

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26
[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)			
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	996825261101025
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,74,431
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,74,430	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0
This return has been digitally signed by <u>Sheila Josephine Mcgowan</u> in the capacity of <u>Chief Executive Officer</u> having PAN <u>AFFPJ5745P</u> from IP address <u>136.185.34.215</u> on <u>10-Oct-2025 16:27:01</u> DSC SI.No & Issuer <u>6104511</u> & <u>7453937705837472473CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated Barcode/QR Code	 AAATL3722G079968252611010259f8c695a43ece3815b70499bdcf5a882cd8566c1		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

Acknowledgement Number:996523080101025

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-2025 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-2025; 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-2025.

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

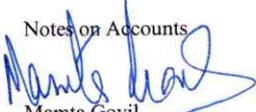


Vimal Kishore

VIMAL KISHORE
ARCA077942
0C400317
463/5, STREET NO 8, LANE NO 4, RAJENDRA NAGAR, DEHRADUN-248001
UTTARAKHAND
Dehradun
09-Oct-2025

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Balance Sheet as on March 31, 2025

Particular	Sch	Local	FC	Current year	Previous year
(A) Sources of Funds					
Capital Fund	1	2,34,59,016	1,23,79,573	3,58,38,589	3,28,62,077
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	1,29,94,635	22,84,788	1,52,79,423	2,35,32,810
Fixed Assets Capital Fund	5	18,60,93,111	55,45,913	19,16,39,024	11,83,09,951
School Activities and Infrastructure Development Fund	6	-	-	-	-
Grants pending utilization	7	1,73,98,790	-	1,73,98,790	1,50,59,205
TOTAL		24,12,53,290	2,02,10,273	26,14,63,564	19,10,71,781
B APPLICATION OF FUNDS					
I Fixed Assets	8	2,64,52,266	68,03,164	3,32,55,430	3,61,46,531
Capital Work in Progress	8	16,95,11,098	30,25,132	17,25,36,230	9,55,53,569
II Investments	9	2,61,22,061	-	2,61,22,061	2,62,56,809
III Current Assets, Loans & Advances					
a) Cash & Bank Balances	10	2,54,13,164	1,03,81,978	3,57,95,141	3,64,74,444
b) Security Deposits		2,51,120	-	2,51,120	2,51,120
c) Prepaid Taxes		1,74,744	-	1,74,744	1,02,430
d) Other Current Assets		5,25,922	-	5,25,922	4,33,858
		2,63,64,950	1,03,81,978	3,67,46,928	3,72,61,852
IV Current Liabilities					
a) Expenses Payable		10,10,046	-	10,10,046	10,46,650
b) Other Current Liabilities		61,87,039	-	61,87,039	31,00,330
		71,97,085	-	71,97,085	41,46,980
Net Current Assets (III-IV)		1,91,67,865	1,03,81,978	2,95,49,843	3,31,14,873
TOTAL		24,12,53,290	2,02,10,273	26,14,63,564	19,10,71,781

Notes on Accounts

Mamta Govil
President


Sheila Josephine McGowan
Secretary

UDIN- 25077942BMNYYJ3067

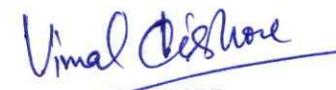
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Date : 25-September-2025
Place : Dehradun

As per our separate report of even date

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


VIMAL KISHORE
Partner
Membership # 077942

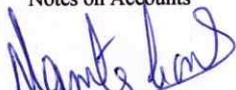
LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Income & Expenditure Accounts for the year ended March 31, 2025

INCOMES	Sch	Local	FC	Current year	Previous year
Grant recognised					
Revenue Grant	7	6,20,82,757	-	6,20,82,757	5,34,77,270
Capital Grant	7	7,10,59,393	-	7,10,59,393	5,01,41,654
Donation		33,14,793	-	33,14,793	41,17,851
Students Fees		34,11,530	-	34,11,530	34,74,870
Other Income		64,967	-	64,967	1,26,520
Interest Income	11	9,89,013	2,11,981	12,00,994	3,14,713
	[A]	14,09,22,453	2,11,981	14,11,34,434	11,16,52,878
EXPENSES					
Programme Expenses	12	6,19,38,043	-	6,19,38,043	5,58,39,525
Administrative Expenses	13	8,41,825	-	8,41,825	5,40,095
Financial Expenses	14	56,964	-	56,964	81,066
Depreciation on assets from own funds	8	2,57,977	1,38,644	3,96,620	3,67,551
Capital expenses from specific grants	15	7,49,24,469	-	7,49,24,469	5,04,29,872
	[B]	13,80,19,278	1,38,644	13,81,57,922	10,72,58,109
Less : Amount Set apart for Surplus/(Deficit) transferred to Capital Fund (A-B)		29,03,175	73,337	29,76,512	43,94,769

Notes on Accounts

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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 : 25-September-2025
Place : Dehradun

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Schedules to Accounts for the year ending March 31, 2025

	Local	FC	Current year	Previous year
1 Capital Fund				
(a) Opening Balance	2,05,55,842	1,23,06,236	3,28,62,077	2,84,67,308
(b) Surplus /(Deficit) transferred from I & E A/C	29,03,175	73,337	29,76,512	43,94,769
(c) Unspent grants	-	-	-	-
(d) Inter balance	-	-	-	-
Net balance at the year end (a+b+c)	2,34,59,016	1,23,79,573	3,58,38,589	3,28,62,077
2 Corpus Fund				
(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)	10,00,000	-	10,00,000	10,00,000
3 Endowment Fund				
(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)	3,07,738	-	3,07,738	3,07,738
4 Building Fund				
(a) Opening Balance	2,13,27,252	22,05,558	2,35,32,810	75,48,707
(b) Transfer during the year	-	-	-	-
(c) Add: Interest Earned	6,12,694	79,230	6,91,924	11,06,586
(d) Addition during the year	6,21,14,082	-	6,21,14,082	6,44,82,409
(e) Amount utilised during the year	7,10,59,393	-	7,10,59,393	4,96,04,892
Net balance at the year end (a+b+c-d)	1,29,94,635	22,84,788	1,52,79,423	2,35,32,810
5 Fixed Assets Capital Fund				
(a) Opening Balance	11,27,11,732	55,98,216	11,83,09,948	6,82,14,122
(b) Additions during the year	7,49,24,469	-	7,49,24,469	5,18,59,154
(c) Deletions during the year	-	-	-	1,09,282
(d) Depreciation on funded assets	15,43,090	52,303	15,95,393	16,54,043
Net balance at the year end (a+b-c-d)	18,60,93,111	55,45,913	19,16,39,024	11,83,09,951
6 School Activites and Infrastructure Development Fund				
(a) Opening Balance	-	-	-	13,20,000
(b) Addition during the year	-	-	-	-
(c) Amount utilised during the year	-	-	-	13,20,000
Net balance at the year end (a+b -c)	-	-	-	-



LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun

7 Grants pending utilization

S.no	Name of Grantor	Opening balance as on April 01, 2024		Amount spent during the year			Total (C)=(I)+(II)+(III)	(ii) Income from investment made on account of funds (D)	Closing Balance as on March 31, 2025-		Closing Balance as on March 31, 2025- Towards Building Grants (E)=(A)+(B)-(C)+(D)
		Pending for utilization (A)	Grant received during the year (B)	(i) Capital Expenditure (I)	(ii) Revenue Expenditure (II)	Transferred to LG Capital Fund (III)			Pending for utilization (E)-(A)+(B)-(C)+(D)	Grant recoverable (E)-(A)+(B)-(C)+(D)	
1	Cushman & Wakefield IL- Re	(11,394)	1,00,00,000	5,08,246	95,72,370	-	1,00,80,616	92,010	(0)	-	-
2	Azim Premji Philanthropic In	1,39,61,776	1,72,00,000	-	1,44,88,659	-	1,44,88,659	3,63,821	1,70,36,938	-	-
3	HT Parekh Foundation -EIC	-	-	-	-	-	-	-	-	-	-
4	Obeete Private Limited	-	-	-	-	-	-	-	-	-	-
5	Bajaj Finance Limited	66,643	-	-	66,643	-	66,643	-	-	-	-
6	EdelGive Foundation	1,46,792	-	2,08,716	1,32,14,391	-	1,34,23,107	39,272	(1,37,043)	-	-
	Wipro	-	21,00,000	-	21,00,193	-	21,00,193	35,933	35,740	-	-
	Obeete Private Limited	-	-	-	66,79,207	-	67,76,027	42,112	64,085	-	-
	HT Parekh Foundation	-	67,98,000	96,820	80,91,142	-	82,26,000	51,195	1,90,484	-	-
	Bajaj Allianz Life Insurance KVSS-7/22-06-25)	8,65,289	75,00,000	1,34,858	-	-	-	-	-	-	-
LG	Gubbara (CAF Wipro)	-	-	-	-	-	-	-	-	-	-
8	ATCS	-	-	-	-	-	-	-	-	-	-
9	Adhyan Foundation	30,098	6,00,000	-	4,21,512	-	4,21,512	-	2,08,586	-	-
10	Ek step Foundation	-	-	-	-	-	-	-	-	-	-
11	MAX Foundation(Latika Vih	-	30,00,000	-	30,00,000	-	30,00,000	-	-	-	-
12	Dixon	-	35,00,000	-	35,00,000	-	35,00,000	-	-	-	-
12	Building Grant					1,21,89,670	1,21,89,670	1,76,921	-	1,39,278	-
	Cushman & Wakefield	21,52,027	1,00,00,000	-	-	-	-	-	-	-	-
	CAF WIPRO	-	-	-	-	-	-	-	-	-	-
	Dixon	-	-	-	-	-	-	-	-	-	-
	HT Parekh Foundation	-	-	-	-	-	-	-	-	-	-
	Table Spaces Technologies Pvt Ltd	-	40,00,000	40,00,000	-	-	40,00,000	-	-	-	-
	Table Spaces Construction Pvt Ltd	-	60,00,000	60,00,000	-	-	60,00,000	-	-	-	-
	Wipro	-	25,00,000	-	-	-	-	-	-	25,00,000	-
	TA Foundation	-	1,70,00,000	1,70,00,000	-	-	1,70,00,000	-	-	-	-
	MAX Foundation	-	7,10,000	7,10,000	-	-	7,10,000	-	-	-	-
	Nykaa	-	67,55,000	1,81,37,000	-	-	1,81,37,000	2,31,027	-	14,14,027	-
	SBI	1,25,65,000	20,00,000	20,00,000	-	-	20,00,000	-	-	-	-
	Prima Bay Pvt Ltd (Nucleus)	-	66,69,834	66,69,834	-	-	66,69,834	-	-	-	-
	Nuvana	66,10,225	64,79,248	43,52,889	-	-	43,52,889	2,04,746	-	89,41,330	-
	Other Donors	3,63,86,456	12,59,12,082	5,98,18,363	6,11,34,117	1,21,89,670	13,31,42,150	12,37,037	1,73,98,790	-	1,29,94,635
	(I)										
b)	Foreign Contribution										
1	(II)										
	(I)+(II)	3,63,86,456	6,21,14,082	5,88,69,723	6,11,34,117	1,21,89,670	13,31,42,150	12,37,037	1,73,98,790	-	1,29,94,635



LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Balance Sheet as on March 31, 2025

8. Fixed Assets	WDV as on 1/4/24	Additions		Deletion/Transferred to LG	Value as on 31/03/25	Depreciation		WDV as on on 31/03/25
		upto 30/9	after 30/9			Rate	Amount	
LOCAL								
Acquired out of own funds								
Land	68,82,986	-	-	-	68,82,986	0%	-	68,82,986
Capital work in progress	9,56,841	-	-	-	9,56,841	0%	-	9,56,841
Computers	17,366	-	69,910	-	87,276	40%	20,928	66,348
Plant & Machinery	8,83,306	-	10,89,200	-	19,72,506	15%	2,14,186	17,58,320
Furniture & Fixture	2,28,625	-	-	-	2,28,625	10%	22,863	2,05,763
(I)	89,69,124	-	11,59,110	-	1,01,28,234		2,57,977	98,70,257
Acquired out of grants and designated funds								
Land	87,68,474	-	-	-	87,68,474	0%	-	87,68,474
Building	21,87,297	-	-	-	21,87,297	10%	2,18,730	19,68,567
Computers	6,84,788	37,000	5,08,329	-	12,30,117	40%	3,90,381	8,39,736
Plant & Machinery	36,90,152	60,745	2,80,156	-	40,31,053	15%	5,83,646	34,47,407
Furniture & Fixture	10,85,043	8,500	72,210	-	8,11,783	10%	77,568	7,34,215
Software	10,96,379	-	-	-	10,96,379	20%	2,72,766	8,23,613
	1,75,12,133	1,06,245	8,60,695	-	1,81,25,103		15,43,090	1,65,82,013
<i>Capital Work in Progress</i>								
Capital Work in Progress	7,78,61,366	2,85,47,416	4,21,72,528	-	14,85,81,310	-	-	14,85,81,310
Material at site	6,37,459	9,63,175	-	16,00,634	-	-	-	-
Parag Technobuild Pvt Ltd	1,70,54,744	-	1,53,67,910	1,45,72,666	1,78,49,988	-	-	1,78,49,988
Plant & Machinery	-	-	30,79,800	-	30,79,800	-	-	30,79,800
	9,55,53,569	2,95,10,591	6,06,20,238	1,61,73,300	16,95,11,098			16,95,11,098
(II)	11,30,65,702	2,96,16,836	6,14,80,933	1,61,73,300	18,76,36,201		15,43,090	18,60,93,111
(A)=(I)+(II)	12,20,34,826	2,96,16,836	6,26,40,043	1,61,73,300	19,77,64,435		18,01,067	19,59,63,364
FOREIGN								
Acquired out of own funds								
Land	11,24,180	-	-	-	11,24,180	0%	-	11,24,180
Computers	62,149	-	-	-	62,149	40%	24,860	37,289
Plant & Machinery	6,97,114	-	-	-	6,97,114	15%	1,04,567	5,92,547
Furniture & Fixture	92,169	-	-	-	92,169	10%	9,217	82,952
(I)	19,75,612	-	-	-	19,75,612		1,38,644	18,36,968
Capital work in progress	24,45,412	-	-	-	24,45,412	0%	-	24,45,412
	44,21,024	-	-	-	44,21,024		1,38,644	42,82,380
Acquired out of grants and designated funds								
Land and Building	46,58,889	-	-	-	46,58,889	0%	-	46,58,889
Computers	82	-	-	-	82	40%	33	49
Plant & Machinery	3,26,350	-	-	-	3,26,350	15%	48,953	2,77,398
Furniture & Fixture	33,176	-	-	-	33,176	10%	3,318	29,858
(II)	50,18,497	-	-	-	50,18,497		52,303	49,66,194
Capital work in progress	5,79,720	-	-	-	5,79,720	0%	-	5,79,720
	55,98,217	-	-	-	55,98,217		52,303	55,45,914
(B)=(I)+(II)	69,94,109	-	-	-	69,94,109		1,90,947	68,03,164
<i>Capital Work in Progress</i>	30,25,132	-	-	-	30,25,132	-	-	30,25,132
(A)+(B)	13,20,54,067	2,96,16,836	6,26,40,043	1,61,73,300	20,77,83,676		19,92,014	20,57,91,659



LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Schedules to Accounts for the year ending March 31, 2025

