

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**  
 [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
 filed and verified]  
 (Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
 Year  
 2024-25

PAN	AAATL3722G		
Name	LATIKA ROY MEMORIAL FOUNDATION		
Address	113, PHASE I , VASANT VIHAR , DEHRADUN , 34-Uttarakhand, 91-INDIA, 248001		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	442093910120924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	79,236
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 79,240
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by Sheila Josephine Mcgowan in the capacity of Chief Executive Officer having PAN AFFPJ5745P from IP address 103.211.77.6 on 12-Sep-2024 16:22:27 DSC SI.No & Issuer 6104511 & 6867250731733660118CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AAATL3722G07442093910120924e79f2ef723623c8c1a78913a7f01b4549af1741a

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Acknowledgement Number:442306590120924

## FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of LATIKA ROY MEMORIAL FOUNDATION [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a)

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

Address

IP Address

Place

Date



*Vimal Kishore*

VIMAL KISHORE

ARCA077942

C400317

463/5, STREET NO 8, LANE NO 4, RAJENDRA NAGAR, DEHRADUN-248001

UTTARAKHAND

Dehradun

09-Sep-2024

**LATIKA ROY MEMORIAL FOUNDATION**  
**113 Phase I, Vasant Vihar, Dehradun**  
**Balance Sheet as on March 31, 2024**

Particular	Sch	Local	FC	Current year	Previous year
<b>(A) Sources of Funds</b>					
Capital Fund	1	2,05,55,842	1,23,06,236	3,28,62,077	2,84,67,308
Corpus Fund	2	10,00,000	-	10,00,000	10,00,000
Endowment Fund	3	3,07,738	-	3,07,738	3,07,738
Building Fund	4	2,13,27,252	22,05,558	2,35,32,810	75,48,707
Fixed Assets Capital Fund	5	11,27,11,735	55,98,216	11,83,09,951	6,82,14,121
School Activities and Infrastructure					
Development Fund	6	-	-	-	13,20,000
Grants pending utilization	7	1,50,59,205	-	1,50,59,205	50,44,526
<b>TOTAL</b>		<b>17,09,61,772</b>	<b>2,01,10,009</b>	<b>19,10,71,781</b>	<b>11,19,02,401</b>
<b>B APPLICATION OF FUNDS</b>					
<b>I Fixed Assets</b>					
Fixed Assets	8	2,61,27,289	1,00,19,242	3,61,46,531	3,60,23,144
Capital Work in Progress	8	9,55,53,569	-	9,55,53,569	4,59,48,677
<b>II Investments</b>					
Investments	9	2,62,56,809	-	2,62,56,809	61,41,604
<b>III Current Assets, Loans &amp; Advances</b>					
a) Cash & Bank Balances	10	2,63,83,677	1,00,90,767	3,64,74,444	2,51,42,246
b) Security Deposits		2,51,120	-	2,51,120	86,000
c) Prepaid Taxes		1,02,430	-	1,02,430	23,194
d) Other Current Assets		4,33,858	-	4,33,858	2,60,000
		<b>2,71,71,085</b>	<b>1,00,90,767</b>	<b>3,72,61,852</b>	<b>2,55,11,440</b>
<b>IV Current Liabilities</b>					
a) Expenses Payable		10,46,650	-	10,46,650	15,22,214
b) Other Current Liabilities		31,00,330	-	31,00,330	2,00,250
		<b>41,46,980</b>	<b>-</b>	<b>41,46,980</b>	<b>17,22,464</b>
<b>Net Current Assets (III-IV)</b>		<b>2,30,24,105</b>	<b>1,00,90,767</b>	<b>3,31,14,873</b>	<b>2,37,88,976</b>
<b>TOTAL</b>		<b>17,09,61,772</b>	<b>2,01,10,009</b>	<b>19,10,71,781</b>	<b>11,19,02,401</b>

Notes on Accounts

*Mamta Govil*  
Mamta Govil  
President

15

As per our separate report of even date

VIMAL KISHORE & ASSOCIATES LLP  
Chartered Accountants  
ICAI Regn No. C400317



*Jo Chopra*

Sheila Josephine Mcgowan  
Secretary

Date : 09-09-2024  
Place : Dehradun

*Vimal Kishore*

VIMAL KISHORE  
Partner  
Membership # 077942

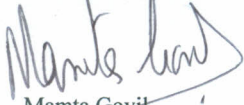
**LATIKA ROY MEMORIAL FOUNDATION**  
**113 Phase I, Vasant Vihar, Dehradun**  
**Income & Expenditure Accounts for the year ended March 31, 2024**

INCOMES	Sch	Local	FC	Current year	Previous year
Grant recognised					
Revenue Grant	7	5,34,77,270	-	5,34,77,270	4,54,27,936
Capital Grant	7	5,01,41,654	-	5,01,41,654	4,71,34,453
Donation		41,17,851	-	41,17,851	74,92,484
Students Fees		34,74,870	-	34,74,870	31,01,555
Other Income		1,26,520	-	1,26,520	88,816
Interest Income	11	28,489	2,86,224	3,14,713	6,92,478
	[A]	11,13,66,654	2,86,224	11,16,52,878	10,39,37,722
<b>EXPENSES</b>					
Programme Expenses	12	5,58,39,525	-	5,58,39,525	5,30,22,820
Administrative Expenses	13	5,40,095	-	5,40,095	4,65,188
Financial Expenses	14	81,066	-	81,066	38,096
Depreciation on assets from own funds	5	1,92,857	1,74,694	3,67,551	4,20,115
Capital expenses from specific grants	8	5,04,29,872	-	5,04,29,872	4,71,34,453
	[B]	10,70,83,415	1,74,694	10,72,58,109	10,10,80,672
Less : Amount Set apart for Surplus/(Deficit) transferred to Capital Fund (A-B)		42,83,239	1,11,530	43,94,769	28,57,050
		(0)	-		

Notes on Accounts

15

As per our separate report of even date

  
Mamta Govil  
President



VIMAL KISHORE & ASSOCIATES LLP  
Chartered Accountants  
ICAI Regn No. C400317



VIMAL KISHORE  
Partner  
Membership # 077942

  
Sheila Josephine McGowan  
Secretary

Date : 09-09-2024  
Place : Dehradun

**LATIKA ROY MEMORIAL FOUNDATION**  
**113 Phase I, Vasant Vihar, Dehradun**  
**Schedules to Accounts for the year ending March 31, 2024**

