuraho for over twenty years. He has an in-depth knowledge of the area. Mr. Sen completed his high school education up to Class 12. He is a farmer, and he also works in the tourism industry. He now resides in Khajuraho with his wife and three children. "I saw the effect of poverty on my village; I saw the effect of financial hardship on my family and relatives, and on my friends and neighbours. I want the people in my village to have a good standard of living; so that my village has a good name that we can all be proud of," he says. He is committed to making the Bhiyantal Live and Learn Centre a success.

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Audit Reports & Financial Statements from 31st March 2023 to 31st March 2024

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

Independent Auditor's Report 2024



SAMRENDRA VIRENDRA & CO.

CHARTERED ACCOUNTANTS

Regd. Office: C-23, GF, Ashoka Enclave-2, Faridabad, Haryana-121003

Branch office: 10/59, Vikram Vihar, Lajpat Nagar IV, Delhi-110024

E-mail id: Samrendra.Pandey@live.com

INDEPENDENT AUDITOR'S REPORT To the Members of LIVE AND LEARN FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **LIVE AND LEARN FOUNDATION** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to "the Financial as Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its **Loss** for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAS). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

Other Information - Board of Directors' Report

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act, 2013 but does not include the financial statements and our auditor's report there on.

Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion there on.





SAMRENDRA VIRENDRA & CO.

CHARTERED ACCOUNTANTS

Regd. Office: C-23, GF, Ashoka Enclave-2, Faridabad, Haryana-121003

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E-mail id: Samrendra.Pandey@live.com

In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





SAMRENDRA VIRENDRA & CO.

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E-mail id: Samrendra.Pandey@live.com

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.





SAMRENDRA VIRENDRA & CO.

CHARTERED ACCOUNTANTS

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- c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d) In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) Report on the Internal Financial Controls under clause (i) of Sub-section 3 of section 143 of the Companies Act, 2013 ("the Act") is not applicable vide Ministry of Corporate Affairs notification dated 13th June 2017
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not any pending litigations as at 31 March 2024.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long- term contracts including derivative contracts.
 - iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - v. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:





SAMRENDRA VIRENDRA & CO.

CHARTERED ACCOUNTANTS

Regd. Office: C-23, GF, Ashoka Enclave-2, Faridabad, Haryana-121003


Branch office: 10/59, Vikram Vihar, Lajpat Nagar IV, Delhi-110024

E-mail id: Samrendra.Pandey@live.com

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
- vi. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv) and (v) contain any material mis-statement.
- vii. The Company has not declared any dividend during the financial year.
- viii. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.

2. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the **Companies (Auditor's Report) Order, 2020**, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

For Samrendra Virendra & Co.
Chartered Accountants
Firm Registration No. 038169N

Samrendra Pandey


Samrendra Pandey
(Partner)
Membership no. 554299
Place: New-Delhi
Date: 05.09.2024
UDIN: 24554299 BKBL502653

Significant Accounting Policies: Notes to Financial Statements for the Year Ended March 31, 2024

LIVE AND LEARN FOUNDATION

CIN No: U80900MP2021NPL058547

Notes to Financial Statements for the year ended March 31, 2024

Note No. 1 Background and Significant Accounting Policies

A: Background

LIVE AND LEARN FOUNDATION ("Company") is a company incorporated under the Companies Act, 2013 on 24TH November 2021, bearing registration no. U80900MP2021NPL058547, and having its registered office at Chandrashekhar Ward No. 12, Arvindra Colony, Khajuraho NA, Chhatarpur, Madhya Pradesh – 471606 IN. The Live and Learn Foundation® is a Section 8 Company licensed by the Government of India, Ministry of Corporate Affairs, by vide License No. 130703. The main focus area of the company is to mobilize public resources and empower communities to solve India's deep-rooted problems in areas such as education, skills training, rural development, religious, relief of poor, medical relief, arts and literature, yoga, meditation, personal development, spiritual development, preservation of the environment, preservation of monuments/places/objects of artistic or historic interest, and advancement of any other objectives of general public utility.

B: SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation of Standalone Financial Statements:

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory Accounting Standards as specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended from time to time and the Companies Act, 2013. The accounting policies adopted in the preparation of the financial statements are consistent with those of the previous years.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instruction in respect of Accounting Standards notified under the Companies Act, 2013.

Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

LIVE AND LEARN FOUNDATION
CIN No: U80900MP2021NPL058547
Notes to Financial Statements for the year ended March 31, 2024

Presentation and disclosure of Standalone Financial Statement:

All assets and liabilities have been classified as current and non-current as per Company's normal operating cycle and other criteria set out in the Schedule III of the Companies Act, 2013. Based on the nature of services and time between acquisition of assets for rendering of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current / non- current classification of assets and liabilities.

Use of Estimates:

The preparation of standalone financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current LIVE AND LEARN FOUNDATION CIN No: U80900MP2021NPL058547 Notes to Financial Statements for the year ended March 31, 2024 events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Income Taxes:

Tax expense comprises of current and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961 enacted in India.

The Company uses the asset and liability method of accounting for deferred income taxes. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial statement and tax bases of assets and liabilities, as measured by the enacted/substantially enacted tax rates which will be in effect when those temporary differences are expected to be recovered or settled. Deferred tax expense/income is the result of changes in the net deferred tax assets and liabilities. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. Deferred tax assets are reviewed for the appropriateness of their respective carrying amounts at each balance sheet date.

LIVE AND LEARN FOUNDATION
CIN No: U80900MP2021NPL058547
Notes to Financial Statements for the year ended March 31, 2024

Provisions, Contingent liabilities, and Contingent assets:

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

Contingent assets are neither recognized nor disclosed in the financial statements.

Current/Non-Current Classification:

An asset is classified as current when it satisfies any of the following criteria:

- I. It is expected to be realized in, or is intended for sale or consumption in the company's normal operating cycle;
- II. It is held primarily for the purpose of being traded;
- III. It is expected to be realized within 12 months after the reporting date; or
- IV. It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non- current.

Cash and Cash Equivalents:

Cash and cash equivalents comprise each of the following: cash balance in hand, cash balance with a bank, and highly liquid investments with original maturities, at the date of purchase/ investment, of three months or less.

Balance Sheet 2023 – 2024

LIVE AND LEARN FOUNDATION

CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN

CIN No: U80900MP2021NPL058547

Balance Sheet as at 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

Particular	Notes	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
I. Equity and Liabilities			
1. Shareholders' funds			
a. Share Capital	2.1	1	1
b. Reserves & Surplus	2.2	(8,019)	(3,258)
		(8,018)	(3,258)
2. Non-Current Liabilities			
a. Deferred Tax Liability	2.3	-	8
		-	8
3. Current Liabilities			
a. Other Current Liabilities	2.4	8,771	3,459
b. Short-term Provisions	2.5	-	259
		8,771	3,719
Total		752	469
II. Assets			
4. Non- current assets			
a) Property, Plant and Equipment and intangible assets			
i) Property, Plant and Equipment	2.6	364	255
b) Deferred Tax Asset (Net)	2.7	66	-
		430	255
5. Current Assets			
a. Cash and bank balances	2.8	322	214
		322	214
Total		752	469
Notes on significant accounting policies	1		
The accompanying notes are an integral part of the financial statements.			

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

Income and Expenditure Statement 2023 – 2024

LIVE AND LEARN FOUNDATION

CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN

CIN No: U80900MP2021NPL058547

Statement of Income & Expenditure for the year ended 31 March 2024 [All Amounts are in Rs.
Hundreds unless otherwise reported]

Particular	Notes	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Continuing Operation			
Income			
Revenue from Operations	2.9	201	596
Other Income	2.10	2	4
Total Income (I)		203	600
Expenses			
Employee Benefit Expenses	2.11	2,680	2,189
Depreciation and Amortization Expense	2.6	141	61
Other Expenses	2.12	2,217	1,930
Total Expenses (II)		5,038	4,180
Surplus/(Deficit) Before exceptional and extraordinary items and tax (I) - (II)		(4,835)	(3,580)
Exceptional items		-	-
Surplus/(Deficit) Before extraordinary items and tax		(4,835)	(3,580)
Prior Period		-	-
Surplus/(Deficit) before tax		(4,835)	(3,580)
Tax Expenses			
Current Tax		-	-
Prior Period Tax		-	259
Deferred Tax Charge		(75)	8
Total Tax Expense		(75)	268
Surplus/(Deficit) for the period from continuing operations (A)		(4,761)	(3,848)
Discontinuing Operation			
Surplus/(Deficit) from discontinuing operations		-	-
Tax expenses of discontinuing operations		-	-
Profit/(loss) after tax from discontinuing operations (B)		-	-
Profit/(Loss) for the period (A) + (B)		(4,761)	(3,848)
Notes on significant accounting policies	1		
The accompanying notes are an integral part of the financial statements			

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

Share Holder Funds

2.1a. Share Capital	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Authorised Share Capital		
100 Equity Shares of Rs 1 each	1.00	1.00
Issued, Subscribed & Paid up Share Capital		
50 Equity Shares of Rs 1 each	0.50	0.50
Total Issued, Subscribed and Fully Paid-up Share Capital	0.50	0.50

2.1b. Share capital (contd.)

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:								
Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (Give details)	Closing Balance
Equity shares with voting rights								
Year ended 31st March, 2024								
- Number of shares	50	-	-	-	-	-	-	50
- Amount (in Rs.)	50	-	-	-	-	-	-	50
Year ended 31st March, 2023								
- Number of shares	50	-	-	-	-	-	-	50
- Amount (in Rs.)	50	-	-	-	-	-	-	50

2.1c. Share Capital

Rights/ preferences/ restrictions attached to equity shares.

The Company has only one class of equity shares having a par value of Rs. 1 per share. Each holder of equity shares is entitled to one vote per share.

