

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

**FCRA FINANCIALS FOR THE YEAR 2023-2024**

**CHARTERED ACCOUNTANTS**  
**KALYANIWALLA & MISTRY LLP**

**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**

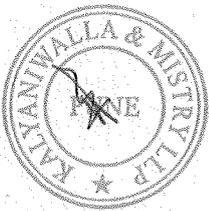
301, Gopur Apartments, Ghole Road, Above Bafna Motors, 1195/7, Shivajinagar, Pune-411 005

**Balance Sheet as on March 31, 2024***(All amounts in Indian Rupees unless otherwise stated)*

Particulars	Note	March 31, 2024	March 31, 2023
<b>I EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share capital			
(b) Reserves and surplus	3	31,530,311	35,327,150
		<u>31,530,311</u>	<u>35,327,150</u>
<b>(2) Non- Current Liabilities</b>			
(a) Long Term Provision		-	-
<b>(3) Current Liabilities</b>			
(a) Trade payable	4	4,628	-
(i) Total outstanding dues to micro and small enterprises		-	-
(ii) Total outstanding dues to other than (a)(i) above		-	-
(b) Other current liabilities	5	61,230	113,813
(c) Short Term Provision	6	-	75,060
		<u>65,858</u>	<u>188,873</u>
<b>Total</b>		<b><u>31,596,169</u></b>	<b><u>35,516,023</u></b>
<b>II ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment			
(i) Tangible and Intangible assets	7	24,937,330	26,957,217
(ii) Capital work-in-progress		-	-
(b) Long term loans and advances	8	56,105	45,212
		<u>24,993,435</u>	<u>27,002,429</u>
<b>(2) Current Assets</b>			
(a) Cash and bank balances	9	6,583,171	8,494,382
(b) Short Term Loans and Advances	10	6,081	-
(c) Other current assets	11	13,482	19,212
		<u>6,602,734</u>	<u>8,513,594</u>
<b>Total</b>		<b><u>31,596,169</u></b>	<b><u>35,516,023</u></b>

Significant accounting policies  
Notes to the financial statements1 & 2  
3 to 15

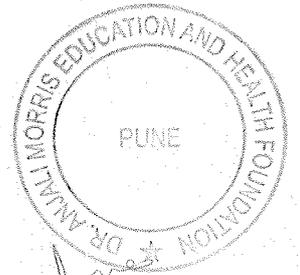
The notes referred to above form an integral part of the financial statements.

**For and on behalf of the Board of Directors of  
Dr Anjali Morris Education & Health Foundation  
CIN - U73100PN2008NPL131507***Malathi S Kalmadi***Malathi Kalmadi  
Director**

DIN - 00311470

Place : Pune

Date : 20 DECEMBER 2024

*Sharmila Brahme*  
**Sharmila Brahme  
Director**

DIN - 06582514

Place : Pune

Date : 20 DECEMBER 2024

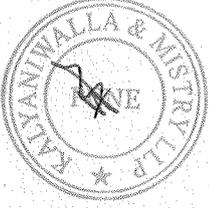
**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**  
301, Gopur Apartments, Ghole Road, Above Bafna Motors, 1195/7, Shivajinagar, Pune-411 005  
**Statement of Income & Expenditure**  
**for the year ending March 31, 2024**

*(All amounts in Indian Rupees unless otherwise stated)*

Particulars	Note	March 31, 2024	March 31, 2023
I. Revenue from operations	12	6,120,088	2,301,586
II. Other income	13	303,808	470,935
III. <b>Total revenue (I +II)</b>		<b>6,423,896</b>	<b>2,772,521</b>
IV. Expenses:			
Depreciation and amortization expenses	7	2,693,720	2,828,894
Expenditure for object of organisation	14	7,527,015	6,512,711
V. <b>Total expenses</b>		<b>10,220,735</b>	<b>9,341,605</b>
VI. <b>Surplus / (Deficit) for the year (III-V)</b>		<b>(3,796,839)</b>	<b>(6,569,084)</b>
Significant accounting policies	1 & 2		
Notes to the financial statements	3 to 15		

