

**ENABLE HEALTH SOCIETY**

B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017

**Balance Sheet as on March 31,2023****Amount in Rupees**

<b>Particulars</b>	<b>Sch No</b>	<b>As at March 31,2023</b>	<b>As at March 31,2022</b>
Corpus Fund	1	8,800	8,800
Excess of Income over Expenditure	2	51,58,243	(53,95,018)
<b>Current Liabilities &amp; Provisions</b>			
Grants Received in advance		1,25,83,907	8,50,65,636
Other Current Liabilities	3	1,43,26,294	1,28,90,448
<b>Total</b>		<b>3,20,77,244</b>	<b>9,25,69,866</b>
<b>Non Current Assets:</b>			
Property, Plant and Equipment :	4		
- Tangible Assets		1,59,869	2,48,676
Long-term Loans and Advances	5	-	3,800
<b>Current Assets:</b>			
Cash & Bank Balances	6	3,02,32,741	8,91,24,045
Short-term Loans and Advances	7	16,84,634	31,93,345
<b>Total</b>		<b>3,20,77,244</b>	<b>9,25,69,866</b>
Summary of significant accounting policies and notes to accounts			
		11	0.29
The Schedules referred to above form an integral part of the financial statements.			
As per our report of even date attached			
<b>For Lodha &amp; Co</b>	<b>For ENABLE HEALTH SOCIETY</b>		
Chartered Accountants			
<b>R P Baradiya</b>	<b>Meenu Ratnani</b>	<b>P.K. Sriraman</b>	
<b>Partner</b>	<b>Secretary</b>	<b>Treasurer</b>	
Place: Mumbai	Place: New Delhi		
Date:	Date:		

**ENABLE HEALTH SOCIETY**

B-64, Second Floor, Sarvodaya Enclave, New Delhi-110017

**Income & Expenditure Statement for the Year Ended March 31,2023****Amount in Rupees**

Particulars	Sch No	Year Ended March 31,2023	Year Ended March 31,2022
Donations		<b>88,50,000</b>	1,46,68,148
Local Grants		<b>2,19,13,244</b>	2,14,33,383
Foreign Grants		<b>12,49,39,095</b>	8,89,12,838
Interest and Other Income	8	<b>13,28,982</b>	4,51,598
<b>Total Income (A)</b>		<b>15,70,31,321</b>	12,54,65,967
<b>EXPENDITURE</b>			
Programmatic Cost	9	<b>14,01,64,546</b>	11,23,30,965
Administrative Cost	10	<b>62,24,707</b>	86,99,267
Depreciation	4	<b>88,807</b>	1,37,619
<b>Total Expenses (B)</b>		<b>14,64,78,060</b>	12,11,67,851
<b>Net Excess of Income / (Expenditure) for the year</b>		<b>1,05,53,261</b>	42,98,116
Summary of significant accounting policies and notes to accounts			
	11		
The Schedules referred to above form an integral part of the financial statements.			
As per our report of even date attached			
<b>For Lodha &amp; Co</b>	<b>For ENABLE HEALTH SOCIETY</b>		
Chartered Accountants			
<b>R P Baradiya</b>	<b>Meenu Ratnani</b>	<b>P.K. Sriraman</b>	
<b>Partner</b>	<b>Secretary</b>	<b>Treasurer</b>	
Place: Mumbai	Place: New Delhi		
Date:	Date:		

**ENABLE HEALTH SOCIETY**  
**Schedules forming part of the Financial Statements**

**Amount in Rupees**

**Schedule - 1**

<b>Particulars</b>	<b>As at March 31,2023</b>	<b>As at March 31,2022</b>
Corpus Fund	<b>8,800</b>	8,800
<b>TOTAL</b>	<b>8,800</b>	8,800