	Local	FC	Current year	Previous year
9 Investments				
FDR with Axis Bank Against Building Fund FDR	1,18,341	-	1,18,341	21,29,071
FDR # 9449069920	32,04,370	-	32,04,370	-
FDR # 9449426402	21,02,197	-	21,02,197	-
FDR # 9449427256	21,02,197	-	21,02,197	-
FDR # 9450055325	15,49,877	-	15,49,877	-
FDR # 9450264048	20,00,000	-	20,00,000	-
FDR # 9450317805	5,00,000	-	5,00,000	-
FDR # 9450317829	5,00,000	-	5,00,000	-
FDR # 50301134827490	1,18,341	-	1,18,341	-
FDRs (APPI Grant)	-	-	-	1,35,00,000
FDR#0552040000010405	6,00,000	-	6,00,000	6,00,000
FDR # 055204000013035	-	-	-	15,00,000
FDR # 055204000013034	-	-	-	15,00,000
FDR # 055204000014075	3,07,738	-	3,07,738	3,07,738
FDR # 055204000014079	13,20,000	-	13,20,000	13,20,000
FDR # 055204000014624	10,00,000	-	10,00,000	10,00,000
FDR # 0565204000010394	4,00,000	-	4,00,000	4,00,000
FDR # 055204000016100	30,00,000	-	30,00,000	-
FDR # 055204000016104	30,00,000	-	30,00,000	-
FDR # 055204000016106	30,00,000	-	30,00,000	-
FDR with HDFC	-	-	-	30,00,000
FDR with HDFC Bank	-	-	-	10,00,000
SBI Auto sweep	12,99,000	-	12,99,000	-
	<u>2,61,22,061</u>	<u>-</u>	<u>2,61,22,061</u>	<u>2,62,56,809</u>
10 Cash & Bank Balances				
Axis Bank A/c No 916010037500765	378	-	378	(177)
Axis Bank Ltd A/c No 912010050474966	309	-	309	30,443
Indian Overseas Bank-5133	39,91,367	-	39,91,367	44,45,631
Axis Bank A/c No 917010059188171	1,70,00,139	-	1,70,00,139	3,62,371
Axis Bank Ltd A/c No 915010007415823	35,740	-	35,740	-
State Bank of India #10005898606-FC	-	37,99,114	37,99,114	36,98,455
SBI -42828840186	17,753	-	17,753	1,25,65,000
HDFC-77105	13,70,151	-	13,70,151	5,85,544
HDFC-3878	1	-	1	-
Axis Bank A/c No 917010059272904	64,085	-	64,085	-
Indian Overseas Bank- 1034	-	-	-	11,01,964
Axis Bank Ltd. - 918010056303787	1,89,749	-	1,89,749	8,61,903
Axis Bank Ltd A/c No 918010056503204	77	-	77	56,863
IDBI A/c No 1082104000055879	21,366	-	21,366	13,572
State Bank of India #40249964124- FCRA A/c	-	42,01,515	42,01,515	40,90,193
Kotak Mahindra Bank SB A/c- 9446305786	27,22,048	-	27,22,048	63,60,562
Kotak Mahindra Bank (Building-FC)-9446545472	-	23,81,349	23,81,349	23,02,119
SBI -42828840186	-	-	-	-
	<u>2,54,13,164</u>	<u>1,03,81,978</u>	<u>3,57,95,141</u>	<u>3,64,74,444</u>
11 Interest Income				
Interest on savings account	2,83,388	2,91,211	5,74,599	7,79,466
Interest on FDR	9,06,861	-	9,06,861	2,35,278
Interest on Auto sweep account	-	-	-	2,54,528
Interest on Income Tax Refund	3,510	-	3,510	-
Less: Interest Transferred to Building Fund	(2,04,746)	(79,230)	(2,83,976)	(9,54,559)
	<u>9,89,013</u>	<u>2,11,981</u>	<u>12,00,994</u>	<u>3,14,713</u>



LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Schedules to Accounts for the year ending March 31, 2025

	Local	FC	Current year	Previous year
12 Programme Expenses				
Salaries and benefits to resource persons	5,31,41,339	-	5,31,41,339	4,81,70,490
Activity Expenses	31,17,345	-	31,17,345	22,82,797
Vehicle Expenses	20,40,284	-	20,40,284	20,71,933
Other Program Expenses	36,39,075	-	36,39,075	33,14,305
	<u>6,19,38,043</u>	-	<u>6,19,38,043</u>	<u>5,58,39,525</u>
13 Administrative Expenses				
Office Expenses	3,49,675	-	3,49,675	2,68,847
Professional Fees	3,40,730	-	3,40,730	23,010
Legal Expenses	-	-	-	10,226
Audit fees	76,700	-	76,700	17,748
Tax and Legal Fees	1,520	-	1,520	-
Interest on TDS Payable	-	-	-	6
Legal Fees	-	-	-	220
Awareness expenses	-	-	-	1,210
NPS Contribution	43,200	-	43,200	-
Observership Fees	30,000	-	30,000	-
Branding expenses	-	-	-	2,18,828
	<u>8,41,825</u>	-	<u>8,41,825</u>	<u>5,40,095</u>
14 Financial Expenses				
Bank Charges	56,964	-	56,964	81,066
	<u>56,964</u>	-	<u>56,964</u>	<u>81,066</u>
15 Capital expenses from specific grants				
Capital expenses from specific grants	7,49,24,469	-	7,49,24,469	5,17,49,872
Less: Utilised Against School Activities and Infrastructure Development Fund	-	-	-	13,20,000
	<u>7,49,24,469</u>	-	<u>7,49,24,469</u>	<u>5,04,29,872</u>



LATIKA ROY MEMORIAL FOUNDATION
113 PHASE 1, VASANT VIHAR, DEHRADUN
Schedules to accounts for the year ended March 31st, 2025

16 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
- 4) H T Parekh Grant Account - Early Intervention Centre
- 5) Cushman & Wakefield Grant Account
- 6) Azim Premji Philanthropic Initiatives
- 7) Bajaj Finance Limited – Karuna Vihar Special School and Resource Centre
- 8) Bajaj Allianz Life Insurance
- 9) Kalptaru Grant Account -Early Intervention Centre
- 10) C & W Development by Cushman & Wakefield India Private Limited
- 11) Table Spaces Technologies Pvt Ltd
- 12) Table Spaces Construction Pvt Ltd
- 13) Nykaa Foundation
- 14) Prima Bay
- 15) Nuvama Wealth and Investment Limited
- 16) Nuvama Wealth Finance Limited
- 17) Adhyan Foundation
- 18) Max Foundation
- 19) Dixon Technologies (India) Limited
- 20) EdelGive Foundation
- 21) SBI Foundation
- 22) Obeetee Private Limited

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 27th 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 1,84,166/-

The actuarial valuation of gratuity liability as on March 31, 2025 is Rs 1,54,01,839 (Rs One crore fifty four lakh one thousand and eight hundred thirty nine only). This includes the current service cost of Rs 10,26,209/-. Value of Fund as on 31/03/2025 is Rs 1,46,02,904/-.

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



LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edelgive	SBI	Cushman & Wakefield	Obectee Private Limited	Wipro	Bajaj Finance Limited (KVSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year
1 Capital Fund														
(a) Opening Balance	2,05,55,842	-	-	-	-	-	-	-	-	-	-	2,05,55,842	1,23,06,236	3,28,62,077
(b) Surplus/(Deficit) transferred from I & E A/C	29,03,175	-	-	-	-	-	-	-	-	-	-	29,03,175	73,337	29,76,512
(c) Transferred from /to	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-Local Grant-from unspent grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net balance at the year end (a+b)	2,34,59,016	-	-	-	-	-	-	-	-	-	-	2,34,59,016	1,23,79,573	3,58,38,589
2 Endowment Fund														
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
3 Corpus Fund														
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
4 Building Fund														
Opening Balance	66,10,225	-	1,25,65,000	21,52,027	-	-	-	-	-	-	-	2,13,27,252	22,05,558	2,35,32,810
Add: Interest Earned	2,04,746	-	2,31,027	1,76,921	-	-	-	-	-	-	-	6,12,694	79,230	6,91,924
Addition during the year	5,53,59,082	-	67,55,000	-	-	-	-	-	-	-	-	6,21,14,082	-	6,21,14,082
Amount utilised during the year	5,07,32,723	-	1,81,37,000	21,89,670	-	-	-	-	-	-	-	7,10,59,393	-	7,10,59,393
Net balance at the year end (a+b-c)	1,14,41,330	-	14,14,027	1,39,278	-	-	-	-	-	-	-	1,29,94,635	22,84,788	1,52,79,423
5 Grants pending utilization														
(a) Opening balance	30,098	66,643	-	(11,394)	-	1,46,792	8,65,289	-	1,39,61,776	-	-	1,50,59,204	-	1,50,59,204
(b) Addition during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Grant	71,00,000	-	-	1,00,00,000	21,00,000	1,31,00,000	75,00,000	-	1,72,00,000	67,98,000	-	6,37,98,000	-	6,37,98,000
(ii) Income from investment made on account of funds	-	-	-	92,010	35,933	39,272	51,195	-	3,63,821	42,112	-	6,24,343	-	6,24,343
(iii) Utilisation /expenditure towards objectives of the fund	-	-	-	1,00,92,010	21,35,933	1,31,39,272	75,51,195	-	3,15,25,597	68,40,112	-	6,44,22,343	-	6,44,22,343
(i) Capital Expenditure	-	-	-	5,08,246	-	2,08,716	1,34,858	-	-	96,820	-	9,48,640	-	9,48,640
(ii) Revenue Expenditure	69,21,512	66,643	-	95,72,370	21,00,193	1,32,14,391	80,91,142	-	1,44,88,659	66,79,207	-	6,11,34,117	-	6,11,34,117
(iii) Transferred to LG	69,21,512	66,643	-	1,00,80,616	21,00,193	1,34,23,107	82,26,000	-	1,44,88,659	67,76,027	-	6,20,82,757	-	6,20,82,757
(d) Recoverable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(e) Unspent amount refunded	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(f) Funds transferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net balance as at year end (a+b-c-d-e)	2,08,586	-	-	(0)	35,740	(1,37,043)	1,90,484	-	1,70,36,938	64,085	-	1,73,98,790	-	1,73,98,790
6 Fixed Assets Capital Fund														
(a) Opening Balance	10,86,22,969	-	-	25,98,919	-	1,75,314	2,61,365	2,50,389	7,27,667	-	75,110	11,27,11,732	55,98,216	11,83,09,948
(b) Additions during the year	7,20,12,129	-	1,81,37,000	5,08,246	-	2,08,716	1,34,858	-	-	96,820	-	9,10,97,769	-	9,10,97,769
(c) Deletions during the year	1,61,73,300	-	-	-	-	-	-	-	-	-	-	1,61,73,300	-	1,61,73,300
(d) LG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(e) Depreciation	8,12,005	-	-	3,80,233	-	81,127	65,616	36,972	1,29,111	19,233	18,795	15,43,090	52,303	15,95,393
Net balance at the year end (a+b-c-d-e)	16,36,49,794	-	1,81,37,000	27,26,932	-	3,02,903	3,30,607	2,13,417	5,98,556	77,588	56,315	18,60,93,111	55,45,913	19,16,39,024

LATIKA ROY MEMORIAL FOUNDATION
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Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edelgive	SBI	Cushman & Wakefield	Obeettec Private Limited	Wipro	Bajaj Finance Limited (KYSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year
7 Investments														
FDR with Axis Bank Against Building Fund FDR # 836667				1,18,341								1,18,341	-	1,18,341
FDR # 9449069920	32,04,370											32,04,370	-	32,04,370
FDR # 9449426402	21,02,197											21,02,197	-	21,02,197
FDR # 9449427256	21,02,197											21,02,197	-	21,02,197
FDR # 9450055325	15,49,877											15,49,877	-	15,49,877
FDR # 9450264048	20,00,000											20,00,000	-	20,00,000
FDR # 9450317805	5,00,000											5,00,000	-	5,00,000
FDR # 9450317829	5,00,000											5,00,000	-	5,00,000
FDR # 50301134827490	1,18,341											1,18,341	-	1,18,341
FDR#0552040000010405	6,00,000											6,00,000	-	6,00,000
FDR # 055204000014075	3,07,738											3,07,738	-	3,07,738
FDR # 055204000014079	13,20,000											13,20,000	-	13,20,000
FDR # 055204000014624	10,00,000											10,00,000	-	10,00,000
FDR # 0565204000010394	4,00,000											4,00,000	-	4,00,000
FDR # 055204000016100	30,00,000											30,00,000	-	30,00,000
FDR # 055204000016104	30,00,000											30,00,000	-	30,00,000
FDR # 055204000016106	30,00,000											30,00,000	-	30,00,000
SBI Auto sweep			12,99,000									12,99,000	-	12,99,000
	2,47,04,720		12,99,000	1,18,341								2,61,22,061		2,61,22,061

	Local Grant	Edelgive	SBI	Cushman & Wakefield	Obeettec Private Limited	Wipro	Bajaj Finance Limited (KYSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year
8 Cash & Bank Balances														
Axis Bank # 915010007415823														
Axis Bank A/c No 916010037500765	378											378		378
State Bank of India #40249964124- FCRA A/c													42,01,515	42,01,515
Indian Overseas Bank- 1034														
Axis Bank A/c No 917010059188171														
Axis Bank Ltd A/c No 912010050474966	309								1,70,00,139			1,70,00,139		1,70,00,139
State Bank of India #10005898606-FC														
Axis Bank Ltd A/c No 915010007415823														
Axis Bank A/c No 917010059272904														
Axis Bank Ltd. - 918010056303787					35,740							35,740		35,740
Indian Overseas Bank-5133										64,085		64,085		64,085
Kotak Mahindra Bank SB A/c- 9446305786	39,91,367						1,89,749					39,91,367		1,89,749
IDBI A/c No 1082104000055879	27,22,048											27,22,048		27,22,048
Kotak Mahindra Bank (Building-FC)-9446545472									21,366			21,366		21,366
Axis Bank Ltd A/c No 918010056503204													23,81,349	23,81,349
Axis Bank Ltd A/c No 915010007415823														
SBI - 0186														
HDFC-77105			17,753											
HDFC-3878														
SBI														
	80,84,330		17,753	1,18,341		35,740	1,89,749		21,366			2,54,13,164	1,03,81,978	3,57,95,141

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edelgive	SBI	Cushman & Wakefield	Obectee Private Limited	Wipro	Bajaj Finance Limited (KVSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year	
9 Interest Income															
Interest on savings account	2,83,388	-	-	-	-	-	-	-	-	-	-	2,83,388	2,91,211	5,74,599	
Interest on FDR	9,06,861	-	-	-	-	-	-	-	-	-	-	9,06,861	-	9,06,861	
Interest on Income Tax Refund	3,510	-	-	-	-	-	-	-	-	-	-	3,510	-	3,510	
Interest on Auto sweep account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less: Interest Transferred to Building Fund	(2,04,746)	-	-	-	-	-	-	-	-	-	-	(2,04,746)	(79,230)	(2,83,976)	
	9,89,013	-	-	-	-	-	-	-	-	-	-	9,89,013	2,11,981	12,00,994	
10 Donation															
Donation	33,14,793	-	-	-	-	-	-	-	-	-	-	33,14,793	-	33,14,793	
	33,14,793	-	-	-	-	-	-	-	-	-	-	33,14,793	-	33,14,793	
11 Students Fees															
Fees	34,11,530	-	-	-	-	-	-	-	-	-	-	34,11,530	-	34,11,530	
	34,11,530	-	-	-	-	-	-	-	-	-	-	34,11,530	-	34,11,530	
12 Other Income															
Profit on sale of Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Training Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Receipts	751	-	-	-	-	-	-	-	-	-	-	751	-	751	
Sale of Scrap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Income from Orthotics Material	200	-	-	-	-	-	-	-	-	-	-	200	-	200	
Income Generating Program	64,016	-	-	-	-	-	-	-	-	-	-	64,016	-	64,016	
Board Membership fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	64,967	-	-	-	-	-	-	-	-	-	-	64,967	-	64,967	
13 Programme Expenses															
Salaries and benefits to resource persons															
Salaries	46,05,175	-	-	64,47,936	16,03,650	1,13,21,831	56,18,700	-	1,16,65,463	53,36,915	-	4,65,99,670	-	4,65,99,670	
Honorarium	4,29,613	-	-	8,27,012	1,31,740	77,000	1,05,910	-	18,99,849	-	-	34,71,124	-	34,71,124	
Contribution to Gratuity Fund	-	-	-	-	-	-	1,84,166	-	-	-	-	1,84,166	-	1,84,166	
Employer Contribution-EPF	7,09,297	-	-	4,01,415	64,520	3,00,752	-	-	4,69,956	2,74,935	-	22,20,875	-	22,20,875	
Employer Contribution- ESIC	1,28,390	-	-	34,046	23,413	15,216	-	-	43,095	36,007	-	2,80,167	-	2,80,167	
Fellowship Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
EPF Admin Expenses	1,79,883	-	-	-	-	8,239	-	-	1,000	-	-	1,79,883	-	1,79,883	
Staff Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Staff Welfare	21,477	-	-	1,11,321	20,996	16,571	-	-	4,168	21,682	-	1,96,215	-	1,96,215	
	60,73,835	-	-	78,21,730	18,44,319	1,17,39,609	59,08,776	-	1,40,83,531	56,69,539	-	5,31,41,339	-	5,31,41,339	
14 Vehicle Expenses															
Vehicle Running Expenses	3,70,669	-	-	-	-	4,00,196	9,10,718	-	230	47,178	-	17,28,991	-	17,28,991	
Vehicle Insurance	51,825	-	-	90,363	-	-	-	-	-	-	-	1,42,188	-	1,42,188	
Vehicle Maintenance	1,21,668	-	-	47,437	-	-	-	-	-	-	-	1,69,105	-	1,69,105	
	5,44,162	-	-	1,37,800	-	4,00,196	9,10,718	-	230	47,178	-	20,40,284	-	20,40,284	

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edelgive	SBI	Cushman & Wakefield	Obeette Private Limited	Wipro	Bajaj Finance Limited (KVSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year
15 Activity Expenses														
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Children Activity Expenses	4,34,323	-	-	1,62,542	1,52,429	2,98,537	4,12,384	-	29,922	1,46,963	-	16,37,100	-	16,37,100
Workshop & Meeting Expenses	74,376	-	-	2,47,208	7,425	1,87,609	36,674	-	2,250	13,600	-	5,69,142	-	5,69,142
Travelling & Conveyance	4,36,469	50,410	-	2,56,248	8,426	48,705	22,033	-	2,113	-	-	8,24,404	-	8,24,404
Vocational training expense	9,45,168	50,410	-	6,65,998	1,68,280	5,34,851	4,71,091	-	34,285	86,699	-	31,17,345	-	31,17,345
16 Other Program Expenses														
Repair & Maintenance	55,962	-	-	52,493	34,380	33,339	46,812	-	30,411	63,610	-	3,17,007	-	3,17,007
Printing & Publication	4,425	-	-	-	-	-	-	-	-	-	-	4,425	-	4,425
Telephone, Website & Internet Expense	27,657	-	-	20,618	-	9,354	-	-	7,161	14,329	-	79,118	-	79,118
Electricity & Water Expenses	43,710	-	-	1,16,207	-	25,000	25,890	-	1,30,120	65,707	-	4,06,634	-	4,06,634
Postage & Courier Expenses	-	1,563	-	38,447	-	-	-	-	-	-	-	40,010	-	40,010
Covid -19 Related Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Publication	39,463	-	-	2,77,179	-	-	38,190	-	-	-	-	3,15,369	-	3,15,369
Printing & Stationery	42,480	-	-	24,601	16,637	51,513	28,336	-	2,040	31,500	-	1,94,090	-	1,94,090
Recruitment Expenses	-	-	-	-	-	-	-	-	-	-	-	42,480	-	42,480
Software Expenses	-	-	-	74,433	-	-	-	-	9,145	-	-	83,578	-	83,578
Books, Newspaper & Periodicals	4,877	-	-	5,944	4,917	16,235	25,174	-	-	10,000	-	67,147	-	67,147
Christmas Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Branding and Advertisement Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toys & Assessment Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent & Child Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Club Running Expenses	-	-	-	-	-	-	-	-	1,253	-	-	1,253	-	1,253
Medical Expenses	-	-	-	-	-	-	-	-	-	5,112	-	29,269	-	29,269
Local Conveyance	12,213	-	-	966	-	10,978	-	-	-	-	-	15,900	-	15,900
Uniform Expenses	-	-	-	15,900	-	-	-	-	-	-	-	1,77,794	-	1,77,794
Follow up Expenses	-	-	-	-	-	1,77,794	-	-	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Orthotics Material	22,116	-	-	-	-	11,646	-	-	-	10,120	-	43,882	-	43,882
Donation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Honourarium for Extra work	1,500	-	-	-	-	-	-	-	-	-	-	1,500	-	1,500
Christmas Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	2,65,984	-	-	1,40,181	-	-	5,97,118	-	1,50,990	4,73,102	-	16,27,375	-	16,27,375
Staff Training	-	-	-	-	-	-	24,244	-	-	-	-	24,244	-	24,244
Website Development Charges	-	9,780	-	-	-	1,33,220	-	-	25,000	-	-	1,68,000	-	1,68,000
Refund of Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,20,387	11,343	-	7,66,969	55,934	4,69,079	7,85,764	-	3,36,120	6,73,480	-	36,39,075	-	36,39,075
(A)+(B)+(C)+(D)	80,83,551	61,753	-	93,92,497	20,68,533	1,31,43,735	80,76,349	-	1,44,74,166	66,37,459	-	6,19,38,043	-	6,19,38,043

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edegive	SBI	Cushman & Wakefield	Obectec Private Limited	Wipro	Bajaj Finance Limited (KYSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year	
17 Administrative Expenses															
Office Expenses	95,429	4,000	-	84,715	31,467	70,656	14,616	-	7,044	41,748	-	3,49,675	-	3,49,675	
Registration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on EPF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on ESIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Membership Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax and Legal Fees	-	-	-	1,520	-	-	-	-	-	-	-	1,520	-	1,520	
Audit fees	-	-	-	76,700	-	-	-	-	-	-	-	76,700	-	76,700	
Professional Fees	3,18,310	-	-	15,340	-	-	-	-	7,080	-	-	3,40,730	-	3,40,730	
Advertisement Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Legal Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on TDS Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NPS Contribution	43,200	-	-	-	-	-	-	-	-	-	-	43,200	-	43,200	
Observership Fees	30,000	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Awareness expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Branding expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total administrative Expenses	4,86,939	4,000	-	1,78,275	31,467	70,656	14,616	-	14,124	41,748	-	8,41,825	-	8,41,825	
18 Financial Expenses															
Bank Charges	53,737	890	-	1,599	193	-	177	-	369	-	-	56,964	-	56,964	
	53,737	890	-	1,599	193	-	177	-	369	-	-	56,964	-	56,964	
19 Security Deposits															
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	
20 Prepaid Taxes															
TDS Deducted For FY 2019-20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TDS Deducted For FY 2020-21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TDS Deducted For FY 2024-25	90,678	-	20,835	19,670	-	-	735	-	29,139	-	-	1,61,057	-	1,61,057	
TCS FY 2023-24	4,853	-	-	1,174	-	-	-	-	7,660	-	-	13,687	-	13,687	
TDS Deducted For FY 2023-24	95,531	-	20,835	20,844	-	-	735	-	36,799	-	-	1,74,744	-	1,74,744	
21 Other Current Assets															
Grant Receivable															
Interbranch (LG)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Project Advance															
Accrued Interest	2,52,518	-	-	92	-	-	-	-	-	-	-	3,29,049	-	3,29,049	
Loan & advances - Ashok Mangain	8,300	-	-	-	-	-	-	-	-	-	-	8,300	-	8,300	
Advance to Sidharth Sharma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sundry Debtors															
Anurays	1,88,573	-	-	-	-	-	-	-	-	-	-	1,88,573	-	1,88,573	
Parag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	4,49,391	-	76,439	92	-	-	-	-	-	-	-	5,25,922	-	5,25,922	

LATIKA ROY MEMORIAL FOUNDATION
113 Phase I, Vasant Vihar, Dehradun
Groupings to Accounts for the year ending March 31, 2025

	Local Grant	Edegive	SBI	Cushman & Wakefield	Obetee Private Limited	Wipro	Bajaj Finance Limited (KVSS)	Bajaj Finance Limited (RC)	APPI	Bajaj Allianz Insurance Co. Ltd	Kalpataru	Total of Local Grant	Foreign Contribution	Current year
22 Expenses Payable														
Audit Fee Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other Payable</i>														
TDS Payable	5,87,164	-	-	-	-	-	-	-	-	-	-	5,87,164	-	5,87,164
EPF Payable	3,95,542	-	-	-	-	-	-	-	-	-	-	3,95,542	-	3,95,542
ESIC Payable	25,597	-	-	-	-	-	-	-	-	-	-	25,597	-	25,597
Liability for Unpresented Cheques	1,743	-	-	-	-	-	-	-	-	-	-	1,743	-	1,743
	10,10,046	-	-	-	-	-	-	-	-	-	-	10,10,046	-	10,10,046
23 Other Current Liabilities														
Retention Money- Building (to builder)														
Amrays	80,704	-	-	-	-	-	-	-	-	-	-	80,704	-	80,704
Parag	61,06,335	-	-	-	-	-	-	-	-	-	-	61,06,335	-	61,06,335
Interbranch Balance	(1,58,408)	-	-	-	-	1,58,408	-	-	-	-	-	-	-	-
	60,28,631	-	-	-	-	-	-	-	-	-	-	61,87,039	-	61,87,039
24 Depreciation														
	2,57,977	-	-	-	-	-	-	-	-	-	-	2,57,977	1,38,644	3,96,620
	2,57,977	-	-	-	-	-	-	-	-	-	-	2,57,977	1,38,644	3,96,620
25 Children Activity Expenses														
Toys & Assessment Tools	-	-	-	-	65,913	-	95,472	-	4,632	-	-	3,35,883	-	3,35,883
Children Teaching Expense	1,01,718	-	-	-	-	68,148	-	-	-	-	-	-	-	-
Children Activity	-	-	-	-	-	31,200	-	-	-	-	-	-	-	-
Children Refreshment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vocational Training	-	-	-	-	-	19,708	36,882	-	-	-	-	-	-	-
Children Therapy Expense	20,986	-	-	-	-	-	-	-	150	19,268	-	96,994	-	96,994
Staff Development Expenses	14,550	-	-	49964	-	-	-	-	-	4,198	-	68,712	-	68,712
Social Events and Celebrations	2,97,069	-	-	1,12,578	86,516	1,79,481	2,80,030	-	25,140	1,23,497	-	11,04,311	-	11,04,311
	4,34,323	-	-	1,62,542	1,52,429	2,98,537	4,12,384	-	29,922	1,46,963	-	16,05,900	-	16,05,900