

DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION

301, GOPUR APARTMENTS
GHOLE ROAD, SHIVAJI NAGAR
PUNE - 411 005

FCRA FINANCIALS FOR THE YEAR 2024-2025

**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, 2025*(All amounts in Indian Rupees unless otherwise stated)*

Particulars	Note	March 31, 2025	March 31, 2024
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share capital		-	-
(b) Reserves and surplus	3	3,04,80,647	3,15,30,311
		<u>3,04,80,647</u>	<u>3,15,30,311</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		-	4,628
(ii) Total outstanding dues to other than (a)(i) above		-	-
(b) Other current liabilities	5	800	61,230
(c) Short Term Provision	6	-	-
		<u>800</u>	<u>65,858</u>
Total		<u>3,04,81,447</u>	<u>3,15,96,169</u>
II ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment			
(i) Tangible and Intangible assets	7	2,39,03,522	2,49,37,330
(b) Long term loans and advances	8	10,534	56,105
		<u>2,39,14,056</u>	<u>2,49,93,435</u>
(2) Current Assets			
(a) Cash and bank balances	9	65,28,452	65,83,171
(b) Short Term Loans and Advances	10	9,358	6,081
(c) Other current assets	11	29,581	13,482
		<u>65,67,391</u>	<u>66,02,734</u>
Total		<u>3,04,81,447</u>	<u>3,15,96,169</u>
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

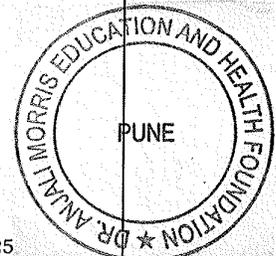


Malathi S Kalmadi

Malathi Kalmadi
Director
DIN - 00311470
Place : Pune
Date : 2 September 2025

Vipin Ghate

Vipin Ghate
Director
DIN - 05117023
Place : Pune
Date : 2 September 2025



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, 2025

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	March 31, 2025	March 31, 2024
I. Revenue from operations	12	96,28,018	61,20,088
II. Other income	13	3,86,603	3,03,808
III. Total revenue (I +II)		1,00,14,621	64,23,896
IV. Expenses:			
Depreciation and amortization expenses	7	25,47,497	26,93,720
Expenditure for object of organisation	14	84,12,071	75,27,015
V. Total expenses		1,09,59,568	1,02,20,735
VI. Surplus / (Deficit) for the year (III-V)		(9,44,947)	(37,96,839)
Significant accounting policies	1 & 2		
Notes to the financial statements	3 to 15		

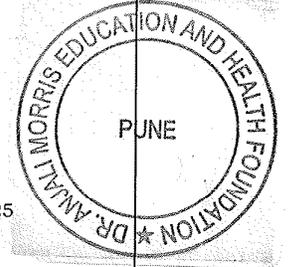
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For and on behalf of the Board of Directors of
Dr Anjali Morris Education & Health Foundation
CIN - U73100PN2008NPL131507

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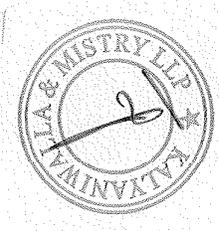


DR ANJALI MORRIS EDUCATION AND HEALTH FOUNDATION
301, GOPUR APARTMENTS, GHOLE ROAD, SHIVAJINAGAR, PUNE
RECEIPT AND PAYMENT ACCOUNT - FOR THE YEAR 01/04/2024 TO 31/03/2025

Receipts	FY 2024-2025	FY 2023-2024	Payment	FY 2024-2025	FY 2023-2024
Bank - HDFC 20 - Opening Balance	2,65,669	78,815	Salary & Wages	51,00,071	43,15,572
Bank- HDFC 317 -Opening Balance	18,37,419	39,80,639	Gratuity	6,051	3,27,000
Bank-SBI- 982-Opening Balance	2,06,358	1,60,326	Consultancy & professional fees	12,27,168	5,37,148
FCRA Cash Opening Balance	-	878	Office maintenance	1,04,398	1,37,045
Donations	96,28,018	61,20,088	Investments in Fixed Deposits	-	-
On FCRA funds	3,59,970	2,98,645	Hardware, Software & Fixtures	18,914	8,437
Withdrawal of Fixed Deposits	-	-	Internet expenses	33,276	47,051
Miscellaneous Income	-	-	Staff welfare Expenses	48	4,161
			Society Maintenance	-	-
			Bank Charges	7,770	3,245
			Telephone Expenses	3,776	2,355
			Audit Fees	78,631	66,108
			Fixed Assets	15,13,689	6,73,833
			Travel & Conveyance Expenses	1,30,097	61,502
			Electricity Expenses	-	-
			Foods & Beverages	5,708	11,702
			Miscellaneous expenses	8,756	120
			Printing & Stationery Expenses	1,77,282	77,733
			Rates & Taxes	-	600
			Provident Fund - Employers	3,18,560	2,98,957
			Contribution	-	31,000
			Profession tax	-	50,504
			Program Related Expenses	51,733	6,10,977
			Staff Training Expenses	41,110	4,89,180
			Rent expenses	2,82,153	2,096
			Committee meeting expenses	8,316	5,73,619
			Conference/workshop Expenses	8,316	-
			Membership fees	41,732	-
			Closing balance FCRA Account-20	1,56,982	2,65,669
			Closing balance FCRA Account-317	19,60,962	18,37,419
			Closing balance FCRA Account-982	1,36,783	2,06,358
			Closing balance FCRA Cash	-	-
Total	1,22,97,434	1,06,39,391	Total	1,22,97,434	1,06,39,391