	Local	FC	Current year	Previous year
<b>1 Capital Fund</b>				
(a) Opening Balance	1,62,72,603	1,21,94,706	2,84,67,308	2,56,10,258
(b) Surplus /(Deficit) transferred from I & E A/C	42,83,239	1,11,530	43,94,769	28,57,050
(c) Unspent grants	-	-	-	-
Net balance at the year end (a+b+c)	<u>2,05,55,842</u>	<u>1,23,06,236</u>	<u>3,28,62,077</u>	<u>2,84,67,308</u>
<b>2 Corpus Fund</b>				
(a) Opening Balance	10,00,000	-	10,00,000	10,00,000
(b) Addition during the year	-	-	-	-
(c) Amount utilised during the year	-	-	-	-
Net balance at the year end (a+b -c)	<u>10,00,000</u>	<u>-</u>	<u>10,00,000</u>	<u>10,00,000</u>
<b>3 Endowment Fund</b>				
(a) Opening Balance	3,07,738	-	3,07,738	3,07,738
(b) Addition during the year	-	-	-	-
(c) Amount utilised during the year	-	-	-	-
Net balance at the year end (a+b -c)	<u>3,07,738</u>	<u>-</u>	<u>3,07,738</u>	<u>3,07,738</u>
<b>4 Building Fund</b>				
(a) Opening Balance	53,43,149	22,05,558	75,48,707	51,000
(b) Transfer during the year	-	-	-	20,00,000
(c) Add: Interest Earned	11,06,586	-	11,06,586	-
(d) Addition during the year	6,44,82,409	-	6,44,82,409	5,14,46,384
(e) Amount utilised during the year	4,96,04,892	-	4,96,04,892	4,59,48,677
Net balance at the year end (a+b+c-d)	<u>2,13,27,252</u>	<u>22,05,558</u>	<u>2,35,32,810</u>	<u>75,48,707</u>
<b>5 Fixed Assets Capital Fund</b>				
(a) Opening Balance	6,25,54,574	56,59,548	6,82,14,122	2,28,12,279
(b) Additions during the year	5,18,59,154	-	5,18,59,154	4,71,34,453
(c) Deletions during the year	1,09,282	-	1,09,282	-
(d) Depreciation on funded assets	15,92,711	61,332	16,54,043	17,32,611
Net balance at the year end (a+b-c-d)	<u>11,27,11,735</u>	<u>55,98,216</u>	<u>11,83,09,951</u>	<u>6,82,14,121</u>
<b>6 School Activites and Infrastructure Development Fund</b>				
(a) Opening Balance	13,20,000	-	13,20,000	13,20,000
(b) Addition during the year	-	-	-	-
(c) Amount utilised during the year	13,20,000	-	13,20,000	-
Net balance at the year end (a+b -c)	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,20,000</u>



7 Grants pending utilization

a) Local Funds

S.no	Name of Grantor	Opening balance as on April 01,2023	Grant received during the year	Amount spent during the year			Total	(ii) Income from investment made on account of funds	Closing Balance as on March 31,2024- Towards Revenue Grants		Closing Balance as on March 31,2024- Towards Building Grants	
		Pending for utilization		(i) Capital Expenditure	(ii) Revenue Expenditure	Transferred to LG Capital Fund			Pending for utilization	Grant recoverable	Pending for utilization	Grant recoverable
		(A)										
1	Cushman & Wakefield II- Revenue Grant	1,78,709	91,00,000	41,650	92,73,226	-	93,14,876	24,773	(11,394)	-	-	
2	Azim Premji Philanthropic Initiatives	35,68,245	2,61,64,000	55,650	1,60,56,638	-	1,61,12,288	3,41,819	1,39,61,776	-	-	
3	HT Parekh Foundation -EIC II	-	-	-	-	-	-	-	-	-	-	
4	Kalpataru Trust	-	-	-	-	-	-	-	-	-	-	
5	Bajaj Finance Limited	2,43,236	6,45,000	-	8,96,209	-	8,96,209	7,973	-	-	-	
6	EdelGive Foundation	3,50,190	40,00,000	-	42,97,581	-	42,97,581	14,034	66,643	-	-	
	Wipro- Wabi Sabi	1,51,330	71,23,220	1,77,855	69,97,715	-	71,75,570	47,812	1,46,792	-	-	
	KT-EIC	2,77,480	-	-	2,78,478	-	2,78,478	998	-	-	-	
	HT Parekh Foundation	-	-	-	-	-	-	-	-	-	-	
	KVSS-7/22-06-25)	79,310	73,10,000	1,09,237	64,66,365	-	65,75,602	51,581	8,65,289	-	-	
LG												
7	Gubbara (CAF Wipro)	(2,60,000)	2,60,000	-	-	-	-	-	-	-	-	
8	ATCS	-	15,00,000	-	15,00,000	-	15,00,000	-	-	-	-	
9	Adhyan Foundation	1,96,027	6,97,500	-	8,63,429	-	8,63,429	-	30,098	-	-	
10	Ek step Foundation	-	45,00,000	18,670	44,81,330	-	45,00,000	-	-	-	-	
11	MAX Foundation(Latika Vihar)	-	25,00,000	1,33,700	23,66,300	-	25,00,000	-	-	-	-	
12	<b>Building Grant</b>											
	Cushman & Wakefield	20,00,000	15,50,000	15,50,000	-	-	15,50,000	1,52,027	-	21,52,027	-	
	CAF WIPRO	(9,90,000)	9,90,000	-	-	-	-	-	-	-	-	
	Dixon	-	25,00,000	25,00,000	-	-	25,00,000	-	-	-	-	
	HT Parekh Foundation	-	1,55,00,000	1,55,04,213	-	-	1,55,04,213	4,213	-	-	-	
	Table Spaces	-	2,20,00,000	2,20,00,000	-	-	2,20,00,000	-	-	-	-	
	Wipro	-	50,00,000	50,00,000	-	-	50,00,000	-	-	-	-	
	SBI	-	1,25,65,000	-	-	-	-	-	-	1,25,65,000	-	
	Other Donors	43,33,149	43,77,409	30,50,679	-	-	30,50,679	9,50,346	-	66,10,225	-	
	(I)	1,01,27,676	12,82,82,129	5,01,41,654	5,34,77,270	-	10,36,18,924	15,95,576	1,50,59,205	-	2,13,27,252	