**Schedule - 2 - Excess of Income over Expenditure**

<b>Particulars</b>	<b>As at March 31,2023</b>	<b>As at March 31,2022</b>
<b>Excess Of Income Over Expenditure</b>		
Balance Brought Forward	<b>(53,95,018)</b>	(96,93,134)
Add/(Less): Surplus/(Deficit) for the year	<b>1,05,53,261</b>	42,98,116
<b>TOTAL</b>	<b>51,58,243</b>	(53,95,018)

**Schedule - 3 - Current Liabilities & Provisions - Other Current Liabilities**

<b>Particulars</b>	<b>As at March 31,2023</b>	<b>As at March 31,2022</b>
<b>Other Current Liabilities - Sundry Creditors</b>		
Sundry Creditors for Expenses	<b>1,38,85,603</b>	1,07,98,659
<b>Other current liabilities</b>		
Staff reimbursement Payable	<b>1,368</b>	62,657
Statutory Dues Payable	<b>4,39,323</b>	20,29,132
<b>TOTAL</b>	<b>1,43,26,294</b>	1,28,90,448

**ENABLE HEALTH SOCIETY****Schedules forming part of the Financial Statements****Schedule - 4 : Non Current Assets - Property, Plant and Equipment****Amount in Rupees**

<b>S.No</b>	<b>Name of Asset</b>	<b>Rate of Depreciation</b>	<b>W.D.V as on 01.04.2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Total as on 31/03/2023</b>	<b>Depreciation During the year</b>	<b>W.D.V on 31.3.2023</b>
1	Computer and Laptop-Old	40%	20,613	-	-	20,613	8,245	12,368
2	Computer and Laptop	40%	1,91,905	-	-	1,91,905	76,762	1,15,143
3	Furinture & Fitting	10%	28,409	-	-	28,409	2,841	25,568
4	Office equipment	10%	4,073	-	-	4,073	407	3,666
5	mobile	15%	3,676	-	-	3,676	551	3,125
	<b>Total</b>		<b>2,48,676</b>	<b>-</b>	<b>-</b>	<b>2,48,676</b>	<b>88,807</b>	<b>1,59,869</b>

<b>S.No</b>	<b>Name of Asset</b>	<b>Rate of Depreciation</b>	<b>W.D.V as on 01.04.2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Total as on 31/03/2022</b>	<b>Depreciation During the year</b>	<b>W.D.V on 31.3.2022</b>
1	Computer and Laptop-Old	40%	22	25,750	-	25,772	5,159.00	20,613
2	Computer and Laptop	40%	3,19,841	-	-	3,19,841	1,27,936.00	1,91,905
3	Furinture & Fitting	10%	31,566	-	-	31,566	3,157.00	28,409
4	Office equipment	10%	4,073	-	-	4,073	611.00	3,462
5	mobile	15%	5,043	-	-	5,043	756.45	4,287
	<b>Total</b>		<b>3,60,545</b>	<b>25,750</b>	<b>-</b>	<b>3,86,295</b>	<b>1,37,619</b>	<b>2,48,676</b>

**ENABLE HEALTH SOCIETY**
**Schedules forming part of the Financial Statements**
**Amount in Rupees**
**Schedule - 5 Non Current Assets - Long Term Loans and Advances**

Particulars	As at March 31,2023	As at March 31,2022
<b>Long term Loans and Advances</b>		
Telephone & Other Deposits	-	3,800
<b>TOTAL</b>	-	3,800

**Schedule - 6 Current Assets - Cash & Bank Balances**

Particulars	As at March 31,2023	As at March 31,2022
<b>Cash &amp; Bank Balances</b>		
Cash On Hand	-	815
<u>Bank Balances (Other than FCRA) Accounts:</u>		
- in Savings Accounts	1,23,53,391	77,40,581
<u>Bank Balances in FCRA Accounts:</u>		
- in Savings Accounts	1,78,79,350	8,13,82,649
<b>TOTAL</b>	<b>3,02,32,741</b>	<b>8,91,24,045</b>

