

Brooke Hospital For Animals (India)

Section 8 company limited by guarantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Balance sheet as at 31st March 2023

(All amounts in Rupees unless otherwise stated)

Particulars	Note	As at 31st March 2023	As at 31st March 2022
EQUITY & LIABILITIES			
Shareholder's funds			
Reserve & surplus	1	29,965,466	35,088,559
Non- current liabilities			
Provision for leave encashment	13(III)	3,386,230	1,489,082
Current liabilities			
Trade payables		-	-
- Total outstanding dues of micro enterprises and small enterprises		-	-
Other current liabilities	2	12,273,086	9,757,746
		45,624,782	46,335,387
ASSETS			
Non current assets			
Property, plant & equipment and intangible assets	3	8,721,704	9,117,836
-Property, plant & equipments (Tangible Assets)		-	-
-Intangible assets		-	-
Long term loan & advances	4	3,911,506	6,979,658
Other non current assets		-	-
Current assets			
Cash and cash equivalents	5	29,099,469	25,689,038
Short-term loans and advances	6	3,892,103	4,548,856
		45,624,782	46,335,387
Significant Accounting Policies and Notes to Accounts	13		

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statements.
In terms of our report attached.

For and on behalf of
Subhash Mittal and Associates
Chartered Accountants
Firm registration No.-009976

Subhash Mittal, FCA
Partner
M.No-083619
UDIN No.: 23083619BGYQMO6468

Place : New Delhi
Date : 29 Sep. 2023

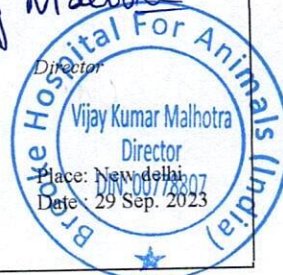
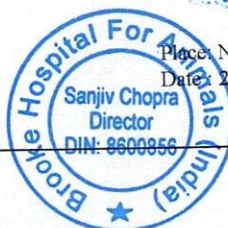
For and on behalf of the Board of Directors of
Brooke Hospital For Animals (India)

Director

Place: New delhi
Date: 29 Sep. 2023

Vijay Malhotra
Director

Vijay Kumar Malhotra
Director
Place: New delhi
Date: 29 Sep. 2023



Brooke Hospital For Animala (India)

Section 8 company limited by gurantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Income & expenditure account as at 31st Mar 2023

(All amounts in Rupees unless otherwise stated)

Particular	Note	For the year ended 31st Mar 2023	For the year ended 31st Mar 2022
Income			
Grant incomes	7	217,483,254	204,926,488
Other incomes	8	2,503,304	2,126,786
Total incomes		219,986,558	207,053,274
Expenditure			
Operation/Programme expenses	9	53,665,631	51,681,724
Employee benefit expenses	10	149,826,446	140,785,660
Administration & other expenses	11	17,955,213	20,403,132
Depreciation/Amortization	12	3,662,361	4,983,663
Total expenditure		225,109,651	217,854,180
Surplus / (Deficit)		(5,123,093)	(10,800,906)
Significant Accounting Policies and Notes to Accounts	13		

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statements. In terms of our report attached.

For and on behalf of
Subhash Mittal and Associates

Chartered Accountants

Firm Registration No.-009976/N

Subhash Mittal, FCA

Partner

M.No-083619

UDIN No.: 23083619BGYQMO6468

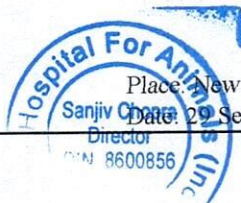
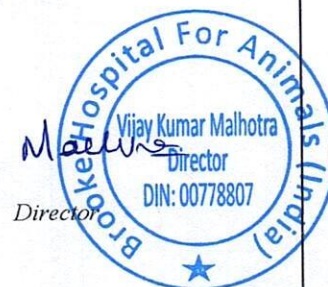
Place : New Delhi

Date: 29 Sept. 2023

For and on behalf of the Board of Directors of
Brooke Hospital For Animals (India)

Sanjiv Chandra
Director

Vijay Malhotra
Director



Place: New delhi

Date: 29 Sept. 2023

Place: New delhi

Date: 29 Sept. 2023

Brooke Hospital For Animals (India)

Section 8 company limited by guarantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Cash Flow Statement for the year ended 31 March 2023