**LATIKA ROY MEMORIAL FOUNDATION**

113 Phase I, Vasant Vihar, Dehradun

Balance Sheet as on March 31, 2024

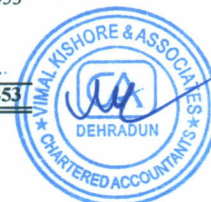
Deletion/Transferred

8. Fixed Assets	WDV as on 1/4/23	upto 30/9	Additions after 30/9	Deletion/Transferred to LG	Value as on 31/03/24	Depreciation Rate	Amount	WDV as on on 31/03/24
<b>LOCAL</b>								
<b>Acquired out of own funds</b>								
Land	68,82,986	-	-	-	68,82,986	0%	-	68,82,986
Capital work in progres	9,56,841	-	-	-	9,56,841	0%	-	9,56,841
Computers	28,943	-	-	-	28,943	40%	11,577	17,366
Plant & Machinery	10,39,183	-	-	-	10,39,183	15%	1,55,877	8,83,306
Furniture & Fixture	2,54,028	-	-	-	2,54,028	10%	25,403	2,28,625
(I)	<u>91,61,981</u>	-	-	-	<u>91,61,981</u>		<u>1,92,857</u>	<u>89,69,124</u>
<b>Acquired out of grants and designated funds</b>								
Land	87,68,474	-	-	-	87,68,474	0%	-	87,68,474
Building	24,30,330	-	-	-	24,30,330	10%	2,43,033	21,87,297
Computers	8,98,779	1,00,000	1,06,900	-	11,05,679	40%	4,20,892	6,84,787
Plant & Machinery	24,22,822	81,487	17,88,520	1,09,282	41,83,547	15%	4,93,393	36,90,154
Furniture & Fixture	6,25,868	13,900	1,63,455	-	8,03,223	10%	72,150	7,31,073
Software	14,59,624	-	-	-	14,59,624	20%	3,63,245	10,96,379
	<u>1,66,05,897</u>	<u>1,95,387</u>	<u>20,58,875</u>	<u>1,09,282</u>	<u>1,87,50,877</u>		<u>15,92,712</u>	<u>1,71,58,165</u>
<i>Capital Work in Progress</i>								
Capital Work in Progress	62,15,862	2,51,25,962	4,65,19,542	-	7,78,61,366	0%	-	7,78,61,366
Material at site	1,36,70,614	67,24,726	-	1,97,57,881	6,37,459	0%	-	6,37,459
Parag Technobuild Pvt Ltd	2,60,62,201	-	1,00,00,000	1,90,07,457	1,70,54,744	0%	-	1,70,54,744
	<u>4,59,48,677</u>	<u>3,18,50,688</u>	<u>5,65,19,542</u>	<u>3,87,65,338</u>	<u>9,55,53,569</u>		-	<u>9,55,53,569</u>
(II)	<u>6,25,54,574</u>	<u>3,20,46,075</u>	<u>5,85,78,417</u>	<u>3,88,74,620</u>	<u>11,43,04,446</u>		<u>15,92,712</u>	<u>11,27,11,734</u>
(A)=(I)+(II)	<u>7,17,16,555</u>	<u>3,20,46,075</u>	<u>5,85,78,417</u>	<u>3,88,74,620</u>	<u>12,34,66,427</u>		<u>17,85,569</u>	<u>12,16,80,858</u>
	3		5,17,49,872					
<b>FOREIGN</b>								
<b>Acquired out of own funds</b>								
Land	11,24,180	-	-	-	11,24,180	0%	-	11,24,180
Capital work in progress	24,45,412	-	-	-	24,45,412	0%	-	24,45,412
Computers	1,03,582	-	-	-	1,03,582	40%	41,433	62,149
Plant & Machinery	8,20,134	-	-	-	8,20,134	15%	1,23,020	6,97,114
Furniture & Fixture	1,02,410	-	-	-	1,02,410	10%	10,241	92,169
(I)	<u>45,95,718</u>	-	-	-	<u>45,95,718</u>		<u>1,74,694</u>	<u>44,21,024</u>
<b>Acquired out of grants and designated funds</b>								
Land and Building	46,58,889	-	-	-	46,58,889	0%	-	46,58,889
Capital work in progress	5,79,720	-	-	-	5,79,720	0%	-	5,79,720
Computers	137	-	-	-	137	40%	55	82
Plant & Machinery	3,83,942	-	-	-	3,83,942	15%	57,591	3,26,351
Furniture & Fixture	36,862	-	-	-	36,862	10%	3,686	33,176
(II)	<u>56,59,550</u>	-	-	-	<u>56,59,550</u>		<u>61,332</u>	<u>55,98,218</u>
(B)=(I)+(II)	<u>1,02,55,268</u>	-	-	-	<u>1,02,55,268</u>		<u>2,36,026</u>	<u>1,00,19,242</u>
(A)+(B)	<u>8,19,71,823</u>	<u>3,20,46,075</u>	<u>5,85,78,417</u>	<u>3,88,74,620</u>	<u>13,37,21,695</u>		<u>20,21,595</u>	<u>13,17,00,100</u>



**LATIKA ROY MEMORIAL FOUNDATION**  
**113 Phase I, Vasant Vihar, Dehradun**  
**Schedules to Accounts for the year ending March 31, 2024**

	Local	FC	Current year	Previous year
<b>9 Investments</b>				
FDR with Axis Bank Against Building Fund FDR #	21,29,071	-	21,29,071	-
FDRs (APPI Grant)	1,35,00,000	-	1,35,00,000	-
FDR#0552040000010405	6,00,000	-	6,00,000	-
FDR # 055204000013035	15,00,000	-	15,00,000	-
FDR # 055204000013034	15,00,000	-	15,00,000	-
FDR # 055204000014075	3,07,738	-	3,07,738	-
FDR # 055204000014079	13,20,000	-	13,20,000	-
FDR # 055204000014624	10,00,000	-	10,00,000	-
FDR # 0565204000010394	4,00,000	-	4,00,000	-
FDR with HDFC	30,00,000	-	30,00,000	-
FDR with HDFC Bank	10,00,000	-	10,00,000	-
SBI Auto sweep	-	-	-	-
	<u>2,62,56,809</u>	<u>-</u>	<u>2,62,56,809</u>	<u>-</u>
<b>10 Cash &amp; Bank Balances</b>				
Axis Bank A/c No 916010037500765	(177)	-	(177)	91,484
Indian Overseas Bank-5133	44,45,631	-	44,45,631	81,56,652
Axis Bank Ltd A/c No 912010050474966	30,443	-	30,443	2,55,480
Axis Bank A/c No 917010059188171	3,62,371	-	3,62,371	5,55,940
State Bank of India #10005898606-FC	-	36,98,455	36,98,455	36,00,054
HDFC-77105	5,85,544	-	5,85,544	-
Axis Bank A/c No 917010059272904	-	-	-	2,43,236
Indian Overseas Bank- 1034	11,01,964	-	11,01,964	15,33,263
Axis Bank Ltd. - 918010056303787	8,61,903	-	8,61,903	78,401
Axis Bank Ltd A/c No 918010056503204	56,863	-	56,863	3,50,190
IDBI A/c No 1082104000055879	13,572	-	13,572	1,51,330
State Bank of India #40249964124- FCRA A/c	-	40,90,193	40,90,193	39,81,371
Kotak Mahindra Bank SB A/c- 9446305786	63,60,562	-	63,60,562	37,72,209
Kotak Mahindra Bank (Building-FC)-9446545472	-	23,02,119	23,02,119	22,23,116
Axis Bank # 915010007415823	-	-	-	1,49,520
SBI -42828840186	1,25,65,000	-	1,25,65,000	-
	<u>2,63,83,677</u>	<u>1,00,90,767</u>	<u>3,64,74,444</u>	<u>2,51,42,246</u>
<b>11 Interest Income</b>				
Interest on savings account	4,93,242	2,86,224	7,79,466	6,47,414
Interest on FDR	2,35,278	-	2,35,278	-
Interest on Auto sweep account	2,54,528	-	2,54,528	1,479
Less: Interest Transferred to Building Fund	(9,54,559)	-	(9,54,559)	-
	<u>28,489</u>	<u>2,86,224</u>	<u>3,14,713</u>	<u>6,48,893</u>
<b>12 Programme Expenses</b>				
Salaries and benefits to resource persons	4,81,70,490	-	4,81,70,490	4,37,94,566
Activity Expenses	22,82,797	-	22,82,797	24,48,671
Vehicle Expenses	20,71,933	-	20,71,933	23,48,074
Other Program Expenses	33,14,305	-	33,14,305	44,31,509
	<u>5,58,39,525</u>	<u>-</u>	<u>5,58,39,525</u>	<u>5,30,22,820</u>
<b>13 Administrative Expenses</b>				
Office Expenses	2,68,847	-	2,68,847	3,59,766
Professional Fees	23,010	-	23,010	30,680
Legal Expenses	10,226	-	10,226	736
Advertisement Expenses	-	-	-	-
Audit fees	17,748	-	17,748	69,374
Registration Fees	-	-	-	2,000
Interest on EPF	-	-	-	340
Interest on ESIC	-	-	-	107
Membership Fees	-	-	-	500
Tax and Legal Fees	-	-	-	906
Interest on TDS Payable	6	-	6	779
Legal Fees	220	-	220	-
Awareness expenses	1,210	-	1,210	-
Branding expenses	2,18,828	-	2,18,828	-
	<u>5,40,095</u>	<u>-</u>	<u>5,40,095</u>	<u>4,65,188</u>
<b>14 Financial Expenses</b>				
Bank Charges	81,066	-	81,066	38,096
	<u>81,066</u>	<u>-</u>	<u>81,066</u>	<u>38,096</u>
<b>15 Capital expenses from specific grants</b>				
Capital expenses from specific grants	5,17,49,872	-	5,17,49,872	4,71,34,453
Less: Utilised Against School	-	-	-	-
Activites and Infrastructure	-	-	13,20,000	-
Development Fund	13,20,000	-	-	-
	<u>5,04,29,872</u>	<u>-</u>	<u>5,04,29,872</u>	<u>4,71,34,453</u>



**LATIKA ROY MEMORIAL FOUNDATION**  
 113 Phase I, Vasant Vihar, Dehradun  
 Groupings to Accounts for the year ending March 31, 2024

	Local Grant	SBI	Edelgive	C&W Development	Cushman & Wakefield	EIC-HTP	IVL Dhunseri	KT-EIC	Wipro-Wabi sabi	KVSS	HT Parekh Foundation	Bajaj Finance Limited	Coal India Limited	APPI	BHEL	Kalpata ru	Total of Local Grant	Foreign Contribution	Current year
<b>1 Capital Fund</b>																			
(a) Opening Balance	1,62,72,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,62,72,603	1,21,94,706	2,84,67,308
(b) Surplus /(Deficit) transferred from I & E A/C	42,83,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,83,239	1,11,530	43,94,769
(c) Transferred from /to																			
-Local Grant -from unspent grants																			
Net balance at the year end (a+b)	2,05,55,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,05,55,842	1,23,06,236	3,28,62,077
<b>2 Endowment Fund</b>																			
Opening Balance	3,07,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,07,738	-	3,07,738
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount utilised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net balance at the year end (a+b -c)	3,07,738	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,07,738	-	3,07,738
<b>3 Corpus Fund</b>																			
Opening Balance	10,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,00,000	-	10,00,000
Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount utilised during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net balance at the year end (a+b -c)	10,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,00,000	-	10,00,000
<b>4 Builing Fund</b>																			
Opening Balance	33,43,149	-	-	-	20,00,000	-	-	-	-	-	-	-	-	-	-	-	53,43,149	-	53,43,149
Add: Interest Earned	9,54,559	-	-	-	1,52,027	-	-	-	-	-	-	-	-	-	-	-	11,06,586	-	11,06,586
Addition during the year	5,19,17,409	1,25,65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,44,82,409	-	6,44,82,409
Amount utilised during the year	4,96,04,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,96,04,892	-	4,96,04,892
Net balance at the year end (a+b -c)	66,10,225	1,25,65,000	-	-	21,52,027	-	-	-	-	-	-	-	-	-	-	-	2,13,27,252	-	2,13,27,252