**Schedule - 7 Current Assets - Short-term Loans and Advances**

Particulars	As at March 31,2023	As at March 31,2022
<b>Short-term Loans and Advances</b>		
Rental Deposit	76,000	76,000
Advances to Employees	4,699	2,55,764
Prepaid Expenses	2,17,825	1,37,054
Earnest money Deposit	3,10,000	3,10,000
Cheque in Hand	-	10,27,358
Expenses Reimbursement Receivable	9,93,590	12,47,825
<b>IT Refund Receivable</b>		
Tax Collected at Source Receivable	82,520	1,39,344
<b>TOTAL</b>	<b>16,84,634</b>	<b>31,93,345</b>

**ENABLE HEALTH SOCIETY**  
Schedules forming part of the Financial Statements

Amount in Rupees

**Schedule - 8 - Interest and Other Income**

PARTICULARS	Year Ended March 31,2023	Year Ended March 31,2022
Interest Income	7,67,281	4,47,492
Interest on Refund of Income Tax	423	4,106
Sundry Balance Written Back (Net)	5,61,278	-
<b>Total</b>	<b>13,28,982</b>	<b>4,51,598</b>

**Schedule - 9 - Programmatic Cost**

PARTICULARS	Year Ended March 31,2023	Year Ended March 31,2022
Installation of RO Water Plants	8,01,89,847	6,41,12,323
Operational Maintenance Expenditure	1,54,98,310	1,07,18,055
Annual Maintenance Charges	1,15,68,395	94,68,610
Awareness and Training	72,50,506	14,81,123
Programme Research Cost	68,84,455	79,86,019
Salaries and Employee Benefits	67,61,580	85,90,678
Travel and Conveyance	31,77,888	31,02,331
Vehicle Hire Charges	23,00,000	6,00,000
Project Water Testing Charges	18,47,576	25,55,553
Staff Welfare Expenses	17,64,728	11,46,111
Transportation Cost	10,50,000	15,42,200
Printing and Stationary	9,99,133	3,66,522
Project Testing Expenses	7,80,853	6,61,440
Insurance	91,275	-
<b>Total</b>	<b>14,01,64,546</b>	<b>11,23,30,965</b>

**Schedule - 10 - Administrative Cost**

PARTICULARS	Year Ended March 31,2023	Year Ended March 31,2022
Salaries and Employee Benefits	43,97,138	68,61,772
Rent	9,70,079	8,75,160
Statutory Audit Fee*	2,50,000	2,50,000
Office Maintenance Expenses	2,20,198	1,84,697
Legal and Professional Charges	1,24,038	2,08,838
Telephone Expenses	88,256	1,28,438
Printing and Stationery Expenses	74,383	23,189
Power and Electricity Charges	39,150	38,840
Courier Charges	29,081	28,069
Internet Expenses	13,664	19,875
Travel and Conveyance Expenses	10,876	32,425
Interest Expense on Delayed Payment of TDS	3,983	1,456
Miscellaneous Expenses	2,683	46,364
Bank Charges	1,178	144
<b>Total</b>	<b>62,24,707</b>	<b>86,99,267</b>

\*Refer Note 11(III)(a)

# Enable Health Society

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2023

## Schedule 11

**Significant Accounting Policies and Other notes forming part of the financial statements for the year ended 31<sup>st</sup> March, 2023**

### **I. Organization Overview**

Enable Health Society ("The Society") was registered under the Societies Registration Act, 1860 vide registration No. S -50111 dated 13.08.2004. The Society is registered under Section 12AA of the Income Tax Act, 1961 vide letter No. DIT (E)/12A/2005-2006/E-232/1098 dated 21-11-2005 which was renewed on 23.09.2021 for the financial year/s 2022-23 to 2026-27. Further, the Society, with registration No. 231660908 dated 20.08.2008, has been registered under the Foreign Contribution (Regulation) Act, 2010. The said registration was renewed on 01.01.2022 with validity extending until 31st December, 2026.