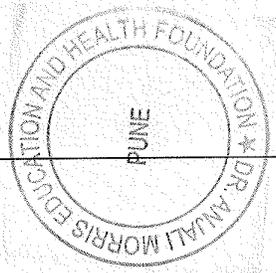
The notes referred to above form an integral part of the financial statements.

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



Melate S Kalmadi

Malathi Kalmadi
Director
 DIN - 00311470
 Place : Pune
 Date : 2 September 2025



Vipin Ghate
Director
 DIN - 05117023
 Place : Pune
 Date : 2 September 2025

**Significant accounting policies and notes to the financial statements
for the year ended March 31, 2025**

(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

1.1 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 and medical activities in India.

1.2 The Company was registered under the Foreign Contribution (Regulation) Act, 2010 ('FCRA') on September 05, 2012 and was eligible to receive foreign contributions. The Company had applied for renewal of its FCRA registration on February 28, 2022 with the Ministry of Home Affairs, Government of India which has been refused on March 28, 2025, as communicated via email dated March 29, 2025.
The Company is in the process of taking necessary steps to reapply for registration under the FCRA.

In opinion of the board of directors, it does not have any impact on the going concern of the Company.

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 t

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.

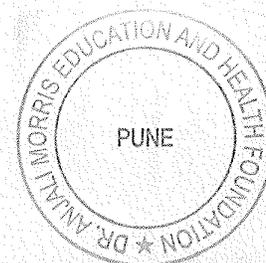
2.4 Property, Plant and Equipment and Intangibles

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	33 years

Software are amortised over period of 3 years.



**Significant accounting policies and notes to the financial statements
for the year ended March 31, 2025**

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

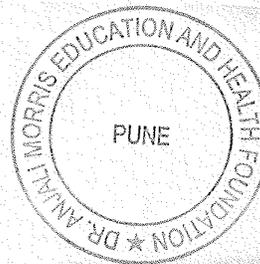
Operating lease:

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

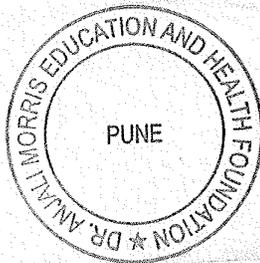
Contingencies are recorded when it is probable that a liability will be incurred and the amount can be reasonably estimated. Where no reliable estimate can be made, a disclosure is made as contingent liability. Actual results could differ from those estimates. Contingent assets are not recognised in 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, 2025

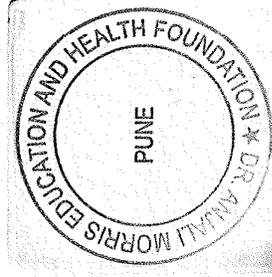
Particulars	March 31, 2025	March 31, 2024
3 RESERVES & SURPLUS		
Opening balance	(52,56,415)	(14,59,576)
Add: Surplus / (Deficit) for current year	(9,44,947)	(37,96,839)
Add : Interhead adjustments for balances related to FCRA and Non FCRA accounts	(1,04,717)	
Sub-total (a)	(63,06,079)	(52,56,415)
CORPUS FUND		
Opening balance	3,67,86,726	3,67,86,726
Add: Additions during the year		
Sub-total (b)	3,67,86,726	3,67,86,726
Total (a+b)	3,04,80,647	3,15,30,311
4 TRADE PAYABLES		
Sundry creditors		
(i) Total outstanding dues to micro and small enterprises	-	4,628
(ii) Total outstanding dues to other than (a)(i) above	-	-
Total	-	4,628
5 OTHER CURRENT LIABILITIES		
Statutory dues payable	800	45,044
Dues payable to employees	-	16,186
Total	800	61,230
6 SHORT TERM PROVISIONS		
Provision for Gratuity	-	-
Total	-	-