**LATIKA ROY MEMORIAL FOUNDATION**  
113 Phase I, Vasant Vihar, Dehradun  
Groupings to Accounts for the year ending March 31, 2024

	Local Grant	SBI	Edelgive	C&W Development	Cushman & Wakefield	EIC-HTP	IVL Dhunseri	KT-EIC	Wipro-Wabi sabi	KVSS	HT Parekh Foundation	Bajaj Finance Limited	Coal India Limited	APPI	BHEL	Kalpata ru	Total of Local Grant	Foreign Contribution	Current year
<b>5 Investments</b>																			
FDR with Axis Bank Against Building Fund FDR # 924040059652374					21,29,071												21,29,071		
FDR # 924040059236406														45,00,000			45,00,000		
FDR # 924040059245989														15,00,000			15,00,000		
FDR # 924040059246089														15,00,000			15,00,000		
FDR # 924040059246296														15,00,000			15,00,000		
FDR # 924040059246597														15,00,000			15,00,000		
FDR # 924040059246704														15,00,000			15,00,000		
FDR#055204000010405	6,00,000																6,00,000		
FDR # 055204000013035	15,00,000																15,00,000		
FDR # 055204000013034	15,00,000																15,00,000		
FDR # 055204000014075	3,07,738																3,07,738		
FDR # 055204000014079	13,20,000																13,20,000		
FDR # 055204000014624	10,00,000																10,00,000		
FDR # 0565204000010394	4,00,000																4,00,000		
FDR with HDFC Bank Against Building Fund	-																-		
FDR with HDFC	30,00,000																30,00,000		
FDR with HDFC Bank	10,00,000																10,00,000		
SBI Auto sweep																			
	<b>1,06,27,738</b>				<b>21,29,071</b>									<b>1,35,00,000</b>			<b>2,62,56,809</b>		
<b>5 Cash &amp; Bank Balances</b>																			
Axis Bank # 915010007415823	-																-		
Axis Bank A/c No 916010037500765	-				(177)												(177)		(177)
State Bank of India #40249964124- FCRA A/c																		40,90,193	40,90,193
Indian Overseas Bank- 1034	11,01,964																11,01,964		11,01,964
Axis Bank A/c No 917010059188171	-													3,62,371			3,62,371		3,62,371
State Bank of India #10005898606-FC	-																-	36,98,455	36,98,455
Axis Bank A/c No 912010050474966	-																-		-
Axis Bank A/c No 917010059272904	-																-		-
Axis Bank Ltd. - 918010056303787	-									8,61,903							8,61,903		8,61,903
Indian Overseas Bank-5133	44,45,631																44,45,631		44,45,631
Kotak Mahindra Bank SB A/c- 9446305786	63,60,562																63,60,562		63,60,562
IDBI A/c No 1082104000055879	-								13,572								13,572		13,572
Kotak Mahindra Bank (Building-FC)-9446545472	-																-	23,02,119	23,02,119
Axis Bank Ltd A/c No 918010056503204	-		56,863														56,863		56,863
Axis Bank Ltd A/c No 912010050474966	30,443																30,443		30,443
HDFC-77105	5,85,544																5,85,544		5,85,544
SBI		1,25,65,000															1,25,65,000		1,25,65,000
	<b>1,25,24,145</b>	<b>1,25,65,000</b>	<b>56,863</b>		<b>(177)</b>				<b>13,572</b>	<b>8,61,903</b>				<b>3,62,371</b>			<b>2,63,83,677</b>	<b>1,00,90,767</b>	<b>3,64,74,444</b>
<b>6 Interest Income</b>																			
Interest on savings account	4,93,242																4,93,242	2,86,224	7,79,466
Interest on FDR	2,35,278																2,35,278		2,35,278
Interest on Auto sweep account	2,54,528																2,54,528		2,54,528
Less: Interest Transferred to Building Fund	(9,54,559)																(9,54,559)		(9,54,559)
	<b>28,489</b>																<b>28,489</b>	<b>2,86,224</b>	<b>3,14,713</b>
<b>7 Donation</b>																			
Donation	41,17,851																41,17,851		41,17,851
	<b>41,17,851</b>																<b>41,17,851</b>		<b>41,17,851</b>
<b>8 Students Fees</b>																			
Fees	34,74,870																34,74,870		34,74,870
	<b>34,74,870</b>																<b>34,74,870</b>		<b>34,74,870</b>

**LATIKA ROY MEMORIAL FOUNDATION**  
**113 Phase I, Vasant Vihar, Dehradun**  
**Groupings to Accounts for the year ending March 31, 2024**

	Local Grant	Edelgive	C&W Development	Cushman & Wakefield	EIC-HTP	IVL Dhunseri	KT-EIC	Wipro-Wabi sabi	KVSS	HT Parekh Foundation	Bajaj Finance Limited	Coal India Limited	APPI	BHEL	Kalpata ru	Total of Local Grant	Foreign Contribution	Current year
<b>9 Other Income</b>																		
Profit on sale of Vehicle	67,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,218	-	67,218
Training Fees	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000
Miscellaneous Receipts	1,253	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,253	-	1,253
Sale of Scrap	2,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,795	-	2,795
Income from Orthotics Material	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
Income Generating Program	39,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,254	-	39,254
Board Membership fees	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000	-	11,000
	<b>1,26,520</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,26,520</b>	-	<b>1,26,520</b>
<b>10 Programme Expenses</b>																		
Salaries and benefits to resource persons																		
Salaries	68,73,440	23,62,000	-	76,96,436	-	-	2,38,972	53,82,782	37,62,919	-	4,89,296	-	1,32,82,349	-	-	4,00,88,194	-	4,00,88,194
Honorarium	17,80,990	13,46,000	-	3,34,123	-	-	-	3,68,362	1,71,290	-	2,46,712	-	2,50,965	-	-	44,98,442	-	44,98,442
Contribution to Gratuity Fund	-	-	-	-	-	-	-	-	5,00,000	-	-	-	-	-	-	5,00,000	-	5,00,000
Employer Contribution- EPF	6,88,335	43,200	-	4,29,619	-	-	12,862	1,30,493	-	-	-	-	6,49,938	-	-	19,54,447	-	19,54,447
Employer Contribution- ESIC	1,39,769	-	-	1,00,491	-	-	2,295	15,962	-	-	-	-	1,17,489	-	-	3,76,006	-	3,76,006
Fellowship Expense	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	-	20,000
EPF Admin Expenses	1,62,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,62,332	-	1,62,332
Staff Development Expenses	-	1,19,264	-	-	-	-	-	86,550	1,02,393	-	31,031	-	-	-	-	3,39,238	-	3,39,238
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Welfare	53,155	11,995	-	11,994	-	-	-	66,599	1,690	-	26,847	-	59,551	-	-	2,31,831	-	2,31,831
	<b>96,98,021</b>	<b>38,82,459</b>	-	<b>85,72,663</b>	-	-	<b>2,54,129</b>	<b>60,50,748</b>	<b>45,58,292</b>	-	<b>7,93,886</b>	-	<b>1,43,60,292</b>	-	-	<b>4,81,70,490</b>	-	<b>4,81,70,490</b>
<b>11 Vehicle Expenses</b>																		
Vehicle Running Expenses	4,37,297	-	-	2,39,945	-	-	-	51,159	7,35,898	-	44,286	-	3,28,855	-	-	18,37,440	-	18,37,440
Vehicle Insurance	91,535	-	-	40,996	-	-	-	-	-	-	-	-	-	-	-	1,32,531	-	1,32,531
Vehicle Maintenance	70,416	-	-	15,276	-	-	-	-	-	-	16,270	-	-	-	-	1,01,962	-	1,01,962
	<b>5,99,248</b>	-	-	<b>2,96,217</b>	-	-	-	<b>51,159</b>	<b>7,35,898</b>	-	<b>60,556</b>	-	<b>3,28,855</b>	-	-	<b>20,71,933</b>	-	<b>20,71,933</b>

**LATIKA ROY MEMORIAL FOUNDATION**  
113 Phase I, Vasant Vihar, Dehradun  
Groupings to Accounts for the year ending March 31, 2024

	Local Grant	Edelgive	C&W Development	Cushman & Wakefield	EIC-HTP	IVL Dhunseri	KT-EIC	Wipro-Wabi sabi	KVSS	HT Parekh Foundation	Bajaj Finance Limited	Coal India Limited	APPI	BHEL	Kalpata ru	Total of Local Grant	Foreign Contribution	Current year
<b>12 Activity Expenses</b>																		
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Children Activity Expenses	4,72,629	-	-	1,14,438	-	-	15,546	1,58,214	2,42,400	-	-	-	1,41,944	-	-	11,45,171	-	11,45,171
Workshop & Meeting Expenses	52,146	-	-	2,655	-	-	-	-	49,043	-	16,076	-	1,25,149	-	-	2,45,069	-	2,45,069
Travelling & Conveyance	3,41,559	3,45,700	-	39,888	-	-	-	25,880	47,350	-	-	-	92,181	-	-	8,92,558	-	8,92,558
	<b>8,66,334</b>	<b>3,45,700</b>	<b>-</b>	<b>1,56,981</b>	<b>-</b>	<b>-</b>	<b>15,546</b>	<b>1,84,094</b>	<b>3,38,793</b>	<b>-</b>	<b>16,076</b>	<b>-</b>	<b>3,59,274</b>	<b>-</b>	<b>-</b>	<b>22,82,797</b>	<b>-</b>	<b>22,82,797</b>
<b>13 Other Program Expenses</b>																		
Repair & Maintenance	1,87,075	7,211	-	47,904	-	-	7,284	66,101	37,186	-	5,954	-	53,840	-	-	4,12,555	-	4,12,555
Printing & Publication	1,73,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,73,458	-	1,73,458
Telephone, Website & Internet Expense	15,083	45,729	-	14,054	-	-	-	6,972	1,332	-	1,898	-	26,247	-	-	1,11,315	-	1,11,315
Electricity & Water Expenses	17,472	-	-	16,388	-	-	-	8,192	77,492	-	-	-	85,331	-	-	2,04,875	-	2,04,875
Postage & Courier Expenses	76,383	-	-	-	-	-	-	-	-	-	1,254	-	14,309	-	-	91,946	-	91,946
Covid -19 Reated Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Stationery	56,172	450	-	18,905	-	-	-	39,323	25,283	-	10,000	-	29,524	-	-	1,79,657	-	1,79,657
Software Expenses	19,158	-	-	-	-	-	-	53,159	-	-	-	-	-	-	-	72,317	-	72,317
Books, Newspaper & Periodicals	25,820	-	-	6,444	-	-	-	4,109	30,720	-	-	-	6,504	-	-	73,597	-	73,597
Christmas Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branding and Advertisement Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toys & Assessment Tools	-	-	-	-	-	-	-	13,274	-	-	-	-	-	-	-	13,274	-	13,274
Parent & Child Welfare	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	100	-	100
Club Running Expenses	5,431	-	-	-	-	-	-	-	-	-	-	-	39,248	-	-	44,679	-	44,679
Medical Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Conveyance	8,857	-	-	2,268	-	-	-	-	-	-	-	-	-	-	-	11,125	-	11,125
Follow up Expenses	26,268	-	-	-	-	-	-	1,70,592	-	-	-	-	-	-	-	1,96,860	-	1,96,860
Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Orthotics Material	14,336	-	-	12,250	-	-	-	36,641	-	-	-	-	-	-	-	63,227	-	63,227
Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Honourarium for Extra work	900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	900	-	900
Christmas Expense	-	-	-	-	-	-	-	63,600	-	-	-	-	-	-	-	63,600	-	63,600
Rent	24,900	-	-	67,400	-	-	-	96,000	6,12,608	-	-	-	6,66,692	-	-	14,67,600	-	14,67,600
Refund of Grant	-	-	-	-	-	-	-	1,33,220	-	-	-	-	-	-	-	1,33,220	-	1,33,220
	<b>6,51,313</b>	<b>-</b>	<b>53,390</b>	<b>1,85,613</b>	<b>-</b>	<b>-</b>	<b>7,284</b>	<b>6,91,283</b>	<b>7,84,621</b>	<b>-</b>	<b>19,106</b>	<b>-</b>	<b>9,21,695</b>	<b>-</b>	<b>-</b>	<b>33,14,305</b>	<b>-</b>	<b>33,14,305</b>
<b>(A)+(B)+(C)+(D)</b>	<b>1,18,14,915</b>	<b>42,81,549</b>	<b>-</b>	<b>92,11,474</b>	<b>-</b>	<b>-</b>	<b>2,76,959</b>	<b>69,77,284</b>	<b>64,17,604</b>	<b>-</b>	<b>8,89,624</b>	<b>-</b>	<b>1,59,70,116</b>	<b>-</b>	<b>-</b>	<b>5,58,39,525</b>	<b>-</b>	<b>5,58,39,525</b>
	11814915.1	4281549																
<b>14 Administrative Expenses</b>																		
Office Expenses	48,517	14,557	-	61,532	-	-	1,500	20,431	47,699	-	6,585	-	68,026	-	-	2,68,847	-	2,68,847
Registration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on EPF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on ESIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax and Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Audit fees	11,700	-	-	-	-	-	-	-	-	-	-	-	6,048	-	-	17,748	-	17,748
Professional Fees	14,160	-	-	-	-	-	-	-	-	-	-	-	8,850	-	-	23,010	-	23,010
Advertisement Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Expenses	8,126	-	-	-	-	-	-	-	-	-	-	-	2,100	-	-	10,226	-	10,226
Interest on TDS Payable	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	6
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	220	-	-	220	-	220
Awareness expenses	-	-	-	-	-	-	-	-	-	-	-	-	1,210	-	-	1,210	-	1,210
Branding expenses	2,18,828	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,18,828	-	2,18,828
<b>Total administrative Expenses</b>	<b>3,01,337</b>	<b>14,557</b>	<b>-</b>	<b>61,532</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>20,431</b>	<b>47,699</b>	<b>-</b>	<b>6,585</b>	<b>-</b>	<b>86,454</b>	<b>-</b>	<b>-</b>	<b>5,40,095</b>	<b>-</b>	<b>5,40,095</b>