(All amounts in Rupees unless otherwise stated)

Particulars		For the year ended 31st Mar 2023
Opening balance as on 1st April, 2022		
Cash balance		34,980
Bank balance		25,654,058
Total Opening Balance (A)		25,689,038
Cash inflows		
Brooke Hospital for Animals U.K		217,483,254
Gross interest income on FD's & saving bank account		577,742
Miscellaneous Income		75,164
Increase/ (Decrease) in Current Liabilities		2,515,340
(Increase)/Decrease in Current Assets		656,753
(Increase)/Decrease in Non-Current Assets		3,068,152
Total Cash Inflows (B)		224,376,405
Available Cash Balance (A+B)		250,065,442
Cash Outflows:		
Direct programme expenses		
Programme Salary & staff benefits	131,579,212	
Programme event expenses and others	10,716,619	
Programme travel-Accommodation and subsistence	33,268,568	
International travel-Accommodation and subsistence	213,970	
Veterinary Medicine & Health care supplies	1,400,898	
Between Country Travel- Accommodation & subsistence	-	
Vehicle running cost	4,759,053	
Programme communication	3,306,523	185,244,843
Administrative expenses		
Admin Salary & staff benefits	18,247,235	
Rent & Utilities	7,393,990	
Repair & Maintenance	4,658,227	
Phone, Fax, Email & Others	845,308	
Post, Print & Stationery	690,221	
Legal Consultancy & Professional Charges	2,666,457	
Payment to Auditors (incl.GST)	268,922	
Bank Charges	72,915	
Water & Electricity	726,888	
Accommodation, Travel & Others	603,477	
Other expenses	28,819	36,202,459
Less: Non cash expenses		
Changes in Provisions	(1,897,148)	(1,897,148)
Capital expenditure		1,415,834
Total Cash Outflows		220,965,988
Closing Balance as on 31st March, 2023		
Cash balance		12,547
Bank balance		29,086,922
Total Closing Balance		29,099,469

For and on behalf of

Subhash Mittal and Associates

Chartered Accountants

Firm Registration No. 009076N

Subhash Mittal, FCA

Partner

M.No-083619

UDIN No.: 23083619BGYQMO6468

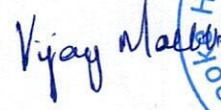
Place : New Delhi

Date : 29 Sept. 2023

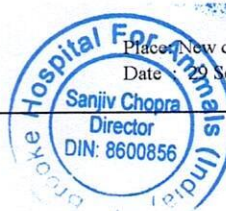
For and on behalf of the Board of Directors of

Brooke Hospital For Animals (India)


Director



Director

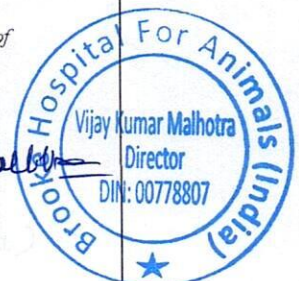


Place: New delhi

Date : 29 Sept. 2023

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Date : 29 Sept. 2023



Brooke Hospital For Animala (India)

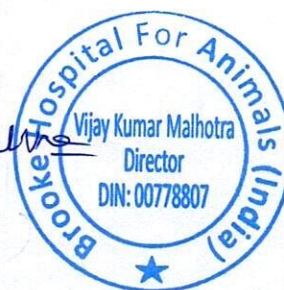
Section 8 company limited by gurantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Notes to financial statements for the year ended 31 March 2023

(All amounts in Rupees unless otherwise stated)

Note		As at 31st March 2023	As at 31st March 2022
1	<u>Reserve & Surplus</u>		
	Balance at the beginning of year	35,088,559	45,889,465
	Add: Excess of Income over Expenditure during the Year	(5,123,093)	(10,800,906)
	Total	29,965,466	35,088,559
		As at 31st March 2023	As at 31st March 2022
2	<u>Other Current Liabilities</u>		
	Duties and Taxes	3,060,376	2,569,048
	Creditors	1,469,377	1,615,638
	Staff Expense Payable	898,206	348,892
	SBI Credit Card	768,223	493,946
	Salary Payable (net of advances paid)	4,475,329	3,618,735
	Travel allowance payable to EWP (Units)	1,601,575	1,111,488
	Total	12,273,086	9,757,746



Brooke Hospital For Animals (India)

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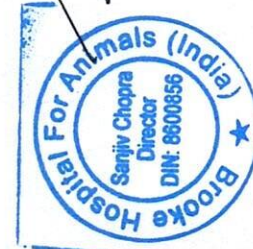
Notes to financial statements for the year ended 31 March 2023

(All amounts in Rupees unless otherwise stated)

3 Property, Plant & equipment and Intangible assets

S. No.	Particulars	Gross Block			Depreciation			Net Block			
		As at 1st April'22	Additions during the year	Disposals / Deletions during the year	As at 31st March'23	As at 1st April'22	For the period	Disposals / Deletions during the year	As at 31st March'23	As at 31st March'22	
Tangible Assets											
1	Vehicles	15,729,327		5,561,796	10,167,531	11,013,234	1,399,647	4,660,067	7,752,813	2,414,718	4,716,093
2	Computers	11,788,645	3,700,132		15,488,777	10,073,580	1,173,887		11,247,467	4,241,310	1,715,065
3	Furniture & Fixtures	1,590,459	9,500		1,599,959	980,600	153,243		1,133,843	466,117	609,859
4	Office Equipments	6,757,811	464,548	44,514	7,177,845	4,742,832	932,161	38,295	5,636,698	1,541,147	2,014,979
5	Lab Equipments	1,130,399			1,130,399	1,068,562	3,425		1,071,987	58,413	61,837
Current Year		36,996,642	4,174,180	5,606,310	35,564,512	27,878,808	3,662,361	4,698,362	26,842,807	8,721,704	9,117,833
Previous Year		41,039,314	3,619,012	7,661,684	36,996,642	30,107,564	4,983,663	7,212,421	27,878,806	9,117,836	10,931,750
Intangible Assets											
7	Computer Software *				-	-			-	-	-
Current Year		-	-	-	-	-	-	-	-	-	-
Previous Year											
Total Fixed Assets											
Current Year		36,996,642	4,174,180	5,606,310	35,564,512	27,878,808	3,662,361	4,698,362	26,842,807	8,721,704	9,117,833
Previous Year		41,039,314	3,619,012	7,661,684	36,996,642	30,107,564	4,983,663	7,212,421	27,878,806	9,117,836	10,931,750

* Does not include Sun ERP System received in kind from Brooke Hospital for Animals (UK)



Brooke Hospital For Animals (India)

Section 8 company limited by guarantee and registered under Companies Act 2013

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Notes to financial statements for the year ended 31 March 2023

(All amounts in Rupees unless otherwise stated)

Note		Sub-Sch.	As at 31st March 2023	As at 31st March 2022
4	<u>Long Term Loan & Advances (Unsecured)</u> (Unsecured, Considered good unless otherwise stated)			
	Security Deposits		1,029,949	991,999
	BHAI Employees Group Gratuity Trust		2,881,557	5,987,659
	Considered doubtful unless otherwise stated			
	Insurance claim recoverable		404,739	404,739
	Security Deposit <i>Provision</i>		(404,739)	(404,739)
	Total		3,911,506	6,979,658
			As at 31st March 2023	As at 31st March 2022
5	<u>Cash And Bank Balances</u>			
	Cash in Hand		12,547	34,980
	Cash at Bank (Bank Balance)		20,751,213	19,022,188
	Flexi Fixed Deposits		8,335,709	6,631,870
	Total		29,099,469	25,689,038
			As at 31st March 2023	As at 31st March 2022
6	<u>Short Term Loans & Advances</u> (Unsecured considered good)			
	Advances	18	2,608	328,273
	Staff Advances	18	1,406	18,332
	Income Tax Deducted at Source		57,782	524,272
	Income Tax Collected at Source		-	9,114
	Prepaid Expenses		2,961,971	1,081,217
	Accrued Interest		209,849	281,889
	Current Deposit with New India Assurance		658,487	2,305,759
	Total		3,892,103	4,548,856



Sanjiv



Brooke Hospital For Animals (India)

Section 8 company limited by guarantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Notes to financial statements for the year ended 31 March 2023

(All amounts in Rupees unless otherwise stated)

Note		Sub-Schedule	For the year ended 31st Mar 2023	For the year ended 31st Mar 2022
7	Grant Income			
	Brooke Hospital for Animals U.K		217,483,254	204,926,488
	Total		217,483,254	204,926,488
8	Other Incomes			
	Gross Interest earned on Flexi FDs and Saving accounts		577,742	797,435
	Miscellaneous Income		75,164	222,753
	Profit on Sale of fixed assets		1850397.75	1,106,598
	Total		2,503,304	2,126,786
9	Direct Programme Expenses			
	Programme event expenses and others	1	10,716,619	15,856,467
	Programme travel-Accommodation and subsistence	2	33,268,568	26,502,110
	International travel-Accommodation and subsistence	3	213,970	-
	Veterinary Medicine & Health care supplies	4	1,400,898	1,304,933
	Vehicle running cost	5	4,759,053	4,798,927
	Programme communication	6	3,306,523	3,219,287
	Total		53,665,631	51,681,724



Sanjiv Chopra



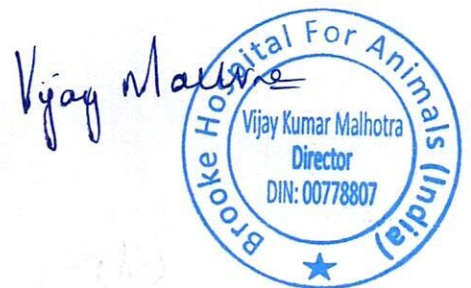
Vijay Malhotra



		For the year ended 31st Mar 2023	For the year ended 31st Mar 2022
10	Employee Benefit Expenses		
	<i>Programme staff benefits</i>		
	Salaries to staff	7 106,657,949	104,207,787
	Contribution to Provident Fund & ESIC	7 12,092,364	9,235,525
	Other Staff Benefits	7 12,828,899	13,553,913
	<i>Sub Total</i>	131,579,212	126,997,226
	<i>Admin staff benefits</i>		
	Salaries to staff	8 16,568,141	12,895,582
	Contribution to Provident Fund & ESIC	8 1,679,094	892,853
	<i>Sub Total</i>	18,247,235	13,788,434
	Total	149,826,446	140,785,660
		For the year ended 31st Mar 2023	For the year ended 31st Mar 2022
11	Administration Expenses		
	Rent & Utilities	9 7,393,990	7,702,599
	Repair & Maintenance	10 4,658,227	4,644,988
	Phone, Fax, Email & Others	11 845,308	620,484
	Post, Print & Stationery	12 690,221	1,704,169
	Legal Consultancy & Professional Charges	13 2,666,457	4,288,639
	Payment to Auditors (incl.GST)	14 268,922	244,439
	Bank Charges	15 72,915	133,341
	Water & Electricity	16 726,888	804,761
	Accommodation, Travel & Others	17 603,477	166,714
	Written off	28,808	92,999
	Total	17,955,213	20,403,132
		For the year ended 31st Mar 2023	For the year ended 31st Mar 2022
12	Depreciation & Amortisation expenses		
	Tangible Assets	3,662,361	4,983,663
	Intangible Assets	-	-
	Total	3,662,361	4,983,663



Sanjiv Chopra



Brooke Hospital For Animals (India)

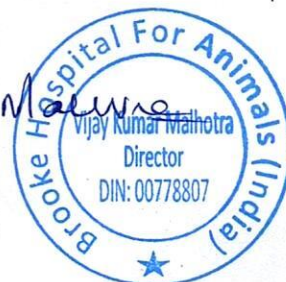
Section 8 company limited by guarantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Sub-schedule to financial statement for the year ended 31st Mar 2023

(All amounts in Rupees unless otherwise stated)

Sub-Schedule		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
1	<u>Programme event expenses and others</u>		
	2040 Staff Training (SUN)	121,872	173,235
	2450 Other Event Expenses (SUN)	40,504	1,024,866
	2299-Any Travel	2,660	
	2190 Subscriptions & Membership	78,800	70,000
	2640 Conferences Registration Fees (SUN)	2,500	-
	2670 Meeting Refreshments (SUN)	3,598,562	2,199,343
	2680 Meeting Room Hire (SUN)	315,483	550
	2699-Any Meetings	4,501,743	
	2745 Training Provider Fees (SUN)	-	29,936
	2760 Feed and Forage (SUN)	-	8,873,988
	2776- EWSTC Facilities and Materials Support	568,755	3,395,133
	2799-Any Programme (Excl. Assets, Meetings, Staff & Trav	704,704	
	2747-Professional Fees (Programs)	657,434	51,667
	2422 Digital Advertising	-	4,471
	2735-Translation & Interpretation Fees	37,500	3,200
	2499-Any Comms & Media	86,102	30,078
	Total	10,716,619	15,856,467
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
2	<u>Programme travel-Accommodation and subsistence</u>		
	2210 Travel - Local (SUN)	18,085,262	13,603,655
	Less: Head Office	(219,524)	(70,455)
	2241 Vaccinations/Travel Health (SUN)	32,517	4,028
	2230 Local Accommodation & Subsistence (SUN)	15,754,266	13,061,141
	Less: Head Office	(383,954)	(96,259)
	Total	33,268,568	26,502,110
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
3	<u>International travel-Accommodation and subsistence</u>		
	2220 Travel - International (SUN)	183,158	
	2223 Travel Insurance (SUN)	771	-
	2232 International Accommodation & Subsistence (SUN)	30,041	-
	Total	213,970	-