2.1d.(a) Shares in the company held by each shareholder holding more than 5 % shares specifying the number of s

Equity Shares	April'23-March'24		April'22-March'23	
Name of Shareholder	Number	% of Holding	Number	% of Holding
Anjali Paul	25	50.00%	25	50.00%
Manoj Sen	25	50.00%	25	50.00%
Total	50	100.00%	50	100.00%

2.1d. (b) Details of shares held by Promoters :

Class of shares / Name of Promoter	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Anjali Paul	25	50.00%	25	50.00%
Manoj Sen	25	50.00%	25	50.00%

D. Shares held by holding/ultimate holding company and/or their subsidiaries/associates

There is no Holding company of Live and Learn Foundation

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

2.2. Reserves & Surplus	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
A. Surplus		
Opening balance	(3,258)	589
(+) Excess of expenses over income for the current year	(4,761)	(3,848)
(+) Transfer from Reserves		-
(-) Dividend on Equity Share		-
(-) Tax on Dividend		-
(-) Transfer to Reserves		-
(-) Others		-
Closing Balance	(8,019)	(3,258)

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

NON-CURRENT LIABILITIES

2.3. Deferred Tax Asset/Liability	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Opening Balance		-
WDV		
Add. Deferred Tax Asset/Liability for current Period	-	8
Total	-	8

CURRENT LIABILITIES

2.4. Other Current Liabilities	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Audit Fee Payable	200	100
Reimbursement Payable	8,571	3,359
Total	8,771	3,459

2.5. Short-term Provisions	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Provision for Tax A.Y. 2022-23	-	259
Total	-	259

LIVE AND LEARN FOUNDATION
 CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
 CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

2.6. Tangible Assets

Current Financial Year

Particulars	Gross Block					Depreciation				Net Block	
	01 April, 2023	Additions	Disposals	Other Adjustments	31 March, 2024	01 April, 2023	Additions	Disposals	31 March, 2024	31 March, 2024	31 March, 2023
Computers	316	250	-	-	566	61	141	-	202	364	255
TOTAL	316	250	-	-	566	61	141	-	202	364	255

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547
Notes to financial Statements for the year ended 31 March 2024
[All Amounts are in Rs. Hundreds unless otherwise reported]

NON-CURRENT ASSETS

2.7. Deferred Tax Asset/Liability	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Opening Balance		
WDV		
Add. Deferred Tax Asset/Liability for current Period	66	-
Total	66	-

CURRENT ASSETS

2.8. Cash and Cash Equivalents	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Cash and Bank Balances		
Imprest	203	209
Balance with scheduled banks		
-Axis Bank	119	5
Total	322	214

LIVE AND LEARN FOUNDATION

CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606

CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

2.9. Revenue from operations	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Donation	-	580
Tuition Fee	201	16
Total	201	596

2.10. Other Income	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Interest on Bank Deposits	2	4
Total	2	4

2.11. Employee Benefit Expenses	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Salary & Wages	2,680	2,149
Bonus	-	40
Total	2,680	2,189

2.12. Other Expenses	31 March 2024 (Amount in Rs.)	31 March 2023 (Amount in Rs.)
Audit fee	100	100
Electricity Expenses	-	20
Kitchen Expenses	1,186	942
Misc. Expenses	1	24
Office Expenses	290	156
Petrol Expenses	208	216
Postage & Courier	3	1
Printing & Stationery	49	53
Professionnal Fees	354	40
ROC Expense	-	108
Telephone/Wifi Expenses	-	34
Transport Charges	-	6
Traveling Expenses	25	25
Website Maintenance Charges	-	205
Total	2,217	1,930

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547
Notes to Financial Statements for the year ended 31 March 2024
[All Amounts are in Rs. Hundreds unless otherwise reported]

2.13. Trade Payables ageing schedule as at 31 March 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues – others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Trade Payables ageing schedule as at 31 March 2023

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues – others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

2.14. Trade Receivables ageing schedule as at 31st March,2024

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6 months - 1 Year	1-2 Years	2-3 years	More than 3 Years	
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6 months - 1 Year	1-2 Years	2-3 years	More than 3 Years	
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	-

LIVE AND LEARN FOUNDATION
CHANDRASEKHAR WARD NO 12 ARVINDRA COLONY, KHAJURAHO, CHHATARPUR, MADHYA PRADESH-471606 IN
CIN No: U80900MP2021NPL058547

Notes to financial Statements for the year ended 31 March 2024

[All Amounts are in Rs. Hundreds unless otherwise reported]

2.15. Related Party Disclosures AS-18

Relationship with Related party	Name of related parties
Director	Anjali Paul
Director	Manoj Sen

Transactions with Related Party:-

Name of the Party	31 March 2024	31 March 2023
<u>Unsecured Loan Received</u>		
Anjali Paul	5,211	2,971
<u>Director's Remuneration Paid</u>		
Manoj Sen	600	651

Closing Balance

Name of the Party	31 March 2024	31 March 2023
<u>Anjali Paul</u>		
Unsecured Loan Received	8,571	3,359

2.16. Loans & Advances in the nature of loans granted to Promoters, Directors, KMP's and the related parties either severally or

- | | | |
|----|---|-----|
| a) | Repayable on demand | NIL |
| b) | without specifying any terms or period of repayment | NIL |

LIVE AND LEARN FOUNDATION
CIN No: U80900MP2021NPL058547

2.17. Other disclosures

- a. Balance with Debit and Credit of the parties are subject to confirmation. The Auditors have relied upon the representation of the Management in this regard.
- b. The company does not have any immovable property.
- c. The company has not revalued any Plant, property & Equipment during the year.
- d. There is no Capital-Work-in-Progress as at the end of the Financial year 2023-24.
- e. There is no Intangible Asset under Development as at the end of the Financial year 2023-24.
- f. As per the best estimate of the management, there is no capital commitment existing as on the date of financial statement.
- g. As per information and explanation given to us and certified by the directors the value of current assets, loan and advances shown in the balance sheet have a value on realization in the ordinary course of business at least equal to the amount at which they are stated on the balance sheet.
- h. During the financial year, the company does not have any separate reportable segment pursuant to Accounting Standard-17 'Segment Reporting', hence no segment has been separately reported.
- i. As per the management, the Provision of Gratuity Act is not applicable on the company. Therefore, no provision for the same has been provided in the books of account as on 31st March 2024.
- j. Disclosures required under mandatory accounting standards & Schedule III of Companies Act, 2013 are given to the extent applicable and possible.
- k. There is no party identified on the basis of information available with the company under Microsmall and Medium Enterprises Development (MSMED) Act, 2006 is NIL.
- l. There is No preceding initiated or pending against the Company for holding any benami transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- m. The company does not have any borrowings from any Bank or Financial Institution.
- n. The Company has not borrowed funds since inception hence it being declared willful defaulter does not arise.
- o. During the year, the Company has not entered any kind of transaction with the companies whose name were struck off by the Registrar of Companies as per section 248 of the Companies Act, 2013.
- p. **Computation of Ratios**

S.No.	Ratio	Numerator	Denominator	31st March 2023	31st March 2022
1	Current Ratio	Current Asset	Current Liabilities	0.09	0.13
2	Debt-Equity Ratio	Paid-up debt capital (Long term borrowings+Short term borrowings)	Shareholders Equity	NA	NA
3	Debt Service Coverage Ratio	Profit after tax+Finance costs+ Depreciation and amortization expenses+Loss/(Gain) on sale of Property Plant & Equipment+Exceptional items	Finance Costs + lease payments+Scheduled principal repayments of long term borrowings	NA	NA
4	Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	NA	NA
5	Inventory Turnover Ratio	Revenue from Operations	Average Inventory	NA	NA
6	Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade receivables	NA	NA
7	Trade Payables Turnover Ratio	Net Credit Purchases	Closing Trade Payables	NA	NA
8	Net Capital Turnover Ratio	Revenue from Operations	Working Capital+current maturities of long term borrowings	NA	NA
9	Net Profit Ratio	Profit for the year	Revenue from operations	-23.51	-6.42
10	Return on Capital Employed	Earning before interest and taxes	Capital Employed (Total Assets-Current Liabilities)	0.60	1.10
11	Return on Investment	Income generated from invested funds	Average invested funds in investments	NA	NA

- q. There is no charge or satisfaction of charge which is yet to be registered with ROC beyond statutory period.
- r. The Company has not traded or invested in crypto currency or virtual currency during the reporting period.
- s. This Company is not covered under section 135 of Companies Act, 2013
- t. The Compliance with number of layers of the companies not applicable since the Company does not hold any investment.
- u. Till the date of signing of financial statement, the Company has no pending application with the Competent Authority with regard to the Scheme of Arrangement.
- v. The previous figures have also been regrouped/re-classified with the requirements of Revised Schedule III.
- w. Figures have been rounded off in Hundreds.

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

List of Directors 2023 –2024

The Live and Learn Foundation

Founder & CEO:
Ms. Anjali Paul.
 Email: contact_haven@yahoo.co.uk
 Mobile & What's App: 00 91 8826 878987



Managing Director for the
State of Madhya Pradesh: Mr. Manoj Sen.
 Email: manojksen2006@yahoo.co.in
 Mobile & What's App: 00 91 99936 84624

LIST OF DIRECTORS AS ON 31ST MARCH 2024

S.NO	NAME OF DIRECTOR	Designation	DIN
1.	MANOJ SEN	Director	09411094
2.	ANJALI PAUL	Director	09411095

On behalf of the board for
 LIVE AND LEARN FOUNDATION

ANJALI PAUL

Director

DIN: 09411095

DATE: 22nd July 2024

DIRECTOR
LIVE AND LEARN FOUNDATION

Directors' Report for the Ministry of Corporate Affairs (MCA) India 2023 – 2024

DIRECTORS' REPORT

TO THE MEMBERS of LIVE AND LEARN FOUNDATION,

Your directors are pleased to present the 3rd Annual Report along with the Audited Financial Statements of your Company for the Financial Year ended 31st March, 2024.

1. FINANCIAL RESULTS:

Particulars	(Amount in Rs.)	
	Particulars for the Year ended 31.03.2024	Particulars for the Year ended 31.03.2023
Net Sales /Income from Business Operations/Revenue from donations	20,100	59,600
Other Income	151	381
Total Income	20,251	59,981
Profit Before Tax	(4,69,541.35)	(3,57,993)
Less: Prior Period item	-	25,943
Less: Current Tax	-	-
Less: Deferred Tax	(7,472)	846
Net Profit/ Loss after Tax	(4,62,069.35)	(3,84,782)

2. DIVIDEND

As the company is Section 8 Company, the provisions for declaration of dividend are not applicable as per The Companies Act.

3. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the year under review, the Company has incurred loss of Rs. 4,62,069.35/-

4. AMOUNT TRANSFERRED TO

There is no amount transferred to reserves during the year.

5. BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your directors are optimistic about company's business and hopeful of better performance. There was no change in the nature of business of the company.

6. AUDITORS:

M/s Samrendra Kumar Pandey & Co., Chartered Accountants, Firm Registration No. 038169N were appointed as Statutory auditor of the Company to hold office up to the AGM to be held in Year 2028, at such remuneration as may be agreed upon between the Board of Directors and Auditors.

7. COMMENTS ON QUALIFICATIONS MADE BY THE AUDITORS

The observations of Auditors are self-explanatory and / or suitably explained in various notes to the accounts and no further comments are required from the Board of Directors of the Company.

8. EXTRACT OF ANNUAL RETURN

As per the provisions of Section- 92(3) of the Companies Act, 2013, an extract of Annual Return in Form No. MGT-9 of the Companies (Management and Administration) Rules, 2014 is appended as Annexure I herewith as a part of this Report.

9. NUMBER OF MEETINGS OF THE BOARD:

The Company had 4 Board meetings during the financial year under review.

S. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% Of Attendance
1	26/04/2023	2	2	100%
2	03/07/2023	2	2	100%
3	30/10/2023	2	2	100%
4	22/01/2023	2	2	100%

10. DECLARATION OF INDEPENDENT DIRECTORS

The provision of Section 149 for appointment of Independent Directors does not apply to the company.

11. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENTS, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

12. DIRECTORS

During the year, there is no change in the Directorship of the Company.

None of the Directors are disqualified in terms of Section 164 of the Companies Act, 2013.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

14. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

No related party transaction was made during the year ending 31st March 2024.

15. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There have been no material changes and commitments affecting the financial position of the Company which have occurred between March 31, 2024 and the date of this Report.

16. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (5) of the Companies Act, 2013, the Directors confirm that

- i) in the preparation of the annual accounts, the applicable Accounting Standards have been followed with proper explanations relating to material departures;
- ii) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;
- iii) they have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv) they have prepared the annual accounts on a going concern basis;

v) the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and

vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. DEPOSIT FROM PUBLIC

The Company has not accepted any fixed deposits from the public during the year under review within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

18. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

19. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, AND TRIBUNALS

No significant and material orders have been passed by the regulators, courts or tribunals impacting the going concern status and Company's operations in future.

20. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operations were observed.

21. TRANSFER OF UNCLAIMED DIVIDEND TO IEPF

Since there was no unpaid/ unclaimed Dividend declared and paid last year(s), the provisions of Section 124 of the Companies Act, 2013 do not apply.

22. AUDIT COMMITTEE

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

23. VIGIL MECHANISM

The provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns is not applicable to the Company.

24. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

25. DISCLOSURE UNDER THE SEXUAL

HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

Your Company believes in providing a safe and harassment-free workplace for every individual working in our premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

The policy aims at prevention of harassment of employees and lays down the guidelines for identification, reporting and prevention of undesired behavior. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. During the year no such complaint was received by the committee.

26. SUBSIDIARIES, JOINT VENTURES, AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture, or Associate Company.

27. PARTICULARS OF EMPLOYEES

The provisions of Section 197 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to Private Company.

28. EMPLOYEE RELATIONS

The relations with the staff and at various levels continued to be cordial and the Management thanks the staff for the co-operation extended by them.

29. SHARES

The Company has not issued any Shares during the year under review.

30. DISCLOSURE RELATING TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information relating to Conservation of Energy and Technology Absorption as required to be disclosed under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014, is not applicable to your Company as the company does not have any manufacturing activities.

Foreign Exchange Earning and Outgo

Information about the foreign exchange earnings and outgo, as required to be given under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 (c) of the Companies (Accounts) Rules, 2014, is given as follows:

S. No.	Particulars	For the Year ended 31.03.2024	For the Year ended on 31.03.2023
S. No.	Particulars	For the Year ended 31.03.2024	For the Year ended on 31.03.2023
1	<u>Expenditure in Foreign Currency</u>	NIL	NIL
2	<u>Earnings in Foreign Currency</u>	NIL	NIL
1	<u>Expenditure in Foreign Currency</u>	NIL	NIL
2	<u>Earnings in Foreign Currency</u>	NIL	NIL

31. ACKNOWLEDGEMENTS

Your directors wish to place on record their sincere appreciation, and acknowledge with gratitude the support and consideration extended by bankers, shareholders, and employees, and look forward to their continued support and cooperation.

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

Form No. MGT 9 2023 – 2024

FORM NO. MGT 9**EXTRACT OF ANNUAL RETURN****as on financial year ended on March 31, 2024**

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

Registration and other Details	
CIN	U80900MP2021NPL058547
Registration Date	24/11/2021
Name of the Company	LIVE AND LEARN FOUNDATION
Category/Sub-category of the Company	SECTION 8 COMPANY COMPANY LIMITED BY SHARES
Address of the Registered office & contact details	CHANDRASEKHAR WARD NO 12, ARVINDRA COLONY, KHAJURAHO, CHHATARPUR MP 471606 Email id: contact_haven@yahoo.co.uk
Whether listed Company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	NA
Principal Business Activities of the Company	
All the business activities contributing 10% or more of the total turnover of the Company	As per Attachment A
Particulars of holding, subsidiary and associate companies	As per Attachment B
Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)	
Category-wise Shareholding	As per Attachment C
Shareholding of Promoters	As per Attachment D
Change in Promoters' Shareholding	As per Attachment E
Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)	As per Attachment F
Shareholding of Directors and Key Managerial Personnel	As per Attachment G
Indebtedness	
Indebtedness of the Company including interest outstanding / accrued but not due for payment	As per Attachment H
Remuneration of Directors and Key Managerial Personnel	
Remuneration to Managing Director (MD), Whole-time Directors (WTD) and / or Manager	As per Attachment I
Remuneration to other directors	As per Attachment J
Remuneration to Key Managerial Personnel other than MD / Manager / WTD	As per Attachment K
Penalties / Punishment/ Compounding of Offences	As per Attachment L

Attachment A

Principal Business Activities of the Company

All the business activities contributing 10% or more of the total turnover of the company are given below: -

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Educational support services	8550	100

Attachment B

Particulars of holding, subsidiary and associate companies

S. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	N.A	N.A	N.A	N.A	N.A

Attachment C

Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)

Category-wise Shareholding

Category of Shareholders	No. of Shares held at the beginning of the year [As on April 1, 2022]				No. of Shares held at the end of the year [As on March 31, 2023]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	50	50	100%	-	50	50	100%	0.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (1)	-	50	50	100%	-	50	50	100%	0.00%
(2) Foreign									
a) NRI Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Other Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	50	50	100%	-	50	50	100%	0.00%

B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%

e) Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Insurance Companies	-	-	-	0.00%	-	-	-	0.00%	0.00%
g) FIs	-	-	-	0.00%	-	-	-	0.00%	0.00%
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
i) Others (specify)	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.									
i) Indian	-	-	-	0.00%	-	-	-	0.00%	0.00%
ii) Overseas	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
i) Individual shareholders holding nominal share capital upto Rs. 2 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Others (Clearing Member)	-	-	-	0.00%	-	-	-	0.00%	0.00%
Non Resident Indians	-	-	-	0.00%	-	-	-	0.00%	0.00%
Overseas Corporate Bodies	-	-	-	0.00%	-	-	-	0.00%	0.00%
Foreign Nationals	-	-	-	0.00%	-	-	-	0.00%	0.00%
Clearing Members	-	-	-	0.00%	-	-	-	0.00%	0.00%
HUF	-	-	-	0.00%	-	-	-	0.00%	0.00%
Trusts	-	-	-		-	-	-	0.00%	0.00%
Foreign Bodies - D R	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	0.00%	-	-	-	0.00%	0.00%
Grand Total (A+B+C)	-	50	50	100%	-	50	50	100%	0%

Attachment D

Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)

Shareholding of Promoter

Sr. No.	Name	Date	Reason	Shareholding		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Mrs. Anjali Paul						
	At the beginning of the year	01-04-2022		25	50.00%	25	50.00%
	Changes during the year			-	-	-	-
	At the end of the year	31-03-2023		25	50.00%	25	50.00%
2.	Mr. Manoj Sen						
	At the beginning of the year	01-04-2022		25	50.00%	25	50.00%
	Changes during the year			-	-	-	-
	At the end of the year	31-03-2023		25	50.00%	25	50.00%

Attachment E

Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)

Change in Promoters' Shareholding

Particulars	Shareholding at the beginning of the year (As on 01-04-2022)		Cumulative Shareholding during the year (01-04-2022 to 31-03-2023)	
	No. of shares	% of total shares of the Company	No. of shares	% of total shares of the Company
At the beginning of the year	50	100%	-	0.00%
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity, etc.)	-	-	-	-
At the end of the year	50	100%	-	0.00%

Note-I Details of Increase and Decrease in Promoters' Shareholding

Sr. No	Particulars	Date	Reason	Shareholding		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	NIL						

Attachment F

Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)

Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs)

Sr. No.	For each of the Top 10 shareholders	Date	Reason	Shareholding		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
	NIL						

Attachment G

Shareholding Pattern (Equity Share Capital breakup as percentage of total equity)