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



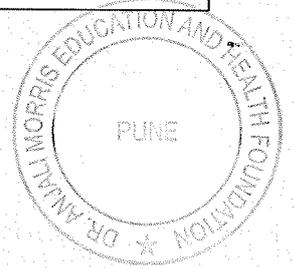
*Malathi S Kalmadi*

Malathi Kalmadi  
**Director**

DIN - 00311470

Place : Pune

Date : 20 DECEMBER 2024



*Sharmila Brahme*

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**Director**

DIN - 06582514

Place : Pune

Date : 20 DEC. 2024

**DR ANJALI MORRIS EDUCATION AND HEALTH FOUNDATION**  
**301, GOPUR APARTMENTS, GHOLE ROAD, SHIVAJINAGAR, PUNE**  
**RECEIPT AND PAYMENT ACCOUNT - FOR THE YEAR 01/04/2023 TO 31/03/2024**

Receipts	FY 2023-2024	FY 2022-2023	Payment	FY 2023-2024	FY 2022-2023
Bank - HDFC 20- Opening Balance	78,815	8,25,419	Salary & Wages	43,15,572	47,10,904
Bank- HDFC 317 -Opening Balance	39,80,639	1,02,075	Gratuity	3,27,000	-
Bank-SBI- 982-Opening Balance	1,60,326	69,39,224	Consultancy & professional fees	5,37,148	4,20,905
FCRA Cash Opening Balance	878	-	Repairs and Maintenance	-	88,581
Donations	61,20,088	-	Office maintenance	55,445	-
Interest on FCRA funds	2,98,645	23,01,586	Investments in Fixed Deposits	-	40,00,000
Withdrawal of Fixed Deposits	-	4,48,511	Hardware, Software & Fixtures	8,437	7,555
Misc Income	-	45,00,000	Internet Expenses	47,051	-
		10	Staff welfare Expenses	4,161	2,534
			Society Maintenance	81,600	-
			Bank Charges	3,245	2,822
			Telephone Expenses	2,355	33,237
			Audit Fees	66,108	-
			Fixed Assets	6,73,833	7,08,479
			Travel & Conveyance Expenses	61,502	46,470
			Electricity Expenses	-	3,840
			Foods & Beverages	11,702	1,333
			Miscellaneous expenses	120	-
			Printing & Stationery Expenses	77,733	27,130
			Rates & Taxes	600	-
			Provident Fund - Employers	-	-
			Contribution	2,98,957	2,21,522
			Profession tax	31,000	23,600
			Project Related Expenses	6,24,123	1,81,199
			Expenses for seminars/workshops/ training sessions_Stafftrg	-	-
			Rent expenses	6,10,977	2,06,056
			Committee meeting expenses	4,89,180	2,10,000
			Closing balance FCRA Account-20	2,096	-
			Closing balance FCRA Account-317	2,65,669	78,815
			Closing balance FCRA Account-982	18,37,419	39,80,639
			Closing balance FCRA Cash	2,06,358	1,60,326
				-	878
<b>Total</b>	<b>1,06,39,391</b>	<b>1,51,16,825</b>	<b>Total</b>	<b>1,06,39,391</b>	<b>1,51,16,825</b>

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

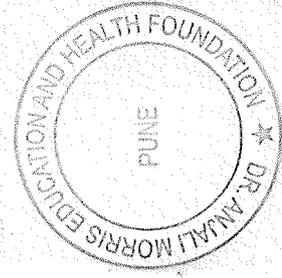


*Malathi S Kalmadi*

Malathi Kalmadi  
**Director**  
 DIN - 00311470  
 Place : Pune  
 Date : 20 DECEMBER 2024

*Sharmila Brahma*

Sharmila Brahma  
**Director**  
 DIN - 06582514  
 Place : Pune  
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**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**

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

**Significant accounting policies and notes to the financial statements  
for the year ended March 31, 2024**

*(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 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 recognised as revenue.

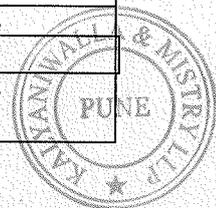
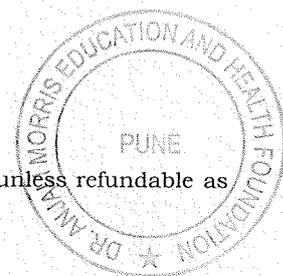
**2.4 Property, Plant and Equipment and Intangibles**

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

Softwares are amortized over period of 3 years.



**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**

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

**Significant accounting policies and notes to the financial statements  
for the year ended March 31, 2024**

**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**

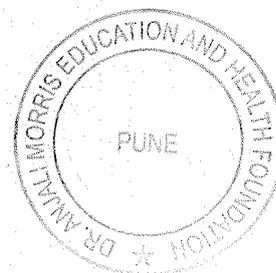
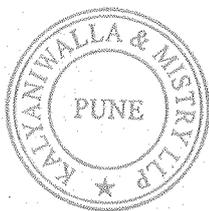
Operating lease:

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**

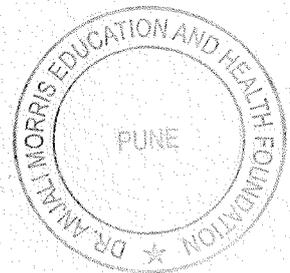
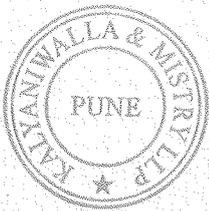
Contingencies are recorded when it is probable that a liability will be incurred and the amount can be reasonably estimated. Where no reliable estimate can be made, a disclosure is made as contingent liability. Actual results could differ from those estimates. Contingent assets are not recognised in 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, 2024**

Particulars	March 31, 2024	March 31, 2023
<b>3 RESERVES &amp; SURPLUS</b>		
Opening balance	(1,459,576)	5,109,508
Add: Surplus / (Deficit) for current year	(3,796,839)	(6,569,084)
<b>Sub-total (a)</b>	<b>(5,256,415)</b>	<b>(1,459,576)</b>
<b>CORPUS FUND</b>		
Opening balance	36,786,726	36,786,726
Add: Additions during the year		
<b>Sub-total (b)</b>	<b>36,786,726</b>	<b>36,786,726</b>
<b>Total (a+b)</b>	<b>31,530,311</b>	<b>35,327,150</b>
<b>4 TRADE PAYABLES</b>		
Sundry creditors		
(i) Total outstanding dues to micro and small enterprises	4,628	-
(ii) Total outstanding dues to other than (a)(i) above		
<b>Total</b>	<b>4,628</b>	<b>-</b>
<b>5 OTHER CURRENT LIABILITIES</b>		
Statutory dues payable	45,044	97,627
Dues payable to employees	16,186	16,186
<b>Total</b>	<b>61,230</b>	<b>113,813</b>
<b>6 SHORT TERM PROVISIONS</b>		
Provision for Gratuity	-	75,060
<b>Total</b>	<b>-</b>	<b>75,060</b>

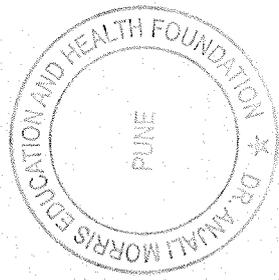


**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**  
Notes to Financial Statements for the year ended March 31, 2024

**7 : PROPERTY, PLANT AND EQUIPMENT**

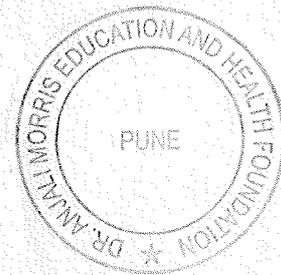
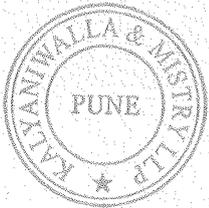
SN	Particulars	Gross Block			Depreciation			Net Block			
		Gross Block As at 31.03.2023	Additions During The Year	Adjustments*	Gross Block As at 31.03.2024	Upto 31.03.2023	For The Year	Adjustments*	Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
1	Computer, software & peripherals	1,989,939	151,200	(8,819)	2,132,320	1,588,549	255,736	-	1,844,285	288,035	401,390
2	Furniture & fixtures	857,314	521,583	(93,780)	1,285,117	703,516	106,896	-	810,412	474,705	153,798
3	Office equipment	535,024	-	102,599	637,623	517,167	42,541	-	559,708	77,915	17,857
4	Work shop - Assets	703,926	1,050	-	704,976	686,330	-	-	686,330	18,646	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	6,147,249	2,288,547	-	8,435,796	24,077,204	26,365,751
	<b>Total</b>	<b>36,678,914</b>	<b>673,833</b>	<b>-</b>	<b>37,352,747</b>	<b>9,721,697</b>	<b>2,693,720</b>	<b>-</b>	<b>12,415,417</b>	<b>24,937,330</b>	<b>26,957,217</b>
	Previous year	35,970,435	708,479	-	36,678,914	6,892,803	2,828,894	-	9,721,697	26,957,217	29,077,632

Adjustments \* - The above adjustments are related to reclassification.



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

Particulars	March 31, 2024	March 31, 2023
<b>8 LONG TERM LOANS AND ADVANCES</b>		
Tax deducted at source	56,105	45,212
<b>Total</b>	<b>56,105</b>	<b>45,212</b>
<b>9 CASH &amp; BANK BALANCES</b>		
Cash on hand- FCRA	-	878
<b><u>BANK ACCOUNTS</u></b>		
<b><u>A) FCRA Account</u></b>		
HDFC bank account no. 01031170000020	265,669	78,815
HDFC bank account no. 50100107588317	1,837,419	3,980,639
SBI BANK 000000401 01 210982	206,358	160,325
<b><u>BANK DEPOSITS</u></b>		
Fixed deposit- FCRA account	4,273,725	4,273,725
<b>Total</b>	<b>6,583,171</b>	<b>8,494,382</b>
<b>10 SHORT TERM LOANS AND ADVANCES</b>		
Prepaid expense	6,081	-
<b>Total</b>	<b>6,081</b>	-
<b>11 OTHER CURRENT ASSETS</b>		
Accrued interest on fixed deposit	13,482	19,212
<b>Total</b>	<b>13,482</b>	<b>19,212</b>



**DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION**

**Notes forming part of the Financial Statements**

*(All amounts in Indian Rupees unless otherwise stated)*

Particulars	March 31, 2024	March 31, 2023
<b>12 REVENUE FROM OPERATIONS</b>		
<b>A] Receipts in foreign currency</b>		
Donations	6,120,088	2,301,586
<b>Total</b>	<b>6,120,088</b>	<b>2,301,586</b>
<b>13 OTHER INCOME</b>		
<b>Interest income</b>		
On FCRA funds	303,808	470,925
<b>Misc Income</b>		
Misc Income	-	10
<b>Total</b>	<b>303,808</b>	<b>470,935</b>
<b>14 EXPENDITURE FOR OBJECT OF ORGANISATION</b>		
<b>A] Consultancy &amp; Professional Fees</b>		
Audit fees	78,596	-
Consultancy & professional fees	537,148	73,879
<b>B] Employee Cost</b>		
Salary & wages	4,316,172	3,935,582
Gratuity	251,940	810,259
Provident Fund - Employers Contribution	270,551	266,756
Staff Welfare Expenses	4,161	2,534
<b>C] Repairs &amp; Maintenance Expenses</b>		
Hardware, software & fixtures	8,435	7,555
Office maintenance	51,913	46,982
<b>D] Operational Expenses</b>		
Bank charges	3,245	3,912
Printing & stationery expenses	77,733	21,038
Electricity expenses	-	3,840
Internet Expenses	44,502	33,277
Rates & Taxes	600	-
Rent expenses	489,180	450,000
Telephone expenses	2,355	1,284
Committee Meeting Expenses	2,096	-
Travel & conveyance expenses	61,503	23,471
Foods & Beverages	11,702	12,695
Expenses for seminars/workshops/ training sessions_Stafftrg	610,977	210,872
Society Maintenance	81,600	40,800
Office Insurance	-	1,781
Admin Charges	-	773
Miscellaneous expenses (including rounding off differences)	120	6,558
<b>E] Project &amp; Special Activity Expenses</b>		
Project Related Expenses	622,486	558,863
<b>Total</b>	<b>7,527,015</b>	<b>6,512,711</b>

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