		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
4	<u>Veterinary Medicine & Health care supplies:</u> 2740 Veterinary Medicine & Health Care Supplies (SUN)	1,400,898	1,304,933
	Total	1,400,898	1,304,933
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
5	<u>Vehicle running cost:</u> 2212 Vehicle Fuel (SUN) 2213 Vehicle Repairs & Maintenance (SUN) 2216 Vehicle Hire (SUN) 2217 Driver Hire (SUN) 2218 Vehicle Insurance (SUN)	1,933,123 734,641 1,825,988 11,434 253,866	2,280,707 976,386 1,209,422 37,412 295,000
	Total	4,759,053	4,798,927
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
6	<u>Programme communication</u> 2140 Programmatic Communication	3,306,523	3,219,287
	Total	3,306,523	3,219,287



Signature



		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
7	<u>Programme staff benefits</u>		
	<u>i) Salaries to Staff</u>		
	2010 Salaries (SUN)	123,226,090	117,103,369
	Less: Admin Staff	(16,568,141)	(12,895,582)
	<i>Sub-total</i>	106,657,949	104,207,787
	<u>ii) Contribution to Provident Fund & ESIC</u>		
	Provident Fund	12,999,857	9,518,378
	ESIC	771,601	610,000
	Less: Admin Staff	(1,679,094)	(892,853)
	<i>Sub-total</i>	12,092,364	9,235,525
	<u>iii) Other Staff Benefits</u>		
	2013 Medical Insurance (SUN)	-	-
	2014 Life Assurance (SUN)	-	-
	2020 Employee Group Benefits /Insurance (SUN)	22,452,748	15,634,168
	2021 Retirement End of Service Benefits/Gratuity (SUN)	2,723,235	4,390,350
	2031 Staff Uniforms (SUN)	-	-
	2050 Other Staff Costs (SUN)	603,371	2,756,518
	2060 Recruitment Costs (SUN)	107,917	287,653
	2065 Staff Relocation Costs (SUN)	71,723	10,270
	2193 General Office Consumables (SUN)	640,358	603,332
	2454 Clothing and Promotional Merchandise (SUN)	-	-
	2860-Health & Safety Compliance	1,005	-
	Less: Provident Fund	(12,999,857)	(9,518,378)
	Less: ESIC	(771,601)	(610,000)
	Less: Admin Staff		
	<i>Sub-total</i>	12,828,899	13,553,913
	Total	131,579,212	126,997,226
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
8	<u>Admin staff benefits</u>		
	<u>i) Salaries to Staff</u>		
	2010 Salaries (SUN)	16,568,141	12,895,582
	<i>Sub-total</i>	16,568,141	12,895,582
	<u>ii) Contribution to Provident Fund & ESIC</u>		
	Provident Fund	1,679,094	892,853
	<i>Sub-total</i>	1,679,094	892,853
	Total	18,247,235	13,788,434