DR ANJALI MORRIS EDUCATION & HEALTH FOUNDATION
Notes to Financial Statements for the year ended March 31, 2025

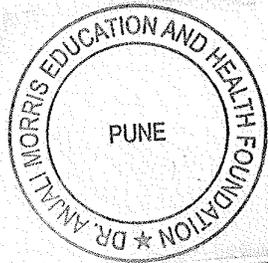
7 : PROPERTY, PLANT AND EQUIPMENT

SN	Particulars	Gross Block		Depreciation			Net Block		
		Gross Block As at 31.03.2024	Additions During The Year	Gross Block As at 31.03.2025	Upto 31.03.2024	For The Year	Upto 31.03.2025	As at 31.03.2025	As at 31.03.2024
1	Computer, software & peripherals	21,32,320	1,44,400	22,76,720	18,44,285	2,05,254	20,49,539	2,27,181	2,88,035
2	Furniture & fixtures	12,85,117	13,58,079	26,43,196	8,10,412	2,30,183	10,40,595	16,02,601	4,74,705
3	Office equipment	6,37,623	11,210	6,48,833	5,59,708	22,612	5,82,320	66,513	77,915
4	Work shop - Assets	7,04,976	-	7,04,976	6,86,330	-	6,86,330	18,646	18,646
5	Automation of processes (software)	79,711	-	79,711	78,886	-	78,886	825	825
6	Building	3,25,13,000	-	3,25,13,000	84,35,796	20,89,448	1,05,25,244	2,19,87,756	2,40,77,204
	Total	3,73,52,747	15,13,689	3,88,66,436	1,24,15,417	25,47,497	1,49,62,914	2,39,03,522	2,49,37,330
	Previous year	3,66,78,914	6,73,833	3,73,52,747	97,21,697	26,93,720	1,24,15,417	2,49,37,330	2,69,57,217



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

Particulars	March 31, 2025	March 31, 2024
8 LONG TERM LOANS & ADVANCES		
Tax deducted at source	10,534	56,105
Total	10,534	56,105
9 CASH & BANK BALANCES		
Cash on hand- FCRA	-	-
<u>BANK ACCOUNTS</u>		
<u>A] FCRA Account</u>		
HDFC bank account no. 01031170000020	1,56,982	2,65,669
HDFC bank account no. 50100107588317	19,60,962	18,37,419
SBI BANK 000000401 01 210982	1,36,783	2,06,358
<u>BANK DEPOSITS</u>		
Fixed deposit- FCRA account	42,73,725	42,73,725
Total	65,28,452	65,83,171
10 SHORT TERM LOANS AND ADVANCES		
Prepaid expense	9,358	6,081
Total	9,358	6,081
11 OTHER CURRENT ASSETS		
Accrued interest on fixed deposit	29,581	13,482
Total	29,581	13,482



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

Particulars	March 31, 2025	March 31, 2024
12 REVENUE FROM OPERATIONS		
A] Receipts in foreign currency		
Donations	96,28,018	61,20,088
Total	96,28,018	61,20,088
13 OTHER INCOME		
Interest income		
On FCRA funds	3,86,603	3,03,808
Total	3,86,603	3,03,808
14 EXPENDITURE FOR OBJECT OF ORGANISATION		
A] Consultancy & Professional Fees		
Audit Fees	-	78,596
Consultancy & professional fees	12,05,168	5,37,148
B] Employee Cost		
Salary & wages	50,85,574	43,16,172
Gratuity	6,051	2,51,940
Provident Fund - Employers Contribution	3,18,561	2,70,551
Staff Welfare Expenses	48	4,161
C] Repairs & Maintenance Expenses		
Hardware, software & fixtures	18,914	8,435
Office maintenance	1,06,836	1,33,513
D] Operational Expenses		
Bank charges	7,770	3,245
Advertisement Expenses	-	-
Miscellaneous expenses	10,212	120
Printing & stationery expenses	1,77,282	77,733
Profession tax	-	-
Electricity expenses	-	-
Internet Expenses	35,825	44,502
Rates & Taxes	-	600
Rent expenses	2,82,153	4,89,180
Telephone expenses	3,776	2,355
Committee Meeting Expenses	8,316	2,096
Travel & conveyance expenses	1,30,097	61,503
Foods & Beverages	5,708	11,702
Staff Training Expenses	41,110	6,10,977
Membership fees	33,469	-
Conference/workshop Expenses	8,83,468	5,73,619
E] Project & Special Activity Expenses		
Program Related Expenses	51,733	48,867
Total	84,12,071	75,27,015

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