Shareholding of Directors and Key Managerial Personnel

Sr. No.	Name	Date	Reason	Shareholding		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Mrs. Anjali Paul						
	At the beginning of the year	01-04-2022		25	50.00%	25	50.00%
	Changes during the year			-	-	-	-
	At the end of the year	31-03-2023		25	50.00%	25	50.00%
2.	Mr. Manoj Sen						
	At the beginning of the year	01-04-2022		25	50.00%	25	50.00%
	Changes during the year			-	-	-	-
	At the end of the year	31-03-2023		25	50.00%	25	50.00%

Attachment H

Indebtedness

Indebtedness of the Company including interest outstanding / accrued but not due for payment

(Rs.in Lacs)				
Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
* Addition / Reduction	-	0)	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

Attachment I

Remuneration of Directors and Key Managerial Personnel

Remuneration to Managing Director (MD), Whole-time Directors (WTD) and / or Manager

Sr. No.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total
	Name	Anjali Paul	Manoj Sen	(In Rs)
1	Gross salary	Nil	Nil	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income- tax Act, 1961	Nil	Nil	Nil
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Nil	Nil	Nil
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			
2	Stock Option	Nil	Nil	Nil
3	Sweat Equity	Nil	Nil	Nil
4	Commission	Nil	Nil	Nil

5	Others, please specify	Nil	Nil	Nil
	Total (A)	Nil	Nil	Nil

Attachment J

Remuneration of Directors and Key Managerial Personnel

Remuneration to other Directors

Sr. No.	Particulars of Remuneration	Name of Directors				Total Amount
						(In Rs)
1	Independent Directors					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2	Other Non-Executive Directors					
	Fee for attending board committee meetings	-	-	-	-	-
	Commission	-	-	-	-	-
	Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-

Attachment K

Remuneration of Directors and Key Managerial Personnel

Remuneration to Key Managerial Personnel other than MD / Manager / WTD

Sr. No.	Particulars of Remuneration			Name of Key Managerial Personnel			Total Amount
	Name						
	Designation			Company Secretary	Chief Financial Officer	Chief Financial Officer	
1	Gross salary						
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961			NIL	NIL	NIL	NIL
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961			NIL	NIL	NIL	NIL
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			NIL	NIL	NIL	NIL
2	Stock Option			NIL	NIL	NIL	NIL
3	Sweat Equity			NIL	NIL	NIL	NIL
4	Commission			NIL	NIL	NIL	NIL
	- as % of profit			NIL	NIL	NIL	NIL
	- others, specify			NIL	NIL	NIL	NIL
5	Others, please specify (Bonus)			NIL	NIL	NIL	NIL
	Total			NIL	NIL	NIL	NIL

Attachment L

Penalties / Punishment/ Compounding of Offences

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY			NIL		
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For LIVE AND LEARN FOUNDATION

Please note that the signed and stamped Audit 2024 documents for the Live and Learn Foundation can be accessed by everyone via the MCA Website, using the UDIN below.

UDIN: 24554299BKBL5W2653

Annexures

Annexure 1. The Live and Learn Centre: Bhiyantal Village. Impact Report.

Annexure 1.1: Staff at the Bhiyantal Live and Learn Centre, Subjects Taught, and Timings

There have been no changes in staff or timings from the commencement of work in the Bhiyantal Live and Learn Centre, to date.

We encourage teachers to improve their skills during their working hours, which are between 7am – 11am.

Staff and teachers are given 24 days paid holiday a year. This includes 12 ‘Exam Days’ a year, so that they can attend examinations to further their educational or professional qualifications and thereby make progress in their chosen careers.

As well as these holidays, the Bhiyantal Live and Learn Centre is shut for a week in Diwali; on all public holidays; and from this year onwards, will be shut for the first 2 weeks of June as it is unbearably hot at that time. These are all paid holidays for the staff and teachers.

Our teachers are paid very well compared to their peers in other schools. The salaries we pay for these part-time teaching roles are more than other teachers in the area receive for full-time teaching roles. That is what enables us to hire and retain talented professional people. In due course, when we have the resources, we will give all our staff medical insurance and pensions. At The Live and Learn Foundation®, we firmly believe that the passionate, dedicated people who help us to bring our dreams of a fairer world to life, deserve to be compensated well for the good work that they do.

We would like to hire more teachers and will do so when we have the funds.

STAFF

Centre Manager

Our Managing Director for Madhya Pradesh, Mr. Manoj Sen, also provides Centre Management Consultancy Services to The Live and Learn Foundation. He oversees the administration and running of the Bhiyantal Live and Learn Centre and leads the team there, navigating challenges with steadfast, patient, emotional intelligence. He is devoted to making the Centre — and our students — successful.

Cook

Mrs. Kusum Sen makes fresh, home-cooked breakfasts for the children every day from Monday to Friday.

Hindi, English, and Mathematics Teacher

Mr. Laxman Ahirwar teaches Hindi, English, and Mathematics. He also teaches Hindi literacy and numeracy to the youngest children. He is a talented, dedicated, fully qualified teacher who is passionately committed to ensuring that our students excel in their studies and succeed in life.

I.T. & Computer Skills, and General Knowledge Teacher

Mr. Chhotelal Sen teaches I.T. and Computer Skills; Hindi and English Typing. He also teaches General Knowledge. In addition, he teaches the younger children so that they can move ahead educationally. He is fully qualified in I.T. and Computing, and he is currently studying for a B.Ed. degree while working with us. He is a talented and hard-working teacher who wants the best for our students

TIMINGS

We aim to work congenially with Private Schools and with Government schools, as we provide coaching that will enable children to make the most of the free education provided by the Indian Government, and excel in their fee-paying schools. The children start their classes at the local Government school at 10.30 a.m. Therefore:

- Classes at the Bhiyantal Live and Learn Centre start at 7 a.m. and continue until 10.00 a.m., from Monday to Friday every week. Breakfast is served from 10 a.m. to 10.15 a.m. This is so that all the children can get to school on time. The teachers and staff are contracted to work from 7 a.m. until 11 a.m. At the time of writing, we are considering staggering teaching hours, so some teachers can teach older children from 6 a.m. to 7 a.m. This means that some teachers will work from 6 a.m. to 10 a.m., and others will work from 7 a.m. to 11 a.m. This change is still in the planning stage.
- Classes are held from Monday to Friday every week, so that children, teachers, and staff can enjoy free time at weekends. We believe in quality of life.
- Children who pay for coaching are taught and fed along with the children who get free coaching. We do not discriminate on any grounds — whether they be of caste, creed, religion, race, or social status.
- Children are provided with free breakfasts, consisting of nourishing food, and milk, every day that they are taught.

Annexure 1.2: Measurability

We have implemented two different measures to ascertain whether the Bhiyantal Live and Learn Centre is functioning effectively. This year, we also instituted the practice of admission forms, so that a formal record is kept of each child who attends the centre.

1. Attendance

- The figures in the bar chart, and in the registers, are from April 2023 to March 2024. Please see the attendance registers for a more detailed view.
- Attendance at the Bhiyantal Live and Learn Centre is measured on a regular basis. Attendance registers are kept for every month. From April 2023 to March 2024 the number of students studying at the Bhiyantal Live and Learn Centre stabilized at 30. Of these, 26 children were BPL (Below Poverty Line) and 4 children were fee-paying students, who paid Rs. 300 per month each. We are considering raising the fees to Rs. 500 per month.
- However, not all the children attended every day, especially in the hot summer months. To try and counter this, we bought a cooler for the school, and will buy more coolers when we have the resources. However, this measure was not all that effective, as there are many weddings during the summer months so the children take time off to attend their relative's ceremonies. We had a 2-week holiday in June at the beginning of June, which is the hottest part of the year, and this will now be an annual holiday.
- The number of children who are now connected to the Bhiyantal Live and Learn Centre has risen to 44, if we count ex-pupils who now only attend sporadically, or only come to take part in the programmes held on special events such as the Bhiyantal Live and Learn Centre's anniversary functions and The Live and Learn Foundation's anniversary outings & events; or the Independence and Republic Day celebrations. We are happy that they do this, as they are building up a strong alumni network based upon shared experiences and happy memories.

2. Efficacy of Teaching

- All the children who attended the centre from April 2023 – March 2024, who were of the age to take Board exams, passed their Board exams.
- The children are regularly tested on what they have learned. Centre examinations in all the subjects taught are held 3 times a year; in January, May, and September.
- Some of the children are very young (ages 3 to 6) so those children are not given formal examinations.
- The teachers are held accountable for their teaching methods. We have staff meetings every month so that staff and management can express their views on whether the children are being taught effectively.

- Teachers cannot physically hit or verbally abuse children in The Bhiyantal Live and Learn Centre. The teachers are aware that if they do so they will be dismissed. They must teach the children in firm but kind ways.

3. Admission Forms

We found that some children were taking far too much time off and not coming to the centre regularly. All the parents/guardians are now required to fill out admission forms on an annual basis, for every child who attends the Bhiyantal Live and Learn Centre, whether they pay fees or whether they attend free of charge. We started this practice so that:

- We have formal records of all the children who attend the centre.
- Children and their parents/guardians understand that children must attend every day from Monday to Friday during the times when the centre is open. This helps us to maintain a high standard of learning; and to plan rehearsals for plays and performances on special days such as The Bhiyantal Live and Learn Centre's Anniversary; The Live and Learn Foundation's Anniversary; Independence Day; and Republic Day.
- Regular attendance also teaches children discipline, which is a very valuable life-skill.

Annexure 1.3: Safety and Security of the Children

We take the safety and security of our children very seriously. Children at the Bhiyantal Live and Learn Centre are watched over and protected by the Managing Director for Madhya Pradesh, the teachers, and concerned adults (who are the parents of some of the children who study with us).

All the children at the centre must have photo consent forms signed by their parents or guardians. We post photographs of the children on our social media channels and website; we also show them in our reports and in our Annual Company Report. We always ensure that these photographs portray the children in safe and age-appropriate ways; and that our social media channels are safe for uploading photos of children.

We will put in CCTV cameras when we have the funds.

We do not tolerate abuse of any kind.

Annexure 1.4: Bar Chart: Total Number of Children Attending the Bhiyantal Live and Learn Centre Per Month from April 2023 to March 2024

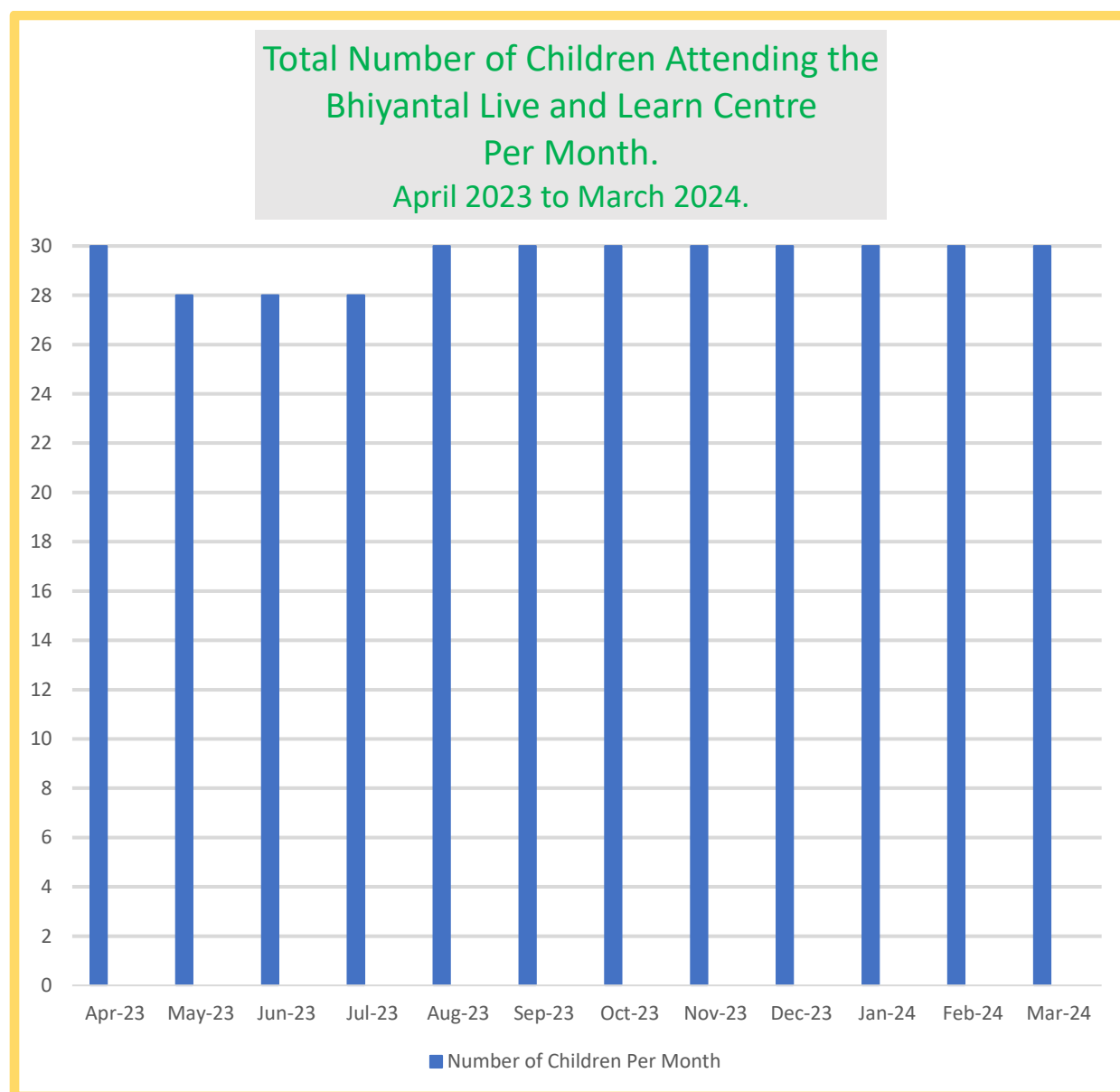


Figure 1: April 2023

Figure 2: May 2023

छात्र उपस्थिति पत्रक Student Attendance Register		विद्यालय/महाविद्यालय School/College	
विद्यार्थी का नाम	पिता का नाम	कक्षा	दिनांक
Student's Name	Father's Name	Class	Date
मोहन राज	मोहन	10	1
मोहन राज	मोहन	10	2
मोहन राज	मोहन	10	3
मोहन राज	मोहन	10	4
मोहन राज	मोहन	10	5
मोहन राज	मोहन	10	6
मोहन राज	मोहन	10	7
मोहन राज	मोहन	10	8
मोहन राज	मोहन	10	9
मोहन राज	मोहन	10	10
मोहन राज	मोहन	10	11
मोहन राज	मोहन	10	12
मोहन राज	मोहन	10	13
मोहन राज	मोहन	10	14
मोहन राज	मोहन	10	15
मोहन राज	मोहन	10	16
मोहन राज	मोहन	10	17
मोहन राज	मोहन	10	18
मोहन राज	मोहन	10	19
मोहन राज	मोहन	10	20
मोहन राज	मोहन	10	21
मोहन राज	मोहन	10	22
मोहन राज	मोहन	10	23
मोहन राज	मोहन	10	24
मोहन राज	मोहन	10	25
मोहन राज	मोहन	10	26
मोहन राज	मोहन	10	27
मोहन राज	मोहन	10	28
मोहन राज	मोहन	10	29
मोहन राज	मोहन	10	30
मोहन राज	मोहन	10	31

Figure 3: June 2023

छात्र उपस्थिति पत्रक Student Attendance Register		विद्यालय/महाविद्यालय School/College	
विद्यार्थी का नाम	पिता का नाम	कक्षा	दिनांक
Student's Name	Father's Name	Class	Date
मोहन राज	मोहन	10	1
मोहन राज	मोहन	10	2
मोहन राज	मोहन	10	3
मोहन राज	मोहन	10	4
मोहन राज	मोहन	10	5
मोहन राज	मोहन	10	6
मोहन राज	मोहन	10	7
मोहन राज	मोहन	10	8
मोहन राज	मोहन	10	9
मोहन राज	मोहन	10	10
मोहन राज	मोहन	10	11
मोहन राज	मोहन	10	12
मोहन राज	मोहन	10	13
मोहन राज	मोहन	10	14
मोहन राज	मोहन	10	15
मोहन राज	मोहन	10	16
मोहन राज	मोहन	10	17
मोहन राज	मोहन	10	18
मोहन राज	मोहन	10	19
मोहन राज	मोहन	10	20
मोहन राज	मोहन	10	21
मोहन राज	मोहन	10	22
मोहन राज	मोहन	10	23
मोहन राज	मोहन	10	24
मोहन राज	मोहन	10	25
मोहन राज	मोहन	10	26
मोहन राज	मोहन	10	27
मोहन राज	मोहन	10	28
मोहन राज	मोहन	10	29
मोहन राज	मोहन	10	30
मोहन राज	मोहन	10	31

Figure 4: July 2023

[illegible]

Figure 5: August 2023

[illegible]

Figure 6: September 2023

[illegible]

Figure 8: November 2023

[illegible]

Figure 9:December 2023

[illegible]

Figure 10: January 2024

[illegible]

Annexure 1.6: Subjects and Courses Offered in the Bhiyantal Live and Learn Centre

1. Hindi
2. Mathematics
3. General Knowledge of Madhya Pradesh.
 - General Knowledge of India is being introduced. General knowledge of the World will also be taught in due course.
4. English: Written and Spoken. This comprises:
 - Reading
 - Writing
 - Speaking
 - Listening Comprehension
 - Grammar
5. I.T. and Computer Skills
 - We are planning to create a six-month or one-year I.T. & Computer Skills Government Certified Diploma Course for which we will charge. The course will consist of 7 units plus a verbal test where pupils are asked to memorise information and repeat what they have learned, as follows:
 - Unit 1: Fundamentals of Computer
 - Unit 2: Microsoft Office Word
 - Unit 3: Microsoft Office Excel
 - Unit 4: Microsoft Office Power Point
 - Unit 5: Photoshop
 - Unit 6: Internet
 - Unit 7: Hindi & English Typing
 - Unit 8: Verbal Test
 - We plan to teach e-commerce when the centre grows.

We aim to create well-rounded human beings, so we also have occasional drawing and painting lessons.

The children spontaneously play group games during their breaks, which gives them healthy physical exercise and helps them to bond with each other.

As the Bhiyantal Live and Learn Centre evolves, we plan to employ science, yoga, and arts teachers to teach the following subjects:

- biology and botany
- physics and chemistry
- logic and reasoning
- social sciences
- yoga, art, music, singing, and dance

Children with Learning Disabilities

The Live and Learn Foundation® is dedicated to inclusivity, and committed to providing free education for low-income children with special educational needs.

We are thrilled that the State Government has offered to supply a Special Needs teacher for children in the village with learning disabilities. The teacher's salary is paid by the Government. We have wanted to help one such child, called Chotu, since we began the Bhiyantal Live and Learn Centre. We have now realised that there are five such children in the village, so we will be able to help them all. We are so grateful to the Madhya Pradesh Education Department for this aid. This is a major success for us!

Annexure 1.7: Examinations and Results

Board Examinations 2023 – End of May 2024

All the children studying at the Bhiyantal Live and Learn Centre, who took Board Examinations, passed.

Latest Bhiyantal Live and Learn Centre Tests and Results: May 2024

The children are split into A and B groups according to their ages and, consequently, levels of ability. The very young children are not given formal examinations.

I.T. and Computer Skills A Group

- Total students - 09
- Students passed - 09
- Students failed - 0
- Student absent – 0

Grades ranged from A to B

I.T. and Computer Skills B Group

- Total students - 09
- Students passed - 09
- Students failed - 0
- Student absent – 0

Grades ranged from A to B

Hindi A Group

- Total students - 14
- Students passed - 14
- Students failed - 0
- Student absent – 0

Grades ranged from A+ to B

Hindi B Group

- Total students - 13
- Students passed - 13
- Students failed - 0
- Student absent – 0

Grades ranged from A to C

English A Group

- Total students - 14
- Students passed - 14
- Students failed - 0
- Student absent – 0

Grades ranged from A+ to B

English B Group

- Total students - 13
- Students passed - 13
- Students failed - 0
- Student absent – 0

Grades ranged from A to B

Mathematics A Group

- Total students - 14
- Students passed - 14
- Students failed - 0
- Student absent – 0

Grades ranged from A+ to B

Mathematics B Group

- Total students - 13
- Students passed - 13
- Students failed - 01
- Student absent – 0

Grades ranged from A+ to C & 1 Fail

Madhya Pradesh General Knowledge A Group

- Total students - 09
- Students passed - 09
- Students failed - 0
- Student absent – 0

Grades ranged from A to B

Madhya Pradesh General Knowledge B Group

- Total students - 09
- Students passed - 09
- Students failed - 0
- Student absent – 0

Grades ranged from A to B

Annexure 1.8: Sample Test Papers

Annexure 1.8A: Computer Knowledge Test (Group A)

The Live and Learn Foundation Bhiyantal
Subject – Computer. Group – A
Test Paper May 2024

Time - 30 Min.

Total Marks – 25

प्रश्न:-1 निम्नलिखित में से कौन सी इनपुट इकाई है।

- (a) Mouse (b) Keyboard
(c) Scanner (d) All of these

प्रश्न:-2 1 GB बराबर..... होता है।

- (a) 1024 MB (b) 1024 KB
(c) 1024 GB (d) 1024 TB

प्रश्न:-3 CPU में CU, MU और..... होता है।

- (a) Micro (b) Processor
(c) ALU (d) Output

प्रश्न:-4 गणना व तुलना के लिए कम्प्यूटर के किस भाग का उपयोग किया जाता है।

- (a) CU (b) ALU
(c) MU (d) All of these

प्रश्न:-5 कम्प्यूटर निम्न में से कौन सा कार्य नहीं करता है।

- (a) Processing (b) Understanding
(c) inputting (d) Outputting

प्रश्न:-6 कम्प्यूटर द्वारा दिया गया परिणाम क्या कहलाता है।

- (a) Memory (b) Data
(c) Input (d) Output

प्रश्न:-7 इनमें से कौन सबसे बड़ा, सबसे तेज व सबसे मेंहगा कम्प्यूटर है।

- (a) Super Computer (b) Laptop Computer
(c) PC (d) Note Book Computer

प्रश्न:-8 भारत में निर्मित प्रथम कम्प्यूटर का नाम क्या है।

- (a) आर्यभट्ट (b) अशोक
(c) सिद्धार्थ (d) बुद्ध

प्रश्न:-9 इंटीग्रेटेड सर्किट चिप का आविष्कार किसने किया था।

- (a) चार्ल्स बैबेज ने (b) जे.एस.किल्बी ने
(c) बुद्ध ने (d) सी.वी. रमन ने

प्रश्न:-10 गेम खेलना किससे आसान होता है।

- (a) कीबोर्ड (b) माउस
(c) जॉयस्टिक (d) ये सभी

प्रश्न:-11 Ctrl, Shift और Alt को कौन सी कुंजिया कहते हैं।

- (a) Function key (b) Modifier key
(c) Alphabet key (d) All of these

प्रश्न:-12 निम्न में से कौनसी एक आउटपुट डिवाइस नहीं है।

- (a) Printer (b) Monitor
(c) Plotter (d) Touch screen

प्रश्न:-13 कम्प्यूटर का हिन्दी नाम क्या है।

- (a) गणितज्ञ (b) कम्प्यूटर
(c) संगणक (d) व्यक्तिगत

प्रश्न:-14 पहला कम्प्यूटर किसने बनाया था

- (a) Bill gates (b) Bill kiloton
(c) Charles Babbage (d) Marconi

प्रश्न:-15 कम्प्यूटर बंद करने की प्रोसेस क्या कहलाती है।

- (a) Shut Down (b) Log off
(c) Sleep (d) Restart

प्रश्न:-16 इनमें से कौन एक पर्सनल कम्प्यूटर है। (a) Desktop computer (b) Laptop computer

- (c) Tablet PC (d) All of these

प्रश्न:-17 माइक्रोसॉफ्ट वर्ड का उपयोग किस कार्य के लिए नहीं किया जाता है।

- (a) Application (b) Essay
(c) Word processing (d) Presentation

प्रश्न:-18 कम्प्यूटर में स्थायी मेमोरी के नाम से किसे जाना जाता है।

- (a) Rom (b) RAM
(c) Pen drive (d) Floppy Disk

प्रश्न:-19 माइक्रोसॉफ्ट वर्ड में फॉन्ट साइज कितनी बढ़ा सकते हैं।

- (a) 82 (b) 80
(c) 72 (d) 70

प्रश्न:-20 इंटीग्रेटेड सर्किट चिप का आविष्कार कौन सी सन् में हुआ था।

- (a) 1952 (b) 1954
(c) 1958 (d) 1956

प्रश्न:-21 कम्प्यूटर की भाषा में किसी फाइल को क्या कहा जाता है।

- (a) Document (b) Folder
- (c) File (d) Icon

प्रश्न:-22 ऐसी डिवाइस का नाम जिसमें डाटा अधिक स्टोर हो सकता है।

- (a) Memory Disk (b) Magnetic Disk
- (c) Floppy Disk (d) Hard Disk

प्रश्न:-23 कम्प्यूटर सिस्टम में पॉवर सप्लाय के लिए आवश्यक होता है।

- (a) Mother board (b) SMPS
- (c) Hardware (d) Software

प्रश्न:-24 दो सबसे प्रचलित आउटपुट डिवाइस कौन सी है।

- (a) Keyboard & Mouse (b) Scanner & Printer
- (c) Monitor & Printer (d) CD & Floppy

प्रश्न:-25 कम्प्यूटर वायरस एक होता है।

- (a) Software (b) IC
- (c) Bacteria (d) Phaphood

Annexure 1.8B: General Knowledge of Madhya Pradesh Test (Group A)

The Live and Learn Foundation Bhiyantal
Subject – Madhya Pradesh GK. Group – A
Test Paper May 2024

Time- 30 Min.

Total Marks – 25

प्रश्न:-1 मध्यप्रदेश की प्रथम महिला मुख्यमंत्री कौन थी।

- (a) कुमारी आशागोपालन (b) श्रीमति जमुना देवी
(c) सुश्री उमा भारती (d) श्रीमति सरोजनी सक्सेना

प्रश्न:-2 सुनहरे जिले किसे कहा जाता है।

- (a) नीमच, रतलाम (b) सतना, सागर
(c) बड़वानी, बुरहानपुर (d) इंदौर, भोपाल

प्रश्न:-3 मध्यभारत का सोमनाथ किसे कहा जाता है।

- (a) काशी के मंदिर को (b) शिवपुरी के शिव मंदिर को
(c) महाकालेश्वर उज्जैन को (d) भोजपुर के शिव मंदिर को

प्रश्न:-4 मध्यप्रदेश का सबसे बड़ा रेल्वे जंक्शन कौन सा है।

- (a) कटनी रेल्वे जंक्शन (b) इंदौर रेल्वे जंक्शन
(c) भोपाल रेल्वे जंक्शन (d) इटारसी रेल्वे जंक्शन

प्रश्न:-5 मध्यप्रदेश का कौनसा सा स्थान साड़ियों के लिए प्रसिद्ध है।

- (a) माण्डू (b) अमलाई
(c) चंदेरी (d) देवास

प्रश्न:-6 एक भारतीय आत्मा किस कवि को कहा जाता है।

- (a) सुमित्रानंदन पंत को (b) रामधारी सिंह दिनकर
(c) मुंशी प्रेमचंद्र (d) माखलाल चतुर्वेदी

प्रश्न:-7 संगीत सम्राट के नाम से किसे जाना जाता है।

- (a) तुलसीदास (b) हरिवंश राय बच्चन
(c) रवींद्र नाथ टैगोर (d) तानसेन

प्रश्न:-8 मध्यप्रदेश लोकसेवा दिवस कब मनाया जाता है।

- (a) 25 सितम्बर (b) 1 नवम्बर
(c) 2 दिसंबर (d) 5 अक्टूबर

प्रश्न:-9 बुरहानपुर जिला किस नदी के किनारे स्थित है।

- (a) नर्मदा नदी (b) बेतवा नदी
(c) ताप्ती नदी (d) क्षिप्रा नदी

प्रश्न:-10 सहस्र धारा जलप्रपात किस नदी पर बना है।

- (a) क्षिप्रा नदी (b) ताप्ती नदी
(c) बेतवा नदी (d) नर्मदा नदी

प्रश्न:-11 मध्यप्रदेश में अनुसूचित जाति SC के लिए आरक्षित विधानसभा क्षेत्र कितने हैं।

- (a) 47 (b) 35 (c) 82 (d) 29

प्रश्न:-12 मध्यप्रदेश में अनुसूचित जनजाति ST के लिए आरक्षित लोकसभा क्षेत्र कितने हैं।

- (a) 11 (b) 6 (c) 4 (d) 10

प्रश्न:-13 मध्यप्रदेश में कुल कितनी राज्य सभा सीटें हैं।

- (a) 11 (b) 6 (c) 4 (d) 10

प्रश्न:-14 मध्यप्रदेश में कुल कितनी विधानसभा सीटें हैं।

- (a) 230 (b) 82 (c) 229 (d) 47

प्रश्न:-15 मध्यप्रदेश में अनुसूचित जाति SC के लिए आरक्षित लोकसभा क्षेत्र कौनसा नहीं है।

- (a) देवास, (b) भिण्ड
(c) टीकमगढ़ (d) मुरैना

प्रश्न:-16 निम्नलिखित में से कौन सा एक नवीन जिला नहीं है।

- (a) पाटनरना (b) चाचौड़ा
(c) मऊगंज (d) मैहर

प्रश्न:-17 मऊगंज किससे अलग करके नवीन जिला बनाया गया।

- (a) सतना (b) सागर
(c) रीवा (d) छिंदवाड़ा

प्रश्न:-18 मध्यप्रदेश की भौगोलिक स्थिति,पूर्वी देशांतर से.....पूर्वी देशांतर तक है।

- (a) $74^{\circ} 5'$ - $81^{\circ} 9'$ (b) $21^{\circ} 9'$ - $30^{\circ} 9'$
(c) $21^{\circ} 6'$ - $26^{\circ} 30'$ (d) $74^{\circ} 9'$ - $82^{\circ} 48'$

प्रश्न:-19 मध्यप्रदेश का वर्तमान कुल भौगोलिक क्षेत्रफल कितना है।

- (a) 03,88,245 वर्ग किमी. (b) 04,88,252 वर्ग किमी.
(c) 03,08,252 वर्ग किमी. (d) 03,08,358 वर्ग किमी.

प्रश्न:-20 मध्यप्रदेश का पूर्व से पश्चिम तक विस्तार कितना है।

- (a) 605 (b) 705
(c) 870 (d) 770

प्रश्न:-21 सांस्कृतिक राजधानी कौन सी है।

- (a) भोपाल (b) सिंगरौली
(c) जबलपुर (d) मैहर

प्रश्न:-22 मध्यप्रदेश में पीर बुधान का मेला किस जिले में लगता है।

- (a) बालाघाट (b) खण्डवा
- (c) शिवपुरी (d) उज्जैन

प्रश्न:-23 मध्यप्रदेश में भर्तृहरि की गुफाएं किस जिले में है।

- (a) उज्जैन (b) शिवपुरी
- (c) बालाघाट (d) खण्डवा

प्रश्न:-24 जनसंख्या की दृष्टि से मध्यप्रदेश का सबसे बड़ा जिला कौन सा है।

- (a) शहडोल (b) इंदौर
- (c) भोपाल (d) निवाड़ी

प्रश्न:-25 जनसंख्या व क्षेत्रफल की दृष्टि से मध्यप्रदेश का सबसे छोटा संभाग कौन सा है।

- (a) नमदापुरम (b) रीवा
- (c) शहडोल (d) ग्वालियर

Annexure 1.8C: Sample English and Hindi Test Questions (Group A)

The Live and Learn Foundation Bhiyantal

Subject – English. Group – A

Test Paper May 2024

Time- 60 Min.

Total Marks – 40

Qu.1 Use the correct articles in the following blanks.

- I have bought..... umbrella.
- bag has been lost, which was bought yesterday.
- Ramayan is..... holy book.
- Mr. David is..... European man.
- My friend lives in..... U.K.

Qu.2 Use the correct prepositions in the following blanks.

- She kept all the money..... the box
- What do you think..... her.
- The baby crawled..... the bed.
- We went..... New York yesterday.
- The cat is sitting..... the table.

Qu.3 Change the following sentences into English.

- मैं घर जा रहा हूँ।
- वह खाना बना चुकी है।
- वे वहाँ पर है।
- हमारे पास एक सफेद कार है।
- तुम्हारा नाम क्या है।

Qu.4 Change the following sentences into Hindi.

- She knows me.
- I won the match.
- They did not come.
- Please try to understand me.
- God sees the truth but, waits.

The Live and Learn Foundation Bhiyantal
Subject – Hindi Group – A
Test Paper May 2024

Time- 60 Min.

Total Marks – 50

प्रश्न:-1 रस की परिभाषा तथा इसके स्थाई भाव बताईए।

प्रश्न:-2 छंद की परिभाषा बताईए।

प्रश्न:-3 समास की परिभाषा तथा प्रकार बताईए।

प्रश्न:-4 महाकाव्य तथा खण्डकाव्य में अंतर बताईए।

प्रश्न:-5 संधि तथा समास में अंतर बताईए

प्रश्न:-6 विलोम शब्द लिखिए कोई-10

प्रश्न:-8 मुहावरे तथा उनका वाक्य प्रयोग कीजिए कोई-10

प्रश्न:-9 तुलसी दास अथवा सूरदास किसी एक का जीवन परिचय लिखिए

प्रश्न:-10 नाटक व एकांकी में अंतर स्पष्ट कीजिए।

Note: We felt that the May 2024 English exam was too easy so we made the September 2024 exam more difficult, as below. All the children passed with grades from A+ to B.

The Live and Learn Foundation Bhiyantal

Subject: English Group – A
Test Paper September – 2024

Time - 40 Min.

Total Marks - 50

Qu. 1 Write two headings for a summary of “Wonder of Science,” and then write the summary.

Qu.2 Write a letter to your father to send you three thousand rupees by money order.

Qu.3 Change the following sentences to indirect speech:

- a) I said “I am a student.”
- b) You said to Virat “You are a smart boy.”
- c) They said “We should go now.”
- d) He said to me “I am coming today.”
- e) Radha told Raghav – “You can make tea.”

Qu.4 Change the following sentences to the types of sentences shown in brackets:

- a) She goes to the market (Negative)
- b) They took my wallet (Pr. Ind.)
- c) I can run faster now (Interrogative)
- d) She is teaching us (Past continuous)
- e) They read my book (Negative)

Qu.5 Change the following sentences into English:

- | | |
|-------------------------------|----------------------------------|
| (a) क्या तुम मुझे जानते हो? | (b) राम मेरा पत्र पढ़ चुका है |
| (c) राम मेरा पत्र पढ़ चुका है | (d) उन्होंने मेरा मोबाईल चुराया। |
| (e) वे कल आयेगे | (f) हम 2005 से यहाँ रह रहे हैं। |
-

The Live and Learn Foundation Bhiyantal**Subject: English Group – B****Test Paper September – 2024****Time - 40 Min.****Total Marks - 50**

Qu.1 Write an essay on any of the following subjects:

- (a) Mahatma Gandhi (b) Holi (c) Diwali (d) My School

Qu.2 Write an application for leave for three days.

Qu.3 Write the meaning of the following words in Hindi:

- (a) Space (b) Galaxy (c) Universe (d) Satellite (e) Scientists

Qu.4 Translate these words into English:

- (a) महासागर (b) महाद्वीप (c) समुद्र (d) चट्टान (e) इमारते

Qu.5 Write the full forms of these words:

- (a) WHO (b) NASA (c) ISRO (d) UNO (e) USA (f) SBI (g) IMF (H)
BARK

Annexure 1.8D: Sample Mathematics Questions (Group A)

The Live and Learn Foundation
Subject – Mathematics. Group – A
Test Paper May 2024

Time 60 Min.

Total Marks 50

Qu.1 $\left(3\frac{2}{3} - 3\frac{1}{6}\right) + \frac{16}{9}$ find the value of it.

Qu.2 $x + \frac{5}{6} + \frac{5}{7} + \frac{4}{9} = 2\frac{125}{126}$ find the value of x .

Qu.3 What is the value of x . $\sqrt{1 + \frac{25}{144}} = 1 + \frac{x}{12}$

Qu.4 Solve it $\sqrt{\frac{0.081 \times 0.484}{0.0064 \times 6.25}}$

Qu.5 What is the cube root of 2744.

Qu.6 Find out square root with divide method of (66564)

Qu.7 What will be the value of $\sqrt[3]{1 + \sqrt[3]{343}}$

Qu.8 Find the value of $\sqrt[3]{\sqrt[3]{512}}$

Qu.9 $3\frac{2}{5} + 1\frac{3}{7} + 1\frac{6}{35}$ solve it.

Qu.10 if $\sqrt{x} + 238 = 360 \times \frac{4}{5}$ than find out the value of x .

Annexure 2. 10-Year Plan & Future Vision for Delhi

Annexure 2.1: 10-Year Plan Overview

We had to revise our original 5-year plan to a 10-year plan. We also hope to provide skills training for adults in the Bhiyantal Live and Learn Centre, as the centre evolves into a stable community hub (as it is beginning to do). This is in line with our overall aims and objectives.

Our original 5-year plan was based on the idea that we would establish a large Live and Learn Centre in Khajuraho, which would eventually be self-supporting as it would offer paid courses, classes, cultural programmes, and retreats for high-income Indians and foreign tourists, as well as free tuition and skills training for underprivileged children and adults.

It became clear that the economic situation in Khajuraho is so unstable, that such a centre might not be financially viable, let alone financially self-supporting. However, it could still be a possibility. We are currently looking at opening a small Live and Learn Centre in Khajuraho, which will initially be self-supporting through paid coaching. If this grows and flourishes, we will revise our current 10-year plan, next year.

At this point we still plan to establish a large Live and Learn Centre in Delhi in due course, which will support itself financially, and financially support our other projects, including the Bhiyantal Live and Learn Centre.

This will take 7 years to accomplish, from where we are now.

The Delhi Live and Learn Centre will provide coaching in Hindi, English, I.T and Computer Skills, and various other academic and non-academic subjects for street children from Delhi. These children will be taught for free.

The Delhi Live and Learn Centre will provide a range of arts, crafts, vocational skills training, and professional skills training, for impoverished adults. These low-income adults will be taught for free.

Paid coaching will be available for children from high-income families.

Workshops and courses on a wide range of interesting subjects such as yoga, meditation, life-skills, self-development, creative writing, dance, music, arts, and crafts, will also be held in this centre for higher-income people. Higher-income people will be charged for these workshops and courses. This, along with other financial sustainability initiatives, will enable the Delhi Live and Learn Centre to eventually become a financially self-sustaining

community hub, that will also be able to fund other projects by The Live and Learn Foundation.

Food will be provided free of cost for everyone. All children will always eat for free. If people cannot pay for food, they will eat for free and they can exchange work or skills for food. People who can pay for food will also be able to eat for free but they will have the option to donate money for the food they eat, if they wish.

Annexure 2.2:10-Year Plan Year By Year

Year 1: Completed on the 24th of November 2022

- Incorporating and running The Live and Learn Foundation as a transparent and ethical non-profit organization.
- Setting up and running the Bhiyantal Live and Learn Centre.
- Social media promotion.
- Starting fundraising activities.

Year 2: Completed on the 24th of November 2023

- Running the Bhiyantal Live and Learn Centre.
- Streamlining teaching and administrative systems.
- Creating The Live and Learn Foundation website.
- Promoting the website/social media/marketing to create brand awareness.
- Continuing fundraising activities.

Year 3: Completed on the 24th of November 2024

- Running the Bhiyantal Live and Learn Centre, expanding it, and making it into a model Live and Learn Centre.
- Streamlining courses and teaching at the Bhiyantal Live and Learn Centre and continuing to develop it as a community hub.
- Promoting the website/social media/marketing to raise brand awareness. Continuing networking and fundraising activities.
- Completing 3 years of audited annual accounts; professionally audited by an independent and impartial firm of Chartered Accountants.

Year 4: To Be Completed on the 24th of November 2025

- Running the Bhiyantal Live and Learn Centre and continuing to develop it into a model Live and Learn Centre and a community hub.
- Promoting the website/social media/online marketing to raise brand awareness.
- Applying for Government Funding (State and National Level).
- Getting the 12A and 80G certificates and the CSR Certificate, and applying for CSR funding from Indian companies.
- Getting the FCRA (Foreign Contribution Regulation Act) certificate and applying for donations from foreign agencies such as the UN, UNICEF etc.

Year 5: To Be Completed on the 24th of November 2026

- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Implementing skills training courses for adults.
- Promoting the website/social media/online marketing to raise brand awareness.
- Conducting a feasibility study to see where and how to establish a large Live and Learn Centre in Delhi.
- Networking with the Delhi Government and the National Government.
- Continuing domestic (Indian) and foreign fundraising activities.

Year 6: To Be Completed on the 24th of November 2027

- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Streamlining skills training courses for adults.
- Promoting the website/social media/online marketing to create and maintain brand awareness.
- Creating the Delhi Live and Learn Centre.
- Opening the Delhi Centre and providing free tuition and food for street children and free skills training for adults who have no source of income.
- Starting commercial activities such as paid training courses, coaching classes and arts, crafts, yoga, meditation, and other creative workshops at the Delhi Centre, and opening the Centre shop which will ultimately also sell arts and crafts made

by adults who have taken free courses at the centre. This will be an outlet and a source of income for them. The Live and Learn Foundation will take a small commission on each sale.

- Creating an ecommerce function for our website and linking it to the Delhi Centre.
- Networking with the Delhi Government and the National Government.
- Fundraising, including sourcing funds from foreign donors and CSR. We will also hold fundraising events in the Delhi Centre, such as concerts and dinner dances etc.

Year 7: To Be Completed on the 24th of November 2028

- Running the Delhi Live and Learn Centre and providing free tuition and food for street children and free skills training for adults who have no source of income.
- Implementing and running paid courses, lectures, and workshops at the Delhi Centre.
- Promoting the website/social media/online marketing to create and maintain brand awareness and to generate sales for the Delhi Centre and the Bhiyantal Centre.
- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Streamlining skills training courses for adults.
- Marketing the Centres, and the products, courses, and workshops at the Delhi Centre.
- Fundraising, including events, and sourcing funds from foreign donors, and CSR.

Year 8: To Be Completed on the 24th of November 2029

- Fundraising, including events, sourcing funds from foreign donors, and CSR.
- Running the Delhi Live and Learn Centre and providing free tuition and food for street children and free skills training for adults who have no source of income.
- Implementing and running paid courses, lectures, and workshops at the Delhi Centre.
- Promoting the website/social media/online marketing to create and maintain brand awareness and to generate sales for the Delhi Centre and awareness of the Bhiyantal Centre. Marketing the products, courses, and workshops at the Delhi Centre.

- Heading towards financial sustainability at the Delhi Centre.
- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Streamlining skills training courses for adults.
- Promoting the ecommerce website/social media, and conducting offline marketing.

Year 9: To Be Completed on the 24th of November 2030

- Fundraising, including events, sourcing funds from foreign donors, and CSR.
- Running the Delhi Live and Learn Centre and providing free tuition and food for street children and free skills training for adults who have no source of income.
- Implementing and running paid courses, lectures, and workshops at the Delhi Centre.
- Promoting the website/social media/online marketing to create and maintain brand awareness and to generate sales for the Delhi Centre and awareness of the Bhiyantal Centre. Marketing the products, courses, and workshops at the Delhi Centre.
- Heading towards complete financial sustainability at the Delhi Centre.
- Promoting the ecommerce website/social media, and conducting offline marketing.
- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Managing skills training courses for adults here as well.
- Funding the Bhiyantal Centre from the Delhi Centre.

Year 10: To Be Completed on the 24th of November 2031

- Running the Delhi Live and Learn Centre and providing free tuition and food for street children and free skills training for adults who have no source of income.
- Implementing and running paid courses, lectures, and workshops at the Delhi Centre.
- Promoting the website/social media/online marketing to create and maintain brand awareness and to generate sales for the Delhi Centre and awareness of the Bhiyantal Centre. Marketing the products, courses, and workshops at the Delhi Centre.
- Promoting the ecommerce website/social media, and conducting offline marketing

- Running the Bhiyantal Live and Learn Centre and continuing to make it into a model Live and Learn Centre and a community hub. Managing skills training courses for adults here as well.
- Funding the Bhiyantal Centre from the Delhi Centre.
- The Delhi Centre should be financially self-sustaining by the end of this year and in a position to fund smaller Live and Learn Centres in Delhi and rural areas.

Annexure 2.3: Future Vision for the Delhi Live and Learn Centre

The Delhi Live and Learn Centre: Free Tuition for Street Children in Hindi, English, Mathematics, I.T. and Computer Skills Training, Sciences, Arts, Academic and Non-Academic Subjects.

I.T. and Computer skills will be taught to children in the Live and Learn Centre in Delhi.

Street children and children from low-income families will be taught free of cost. Tuition in English will be provided in the Delhi Live and Learn Centre, to give such children an entry into the international arena. Tuition in other academic subjects, and other languages, can be provided. Vocational skills training can also be provided for older children.

High-quality teachers will be sourced and employed to teach these subjects. Specially trained teachers will be sourced and hired to teach children with special educational needs.

Low-income children will always be taught free of cost by The Live and Learn Foundation®.

However, children from higher income families will be charged fees for coaching, at a reasonable rate. This will help the Delhi Live and Learn Centre to become financially self-sustaining as a coaching centre.

Free Arts and Crafts and Skills Training for Low-Income Adults

The Live and Learn Centre in Delhi will provide low-income adults from Delhi and the surrounding villages with the training they need to make arts and crafts. They will be given the opportunity to sell their handiwork through the Centre shop and ecommerce portal.

Free Vocational and Professional Skills Training for Low-Income Adults

Vocational skills training can also be provided at the Delhi Live and Learn Centre; such as I.T., sewing, beauty training, training for electricians and plumbers, and more.

Training in Advanced I.T. Skills, Marketing, and Design, can also be provided for adults as well as for older children.

Venue: Delhi Centre

We can source and buy land and construct the Delhi Live and Learn Centre on the site. If this is financially unviable, we will look for a suitable place to rent.

Measurability

- Attendance at the Delhi Live and Learn Centre will be measured on a regular basis.
- Systems will be put into place to measure whether adults have learned the skills they wanted to learn.

- Systems will be put into place to measure children's progress in the subjects taught to them.
- We will talk to the relevant Government departments, and look at making the free Live and Learn classes and courses for low-income adults and children, into certified diploma courses.

Financial Sustainability

1. The Delhi Live and Learn Centre could offer classes, courses, and workshops in a wide range of subjects to adults from higher-income families, for which they will be charged. Teachers and facilitators for these classes, courses and workshops will be sourced nationally and internationally.

These subjects could include (but will not be limited to) making arts and crafts; teaching yoga, meditation, dance, singing; self-development courses, and workshops on life-enhancing and mind-broadening topics.

Low-income alumni of Live and Learn Centre courses in arts and crafts and vocational skills, can also apply to teach such courses and workshops in their subjects, for which they will be paid as teachers.

2. The Live and Learn Centre in Delhi could also function as a coaching centre for children from high-income families. They would be able to access tuition on a wide range of academic and non-academic subjects.

Note: Low-income children will always be taught free of charge by The Live and Learn Foundation®.

3. Adults who have succeeded in learning crafts of their choice, will be able to sell their goods to:

- Independent Retail Outlets in India and Abroad.
- Through a shop in the Delhi Live and Learn Centre. The centre will take a reasonable commission on each sale.
- To people in India and abroad through the Live and Learn Ecommerce portal.

Timeline of the Delhi Live and Learn Centre: Self-Sustaining in Five Years from the Time it Opens

We aim to make the Delhi Live and Learn Centre financially self-sustaining in five years from the time it opens.

At this point it will also be able to fully fund the Live and Learn Coaching Centre in Bhiyantal Village.

It will also be able to fund other projects by The Live and Learn Foundation®, especially more small projects to help street children in Delhi, and other Indian cities.

We will look at making other Live and Learn Centres across India, including the Bhiyantal Live and Learn Centre, into semi-autonomous branches of The Live and Learn Foundation. This means that they will be audited as part of The Live and Learn Foundation.

This also means that they will follow the ethics and values of The Live and Learn Foundation; provide free food and education to low-income children, and free skills and arts and crafts and business training to low income adults. They will become valuable community hubs.