Vijay Malhotra



		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
9	Rent & Utilities		
	2110 Property Rent (SUN)	7,393,520	7,702,599
	2115-Property Service Charges	470	
	Total	7,393,990	7,702,599
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
10	Repair & Maintenance		
	2150 Insurance Excl Travel, Vehicle and Medical (SUN)	687,968	306,819
	2702 Office Equipment Expensed (SUN)	10,078	15,503
	2710 Computer Software Expensed (SUN)	97,583	352,994
	2715 Computer Hardware Expensed (SUN)	280	5,050
	2720 Furnitures & Fittings Expensed (SUN)	-	329,847
	2810 Property Repairs & Maintenance (SUN)	1,807,086	2,216,291
	2815 Equipment Repairs & Maintenance (SUN)	1,530,727	1,357,680
	2820 Computer Maintenance (SUN)	183,305	17,889
	2825 Office Equipment Hire (SUN)	1,000	-
	2830 Cleaning (SUN)	-	27,715
	2199 Any Office	340,200	15,200
	Total	4,658,227	4,644,988
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
11	Phone, Fax, Email & Others		
	2140 Telephone & Internet (SUN)	4,151,831	3,836,821
	Less: Programmatic Communication	(3,306,523)	(3,219,287)
	2425 Media Delivery, Mail & Couriers (SUN)	-	2,950
	Total	845,308	620,484
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
12	Post, Print & Stationery		
	2155 Photocopying (SUN)	16,235	25,912
	2160 Postage & Couriers (SUN)	71,662	131,393
	2180 Stationery (SUN)	449,676	511,920
	2410 Advertising (SUN)	-	341
	2400 Printing (SUN)	152,648	1,034,602
	Total	690,221	1,704,169



Sanjiv Chopra



		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
13	<u>Legal Consultancy & Professional Charges</u>		
	2530 Legal Fees (SUN)	310,000	560
	2550 Consultancy Fees (SUN)	3,000	3,000
	2560 Other Professional Fees (SUN)	2,319,597	4,285,079
	2599-Any Governance, Legal and Professional	33,860	-
	Total	2,666,457	4,288,639
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
14	<u>Payment to Auditors (incl.GST)</u>		
	2510A Audit Fees (SUN)	268,922	244,439
	Total	268,922	244,439
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
15	<u>Bank charges</u>		
	2960 Bank Charges & Interest Paid (SUN)	72,915	133,341
	Total	72,915	133,341
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
16	<u>Water & Electricity</u>		
	2125 Water (SUN)	2,335	3,268
	2135 Electricity & Generators (SUN)	724,553	801,493
	Total	726,888	804,761
		For the Year Ended 31st March 2023	For the Year Ended 31st March 2022
17	<u>Accommodation, Travel & Others</u>		
	<i>Head Office</i>		
	2210 Travel - Local (SUN)	219,524	70,455
	2230 Local Accommodation & Subsistence (SUN)	383,954	96,259
	Total	603,477	166,714



Sanjiv



Vijay Malhotra



Brooke Hospital For Animals (India)

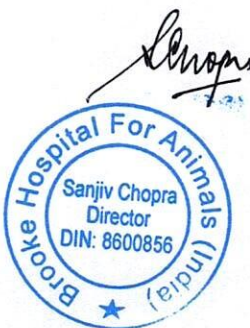
Section 8 company limited by guarantee and registered under Companies Act 2013

CIN NO: U85200DL2001NPL111174

Sub-schedule to financial statement for the year ended 31st Mar 2023

(All amounts in Rupees unless otherwise stated)

Sub-Schedule		As at 31st March 2023	As at 31st March 2022
18	Advances		
	CRDR01-OLA Taxi Service	2,608	1,445
	RAJEEV KUMAR -LANDLORD-AGRA	-	1,586
	EB1KUT-KUTCH - AMOL	-	405
	Binary Global Ltd	-	224,496
	CRDR670-Indian Association of Preventive & Social Medicine	-	100,000
	5123-National Hospital Insurance Fund Control Account	-	341
	<i>Sub-Total</i>	2,608	328,273
	Staff Advances		
	IMA2007-IMPREST-Beer Bahadur Bisht	-	2,843
	IMA2018-IMPREST-MOHAN RAM	-	6,520
	IMB2009-IMPREST-LAHU BAJRAV TARADE	-	36
	SIN258-NITIN KUMAR	62	
	IMB1001-IMPREST-Shivam Mishra	2	
	IMC2014-IMPREST-NAMAN KHURANA	1,178	
	SIN005-BIRENDER SINGH PANWAR		2,002
	IMB2013-IMPREST-PARVESH ODE	164	164
	IMB2017-IMPREST-SATYAJEET LAMKANE	-	3,732
	IMB2016-Suresh Kumar	-	2,935
	SIN596-RAVI SHISHODIA	-	100
	<i>Sub-Total</i>	1,406	18,332
	Total	4,014	346,605



Vijay Malhotra