**LATIKA ROY MEMORIAL FOUNDATION**  
113 Phase I, Vasant Vihar, Dehradun  
Groupings to Accounts for the year ending March 31, 2024

	Local Grant	Edelgive	C&W Development	Cushman & Wakefield	EIC-HTP	IVL Dhunseri	KT-EIC	Wipro-Wabi sabi	KVSS	Bajaj Finance Limited	Coal India Limited	APPI	BHEL	Kalpata ru	Total of Local Grant	Foreign Contribution	Current year
<b>15 Financial Expenses</b>																	
Bank Charges	78,222	1,475	-	219	-	-	19	-	1,062	-	-	68	-	-	81,066	-	81,066
	78,222	1,475	-	219	-	-	19	-	1,062	-	-	68	-	-	81,066	-	81,066
<b>16 Security Deposits</b>																	
Security deposit- Rent	77,000	-	-	-	-	-	-	-	-	-	-	-	-	-	77,000	-	77,000
Security deposit- Gas Cylinder	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000
Security deposit- Telephone	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000
Security deposit- Temporary electricity connection	1,65,120	-	-	-	-	-	-	-	-	-	-	-	-	-	1,65,120	-	1,65,120
	2,51,120	-	-	-	-	-	-	-	-	-	-	-	-	-	2,51,120	-	2,51,120
<b>17 Prepaid Taxes</b>																	
TDS Deducted For FY 2019-20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TDS Deducted For FY 2020-21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TDS Deducted For FY 2022-23	11,037	-	-	-	-	-	-	-	909	-	-	11,248	-	-	23,194	-	23,194
TCS FY 2023-24	16,030	-	-	-	-	-	-	-	-	-	-	-	-	-	16,030	-	16,030
TDS Deducted For FY 2023-24	49,173	-	-	-	-	-	-	-	2,477	-	-	11,556	-	-	63,206	-	63,206
	76,240	-	-	-	-	-	-	-	3,386	-	-	11,248	-	-	1,02,430	-	1,02,430
<b>18 Other Current Assets</b>																	
Grant Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interbranch (LG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Advance	41,660	-	-	-	-	-	-	-	-	-	-	-	-	-	41,660	-	41,660
Sundry Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest	1,60,858	-	-	11,739	-	-	-	-	-	-	-	76,601	-	-	2,49,198	-	2,49,198
Advance to Sidharth Sharma	-	9,780	-	-	-	-	-	1,33,220	-	-	-	-	-	-	1,43,000	-	1,43,000
	2,02,518	9,780	-	11,739	-	-	-	1,33,220	-	-	-	76,601	-	-	4,33,858	-	4,33,858
<b>19 Expenses Payable</b>																	
Audit Fee Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TDS Payable	6,76,011	-	-	-	-	-	-	-	-	-	-	-	-	-	6,76,011	-	6,76,011
EPF Payable	3,26,928	-	-	-	-	-	-	-	-	-	-	-	-	-	3,26,928	-	3,26,928
ESIC Payable	41,968	-	-	-	-	-	-	-	-	-	-	-	-	-	41,968	-	41,968
Liability for Unpresented Cheques	1,743	-	-	-	-	-	-	-	-	-	-	-	-	-	1,743	-	1,743
	10,46,650	-	-	-	-	-	-	-	-	-	-	-	-	-	10,46,650	-	10,46,650
<b>20 Other Current Liabilities</b>																	
Retention Money- Building (to builder)	31,00,330	-	-	-	-	-	-	-	-	-	-	-	-	-	31,00,330	-	31,00,330
	31,00,330	-	-	-	-	-	-	-	-	-	-	-	-	-	31,00,330	-	31,00,330
<b>21 Depreciation</b>																	
	1,92,857	-	-	-	-	-	-	-	-	-	-	-	-	-	1,92,857	1,74,694	3,67,551
	1,92,857	-	-	-	-	-	-	-	-	-	-	-	-	-	1,92,857	1,74,694	3,67,551
<b>22 Children Activity Expenses</b>																	
Toys & Assessment Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Children Teaching Expense	1,85,636	-	-	57,032	-	-	7,605	4,948	-	-	-	66,957	-	-	3,22,178	-	3,22,178
Children Activity	92,850	-	-	-	-	-	-	50	1,65,824	-	-	-	-	-	-	-	-
Children Refreshment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Children Therapy Expense	11,060	-	-	6,440	-	-	-	47,364	12,475	-	-	10,620	-	-	87,959	-	87,959
Staff Development Expenses	76,364	-	-	-	-	-	-	-	-	-	-	-	-	-	76,364	-	76,364
Social Events and Celebrations	1,06,719	-	-	50,966	-	-	7,941	1,05,852	64,101	-	-	64,367	-	-	3,99,946	-	3,99,946
	4,72,629	-	-	1,14,438	-	-	15,546	1,58,214	2,42,400	-	-	1,41,944	-	-	8,86,447	-	8,86,447

**LATIKA ROY MEMORIAL FOUNDATION**  
**113 PHASE 1, VASANT VIHAR, DEHRADUN**  
**Schedules to accounts for the year ended March 31<sup>st</sup>, 2024**

**13 Notes on Accounts**

- a) Latika Roy Memorial Foundation is a Society registered under Societies Registration Act 1860. It also enjoys registration u/s 12A of the Income Tax Act 1961 and accordingly claims exemption from payment of income tax u/s 11.

The multiple projects run by the society are funded through the following sources:

- 1) Local Grants - LG
- 2) Foreign Grants – FC
- 3) Wipro- Wabi Sabi
- 4) H T Parekh Grant Account – Nanhe
- 5) Cushman & Wakefield Grant Account- Latika School CDC
- 6) Azim Premji Philanthropic Initiatives- Latika Resource and Latika Training
- 7) Bajaj Finance Limited – Latika School-SS and Latika Resource
- 8) Kalptaru Grant Account –Nanhe
- 9) C & W Development by Cushman & Wakefield India Private Limited
- 10) HT Parekh Foundation – Centre for influence and inclusion
- 11) EdelGive Foundation – Latika Resource
- 12) SBI Foundation – Centre for influence and inclusion
- 13) Table Space – Centre for influence and inclusion
- 14) Dixon – Centre for influence and inclusion
- 15) Wipro – Centre for influence and inclusion

**b) Status of registration under Foreign Contribution Regulation Act :**

Latika Roy Memorial Foundation (The Society) has been a registered entity under the provisions of Foreign Contribution Regulation Act (FCRA) 2010 since the year 2000. It has been receiving foreign contributions to run its different projects. To comply with the requirements of FCRA , the Society along with the separate bank account has always maintained separate books of accounts in respect of foreign contributions received during the year.

Such donations, if not made with a specific directive by the donor as to its utilization, are spent for various projects run by the society.

During Financial Year 2021-22 the society applied for renewal of FCRA registration under the applicable provisions of FCRA 2010. However the said renewal was rejected on 27<sup>th</sup> March 2023 by the competent authority.

Designated bank account under FCRA is also not operative since then.

A review petition under section 32 of FCRA has subsequently been filed with “The Secretary, Ministry of Home Affairs, Government of India, New Delhi” and awaiting to be heard on the matter.

1) *Basis of Accounting*

The accounts are prepared to comply, in all material aspects, with all mandatory accounting principles and the accounting standards issued by The Institute of Chartered Accountants of India.



The Society follows the mercantile system of accounting.

In terms of the Guidance Note issued by the Institute of Chartered Accountants of India, the financial statements have been prepared in accordance with the principles of Fund Accounting. All resources available to the Society have been classified for accounting and reporting purposes into funds that are maintained in accordance with the activities or objectives specified by the donors, granting agencies, governmental appropriations and other sources and regulations, to the extent applicable.

2) *Capital Fund*

Capital Fund depicts Working Capital Fund. It depicts the accumulations of the funds for future deployment towards the objects of the society

3) *Fixed Assets*

The fixed assets are valued at historical cost less depreciation.

4) *Depreciation*

The assets are charged with rates of depreciation prescribed by the Income Tax Act, 1961; such rates are applied to the written down value of the assets as at the beginning of the year and to any additions thereof. The rates are considered adequate by the management to provide for the diminution in the value of the assets.

Depreciation on assets funded by specific grants is charged to Fixed Assets Capital Fund created on acquisition of such assets, and not to the Income & Expenditure Account.

5) *Investments*

The investments of the society have been made in the modes prescribed under section 11(5) of the Income Tax Act, 1961.

Investments are valued at cost. The management has not provided for any diminution in the value of investments as no permanent decline has been perceived.

6) *Revenue from Grant :*

a) Grants are held as liability in the books of the Society to represent the obligations attached to it. The amount spent against the grant is recognized as Income in the revenue account to liquidate the expenses so incurred. The balance is carried forward as a liability in the Balance Sheet.

b) *Grants received in kind:*

Grants received in kind in the form of durable assets, revenue items and grants received in form Of fixed assets are recorded on the acquisition value of the donor (as intimated by the donor) .



7) *Donations:*

Donations are revenue items and are taken as income on receipt basis. However donations received in kind are not valued or accounted for in the books of accounts.

8) *Gratuity:*

The Society's liability towards gratuity is covered by group gratuity scheme with LIC of India and the actual premium is being paid during the year is Rs 5, 00,000/-

The actuarial valuation of gratuity liability as on March 31, 2024 is Rs 1,32,79,510 (Rs One crore thirty two lakhs seventy nine thousand five hundred ten only). This includes the current service cost of Rs 8, 74,421/-. Value of Fund as on 31/03/2023 is Rs 1, 33, 83,190/-.

9) Figures have been rounded off to the nearest rupee.