The aims and objectives of the Society are to improve the health and well-being of people by building capacity of communities, promoting healthy practices, upholding gender equity, supporting locally adaptable technology, advocating for sound practices and policies, and inspiring people to assert their rights to better, healthier lives. Activities carried out by Enable Health Society are summarised as follows:

- Providing affordable, accessible, pure water for the communities to prevent water borne illness.
- Community awareness on benefits of drinking water
- Creating social entrepreneurs
- Promoting local advocates or change makers in raising awareness in the last mile communities about health outcomes of safe drinking water.
- Continual dialogue with rural and urban communities to adopt healthy behavior in drinking, storing and using water.

### **II. Significant Accounting Policies**

#### **(i) Basis of preparation of financial statements**

The Balance Sheet and Income & Expenditure Statements are prepared under the historical cost convention and accounting is on accrual basis based on the Generally Accepted Accounting Policies (GAAP).

#### **(ii) Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts 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 revision to accounting estimates is recognized prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

#### **(iii) Property, Plant and Equipment ('PPE')**

PPE are stated at cost of acquisition less accumulated depreciation. The cost includes freight, duties, taxes and expenses incidental to the installation of the respective assets.

Depreciation on PPE is provided on the basis of Written Down Value method as provided under the Income Tax Act, 1961 at the rates mentioned below:

## Enable Health Society

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2023

Particulars	Rates of Depreciation
Office Equipment	10 %
Furniture and fixtures	10 %
Computer Hardware	40 %
Mobile	15 %

Gains or losses arising from the retirement, transfer or disposal of PPE are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognized as income or expense in the Income & Expenditure Statement.

### (iv) Donations and Grants

- Donations received is recognized on receipt basis.
- Grants are recognized based on fulfillment of conditions as stipulated in the agreement with the Donor. The unutilized grants are carried forward for use in future periods under the head "Grants received in advance".
- Interest income is recognized using the time-proportion method, based on underlying interest rates.

### (v) Income tax

Under the provision of the Income Tax Act, 1961, the income of the society is exempt from tax, subject to the compliance of terms and conditions specified in the Act. As per Section 12AB, the Society was required to renew its registration under section 80G and Section 12AA and the Society has filed the requisite forms.

### (vi) Foreign exchange transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and exchange rate as at the date of transaction, if any is recognized as expense or income in the Income and Expenditure Account.

### (vii) Provisions and Contingent liabilities

The provisions are recognized when, as a result of obligating events, there is a present obligation that probably requires an outflow of resources and reliable estimate can be made of the amount of obligation.

The contingent liability disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision or disclosure is made when, as a result of obligation events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

### (viii) Retirement benefits

#### Provident fund

All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employee and the Society make monthly contribution to the fund, which is equal to a specified percentage of the covered employee's basic salary.



## Enable Health Society

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2023

### III. Notes to Accounts

a) Payments to auditors (excluding GST) are as below:

(Amount in Rupees)

Particulars	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
Statutory audit	2,50,000	2,50,000
<b>Total</b>	<b>2,50,000</b>	<b>2,50,000</b>

b). Contingent Liabilities – NIL

c). Capital Commitments– NIL

d). During the year the Society has received the following amount in the FCRA designated Bank Account as foreign contribution from the organization as mentioned below.

Description	FY 2022-23		FY 2021-22	
	Foreign Currency in USD	Amount in INR	Foreign Currency in USD	Amount in INR
Standard Chartered Bank	-*	6,11,58,627	-	-
<b>Total:</b>	<b>-</b>	<b>6,11,58,627</b>	<b>-</b>	<b>-</b>

\*As per the payment advice received from the donor and the Bank, these amounts were transferred to the Society in INR.

e). Figures for the previous year have been regrouped / reclassified and rearranged wherever necessary to correspond with the current year classification / disclosure.

**Signatories to Notes 1 to 11**

**For Enable Health Society**

Meenu Ratnani  
Secretary

P. K. Sriraman  
Treasurer

Place: New Delhi

Date: