

DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION
301, GOPUR APARTMENTS
GHOLE ROAD, SHIVAJI NAGAR
PUNE - 411 005

FCRA FINANCIALS FOR THE YEAR 2022-2023

CHARTERED ACCOUNTANTS
KALYANIWALLA & MISTRY LLP

DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION

301, Gopur Apartments, Ghole Road, Above Bafna Motors, 1195/7, Shivajinagar, Pune-411 005

Balance Sheet as on 31st March 2023*(All amounts in Indian Rupees unless otherwise stated)*

Particulars	Note	31st March 2023	31st March 2022
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share capital			
(b) Reserves and surplus	3	35,327,150	41,896,234
		<u>35,327,150</u>	<u>41,896,234</u>
(2) Non- Current Liabilities			
(a) Long Term Provision		-	-
(3) Current Liabilities			
(a) Trade payable	4	-	-
(i) Total outstanding dues to micro and small enterprises		-	-
(ii) Total outstanding dues to other than (a)(i) above		-	11,971
(b) Other current liabilities	5	113,813	23,659
(c) Short Term Provision	6	75,060	75,060
		<u>188,873</u>	<u>110,690</u>
Total		<u>35,516,023</u>	<u>42,006,924</u>
II ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment			
(i) Tangible and Intangible assets	7	26,957,217	29,077,632
(ii) Capital work-in-progress		-	-
		<u>26,957,217</u>	<u>29,077,632</u>
(2) Current Assets			
(a) Cash and bank balances	8	8,494,382	12,640,443
(b) Short Term Loans and Advances	9	45,212	261,173
(c) Other current assets	10	19,212	27,676
		<u>8,558,806</u>	<u>12,929,292</u>
Total		<u>35,516,023</u>	<u>42,006,924</u>
Significant accounting policies	1 & 2		
Notes to the financial statements	3 to 14		

The notes referred to above form an integral part of the financial statements.

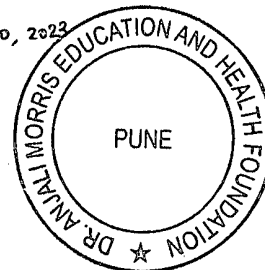
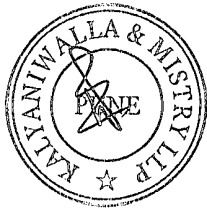
For and on behalf of the Board of Directors of
Dr Anjali Morris Education & Health Foundation
CIN - U73100PN2008NPL131507

Freny Tarapore
Freny Tarapore

Director
DIN - 00209472
Place : Pune
Date : December 20, 2023

Shamila Brahme
Shamila Brahme

Director
DIN - 06582514
Place : Pune
Date : December 20, 2023



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION
 301, Gopur Apartments, Ghole Road, Above Bafna Motors, 1195/7, Shivajinagar, Pune-411 005
Statement of Income & Expenditure
for the year ending 31st March 2023

<i>(All amounts in Indian Rupees unless otherwise stated)</i>			
Particulars	Note	31st March 2023	31st March 2022
I. Revenue from operations	11	2,301,586	7,925,230
II. Other income	12	470,935	343,461
III. Total revenue (I +II)		2,772,521	8,268,691
IV. Expenses:			
Depreciation and amortization expenses	7	2,828,894	2,869,912
Expenditure for object of organisation	13	6,512,711	3,328,545
V. Total expenses		9,341,605	6,198,457
VI. Surplus / (Deficit) for the year (III-V)		-6,569,084	2,070,233
Significant accounting policies	1 & 2		
Notes to the financial statements	3 to 14		

The notes referred to above form an integral part of the financial statements.

For and on behalf of the Board of Directors of
Dr Anjali Morris Education & Health Foundation
 CIN - U73100PN2008NPL131507



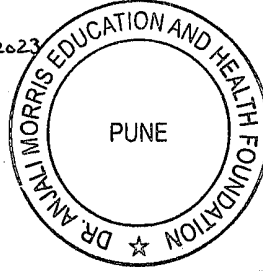
Freny Tarapore

Freny Tarapore
Director

DIN - 00209472

Place : Pune

Date : December 20, 2023



Sharmila Brahme

Sharmila Brahme
Director

DIN - 06582514

Place : Pune

Date : December 20, 2023

DR ANJALI MORRIS EDUCATION AND HEALTH FOUNDATION
301, GOPUR APARTMENTS, GHOLE ROAD, SHIVAJINAGAR, PUNE
RECEIPT AND PAYMENT ACCOUNT - FOR THE YEAR 01/04/2022 TO 31/03/2023

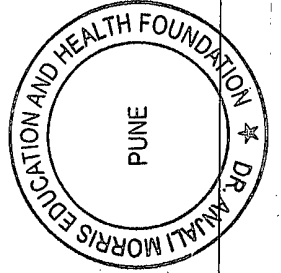
Receipts	FY 2022-2023	FY 2021-2022	Payment	FY 2022-2023	FY 2021-2022
Bank - HDFC 20- Opening Balance	825,419	1,642,802	Salary & Wages	4,710,904	2,659,149
Bank- HDFC 317 -Opening Balance	102,075	401,151	Gratuity	-	259,893
Bank-SBI- 982-Opening Balance	6,939,224	-	Consultancy and Professional fees	420,905	64,700
FCRA Cash Opening Balance	-	2,352	Repairs and Maintenance	88,581	72,750
Foreign Donations	2,301,586	7,925,230	Investments in Fixed Deposits	4,000,000	1,608,699
Interest on FCRA	448,511	364,923	Hardware, Software & Fixtures	7,555	8,719
Withdrawal of Fixed Deposits	4,500,000	3,000,000	Monitoring and Evaluation	-	-
Misc Income	10	-	Staff welfare Expenses	2,534	2,150
			Bank Charges	2,822	5,643
			Telephone Expenses	33,237	-
			Office Maintenance	-	40,563
			Audit Fees	-	-
			Fixed Assets	708,479	103,680
			Travel & Conveyance Expenses	46,470	10,932
			Electricity Expenses	3,840	15,060
			Foods and beverages	1,333	3,599
			Misc. Expenses	-	11,599
			Printing & Stationery Expenses	27,130	3,549
			Rates & Taxes	-	60,749
			PF Employers Contribution	221,522	172,846
			Profession tax	23,600	2,500
			Project Related Cost	181,199	-
			Expenses for Seminar /Training/ Workshops	206,056	6,000
			Rent expenses	210,000	354,560
			Insurance	-	2,400
			Closing balance FCRA Account-20	78,815	825,419
			Closing balance FCRA Account-317	3,980,639	102,075
			Closing balance FCRA Account-982	160,326	6,939,224
			Closing balance FCRA Cash	878	-
Total	15,116,825	13,336,458	Total	15,116,825	13,336,458

The notes referred to above form an integral part of the financial statements.

For and on behalf of the Board of Directors of
Dr Anjali Morris Education & Health Foundation
 CIN - U73100PN2008NPL131507



Asefa
 Freny Tarapore
Director
 DIN - 00209472
 Place : Pune
 Date : December 20, 2023



Sharmila Brahma
 Sharmila Brahma
Director
 DIN - 06582514
 Place : Pune
 Date: December 20, 2023

**Significant accounting policies and notes to the financial statements
for the year ended 31st March, 2023**

(All amounts in Indian Rupees unless otherwise stated)

1 Background

Dr. Anjali Morris Education & Health Foundation ('the Company') is Private Company, limited by Guarantee not having Share Capital incorporated under section 8 of The Companies Act, 2013. The Company is engaged primarily in to promote and conduct programme related to child development, including educational activities in India.

2 Summary of significant accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting, in accordance with the generally accepted accounting principles (GAAP) in India and comply with the Accounting Standards ("AS") prescribed in the Companies (Accounting Standards) Rules, 2021 and with the relevant provisions of the Companies Act, 2013, to the extent applicable.

All assets and liabilities have been classified as current or non-current as per the criteria set out in the Schedule III to the Companies Act, 2013.

2.2 Use of estimates

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revisions to accounting estimates are recognised prospectively in current and future periods.

2.3 Revenue recognition

Voluntary Donation

General donation other than donation towards Corpus are accounted as income.

Grants

Grants received from funding agencies for specific activities or projects are recognised as income unless refundable as per the terms of grant.

Interest Income

Interest income is recognized on accrual basis.

Fees from Beneficiaries:

Fees are recognized on accrual basis. The calculation of accrual income has been done by the management based on the records provided by the personnel in charge of the respective heads in the organization.

Miscellaneous Income

Items of Books and scrap sales are charged to revenue as and when procured.

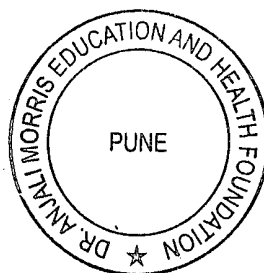
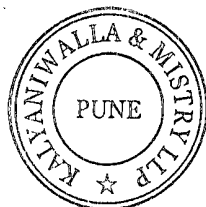
2.4 Property, Plant and Equipment and Intangibles

Fixed assets other than buildings are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable costs of bringing the asset to its working condition for its intended use. Building received by way of gift have been recognised at market value plus stamp duty and other expenses incurred for transfer building.

Depreciation on assets is provided pro-rata to the period of use, under the Written Down Value (WDV) method over the useful lives of the assets as specified in schedule II to the Companies Act, 2013.

Asset	Useful life
Computer & peripherals	3 years
Office equipment	5 years
Furniture & fixtures	10 years
Work shop - Assets	5 years
Building (remaining useful life as at the date of acquisition out of useful life as specified in the Schedule II)	33 years

Software are amortized over period of 3 years.



**Significant accounting policies and notes to the financial statements
for the year ended 31st March, 2023**

2.5 Investments

Long term investments are valued at cost less provision for diminution in value, if the diminution is other than temporary.

Current investments are stated at lower of cost or fair value.

2.6 Employee Benefits

(i) Short-term employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries are recognised at actual amounts due in the period in which the employee renders the related service.

(ii) Post-employment Benefits:

(a) Defined Contribution Plans:

Payments made to defined contribution plans such as provident fund and pension fund are charged as an expense as they fall due.

(b) Defined Benefit Plans:

The cost of providing benefit i.e. gratuity is determined using actuarial valuation carried out. Gratuity premium paid to Life Insurance Corporation of India is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on net basis.

2.7 Leases

Operating lease:

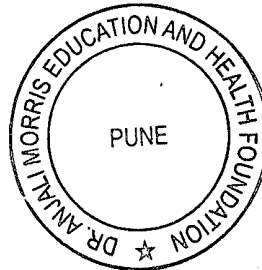
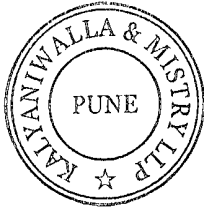
Lease where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets is classified as operating lease.

Operating lease payments are recognized as an expense in the statement of profit and loss.

2.8 Contingent Liabilities and Provisions

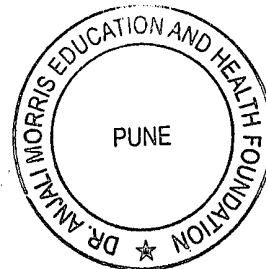
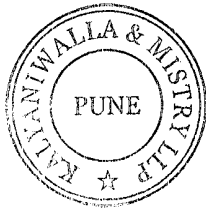
Contingencies are recorded when it is probable that a liability will be incurred and the amount can be reasonably estimated. Where no reliable estimate can be made, a disclosure is made as contingent liability. Actual results could differ from those estimates. Contingent assets are not recognised in the accounts.

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the same. Provisions are determined based on best estimates required to settle the obligation at the balance sheet date.



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION
Notes to Financial Statements for the year ended March 31, 2023

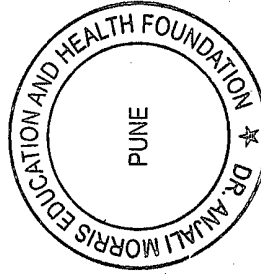
Particulars	31st March 2023	31st March 2022
3 RESERVES & SURPLUS		
Opening balance	5,109,508	3,039,275
Add: Surplus / (Deficit) for current year	-6,569,084	2,070,233
Sub-total (a)	-1,459,576	5,109,508
CORPUS FUND		
Opening balance	36,786,726	36,786,726
Add: Additions during the year	-	-
Sub-total (b)	36,786,726	36,786,726
Total (a+b)	35,327,150	41,896,234
4 TRADE PAYABLES		
Sundry creditors		
(i) Total outstanding dues to micro and small enterprises	---	---
(ii) Total outstanding dues to other than (a)(i) above		11,971
Total	-	11,971
5 OTHER CURRENT LIABILITIES		
Statutory dues payable	97,627	-
Dues payable to employees	16,186	23,659
Total	113,813	23,659
6 SHORT TERM PROVISIONS		
Provision for Gratuity	75,060	75,060
Advance Donations	-	-
Total	75,060	75,060



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION
Notes to Financial Statements for the year ended March 31, 2023

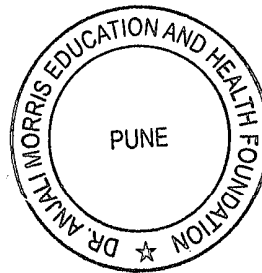
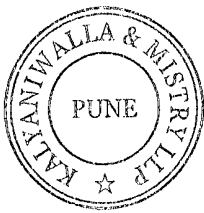
7 : PROPERTY, PLANT AND EQUIPMENT

SN	Particulars	Gross Block		Depreciation			Net Block		
		Gross Block As at 31.03.2022	Additions During The Year	Gross Block As at 31.03.2023	Upto 31.03.2022	For The Year	Upto 31.03.2023	As at 31.03.2023	As at 31.03.2022
1	Computer, software & peripherals	1,375,240	614,699	1,989,939	1,302,815	285,734	1,588,549	401,390	72,425
2	Furniture & fixtures	763,534	93,780	857,314	680,147	23,369	703,516	153,798	83,387
3	Office equipments	535,024	-	535,024	503,451	13,716	517,167	17,857	31,573
4	Work shop - Assets	703,926	-	703,926	686,330	-	686,330	17,596	17,596
5	Automation of processes (software)	79,711	-	79,711	78,886	-	78,886	825	825
6	Building	32,513,000	-	32,513,000	3,641,174	2,506,075	6,147,249	26,365,751	28,871,826
	Total	35,970,435	708,479	36,678,914	6,892,803	2,828,894	9,721,697	26,967,217	29,077,632
	Previous year	35,866,755	103,680	35,970,435	4,022,891	2,869,912	6,892,803		



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**Notes forming part of the Financial Statements***(All amounts in Indian Rupees unless otherwise stated)*

Particulars	31st March 2023	31st March 2022
8 CASH & BANK BALANCES		
Cash on hand- FCRA	878	-
<u>BANK ACCOUNTS</u>		
<u>A FCRA Account</u>		
HDFC bank account no. 01031170000020	78,815	825,419
HDFC bank account no. 50100107588317	3,980,639	102,075
SBI BANK 000000401 01 210982	160,325	6,939,224
<u>BANK DEPOSITS</u>		
Fixed deposit- FCRA account	4,273,725	4,773,725
Total	8,494,382	12,640,443
9 SHORT TERM LOANS AND ADVANCES		
Prepaid expense	-	241,782
Tax deducted at source	45,212	19,391
Other Advances	-	-
Total	45,212	261,173
10 OTHER CURRENT ASSETS		
Accrued interest on fixed deposit	19,212	27,676
Total	19,212	27,676



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION

Notes forming part of the Financial Statements

(All amounts in Indian Rupees unless otherwise stated)

Particulars	31st March 2023	31st March 2022
11 REVENUE FROM OPERATIONS		
A] Receipts in foreign currency		
Donations	2,301,586	7,925,230
Total	2,301,586	7,925,230
12 OTHER INCOME		
Interest income		
On FCRA funds	470,925	343,461
MISC INCOME	10	-
Misc Income		
Total	470,935	343,461
13 EXPENDITURE FOR OBJECT OF ORGANISATION		
A] Consultancy & Professional Fees		
Consultancy & professional fees	73,879	64,700
B] Employee Cost		
Salary & wages	3,935,582	2,649,591
Gratuity	810,259	75,060
Provident Fund - Employers Contribution	266,756	172,846
Staff Welfare Expenses	2,534	8,441
C] Repairs & Maintenance Expenses		
Hardware, software & fixtures	7,555	8,719
Office maintenance	46,982	44,005
D] Operational Expenses		
Bank charges	3,912	5,643
Miscellaneous expenses	6,558	11,602
Printing & stationery expenses	21,038	3,549
Profession tax	-	2,500
Electricity expenses	3,840	15,060
Interenet Expnses	33,277	-
Rates & Taxes	-	60,749
Rent expenses	450,000	114,560
Telephone expenses	1,284	-
Travel & conveyance expenses	23,471	10,932
Foods & Beverages	12,695	3,599
Expenses for seminars/workshops/ training sessions_Stafftrg	210,872	6,000
Society Maintenance	40,800	68,000
Office Insurance	1,781	618
Admin Charges	773	372
E] Project & Special Activity Expenses		
Project Related Expenses	558,863	2,000
Total	6,512,711	3,328,545

14 Figures of the previous year have been regrouped/restated wherever necessary to conform to current year's presentation.

