



MERCHANT AND BABARIA

CHARTERED ACCOUNTANTS LLP

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The Anjuman-I-Islam
Sole Trustee of Anjuman-I-Islam Charities
Anjuman Secretariat, Badruddin Tyabji Marg,
Next to Times of India, C.S.M.T,
Mumbai – 400 001

Auditors' Report

We have audited the attached Balance Sheet of **Anjuman-I-Islam Charities** as at 31st March, 2023 and the Income and Expenditure Account for the year ended on that date annexed thereto.

The attached Balance Sheet and Income and Expenditure of **Anjuman-I-Islam Charities** are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Trust's Management, as well as evaluating the overall Financial Statement presentation.

The Educational Institutions forming part of **Anjuman-I-Islam Charities** are listed in the attached Annexure.

We further enclose our report under sub-section (2) of section 33 & 34 and rule 19 of The Maharashtra Public Trusts Act (Bom. Act XXIX of 1950) for the year ending 31st March, 2023.

For Merchant & Babaria Chartered Accountants LLP
ICAI FRN 117755W / W100020

Jayesh R Chugh
Partner
Membership No:142896
UDIN: 23142896BGYFIL1646



Place: Mumbai
Date: 29th August, 2023

List of Institutions forming part of the Trust

Sr. No.	Name of the Institution	Location
01	Allana English Pre-Primay School	CSMT
02	Allana English Primay School	CSMT
03	Allana English High School	CSMT
04	Badurddin Tyabji Urdu High School	CSMT
05	Allana Jr. College of Science & Commerce	CSMT
06	Anjuman-I-Islam Urdu Research Institute	CSMT
07	Anjuman-I-Islam's Sobani Hostel	CSMT
08	Allana Institute of Management Studies	CSMT
09	Allana Kid's Zone	Kurla
10	Allana English Pre Primary School	Kurla
11	Allana English Primary School	Kurla
12	Allana English High School	Kurla
13	Allana Junior College of Science & Commerce	Kurla
14	Allana Urdu Pre Primary School	Kurla
15	Allana Urdu Primary School	Kurla
16	Allana Urdu Girls High School	Kurla
17	Allana Urdu Boys High School	Kurla
18	Abdus Sattar Shuaib Urdu Pre-Primary School	Maulana Shaukat
19	Abdus Sattar Shuaib Urdu Primary School	Maulana Shaukat
20	Abdus Sattar Shuaib Urdu High School	Maulana Shaukat
21	Jan Mohd, Cassum High School - Day	Maulana Shaukat
22	Jan Mohd, Cassum High School - Night	Maulana Shaukat
23	Ahmed Sailor Urdu Pre-Primary School	Nagpada
24	Ahmed Sailor Urdu Primary School	Nagpada
25	Ahmed Sailor Urdu High School	Nagpada
26	Abdul Razzak Kalsekar Polytechnic	Panvel
27	AIKTC-School of Architecture	Panvel
28	AIKTC-School of Pharmacy	Panvel
29	AIKTC-School of Engineering & Technology	Panvel
30	AIKTC-School of Engineering & Technology (PG)	Panvel
31	Zubeida Talib Urdu Pre Primary School	Turbhe
32	Zubeida Talib Urdu Primary School	Turbhe
33	Mustafa Fakih Urdu High School	Turbhe
34	Mustafa Fakih Junior College	Turbhe
35	Abdul Azim Khatkhatay English Pre Primary School	Vashi
36	Abdul Azim Khatkhatay English Primary School	Vashi
37	Abdul Azim Khatkhatay English High School	Vashi
38	Anjuman -I- Islam Institution Sports Club	CSMT
39	Muslim Sports Club	CSMT
40	A.I.I.A.P.College of Com & Eco Sports Club	CSMT



**Report of an auditor relating to accounts audited under sub-section (2) of section 33
& 34 and rule 19 of The Maharashtra Public Trusts Act**

For the year ending 31st March, 2023

Name of the Public Trust		Anjuman-I-Islam Charities
Trust Registration No.		B-610
Sr. No.	Particulars	Remarks
a	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules	Yes
b	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
c	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts	Yes
d	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him	Yes
e	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with:	Yes and No reported defects and inaccuracies in previous audit report
f	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him	
g	Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	No
h	The amounts of outstanding for more than one year and the amounts written off if any	No
i	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-	Yes
j	Whether any money of the public trust has been invested contrary to the provisions of Section 35	No
k	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	No
l	All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in in the management of the trust	Nil
m	Whether the budget has been filed in the form provided by rule 16A	Yes
n	Whether the maximum and minimum number of the trustees in maintained	Yes
o	Whether the meetings are held regularly as provided in such instrument	Yes
p	Whether the minute books of the proceedings of the meeting is maintained	Yes
q	Whether any of the trustees has any interest in the investment of the trust	No
r	Whether any of the Trustees is a debtor or creditor of the trust	No



s	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit	Not Applicable
t	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Refer attached note

For Merchant & Babaria Chartered Accountants LLP

ICAI FRN 117755W / W100020

Jayesh R Chugh
Partner
Membership No:142896



Place: Mumbai

Date: 29/08/2023

t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner

Sr. No.	Particulars
1	<p>As per order no 188 dated 2nd June, 2023 of Charity Commissioner office, it is directed that the accounts and change report of the said Trust will not be accepted since the documents of the said Trust have been sent to WAKF office, Aurangabad as per entry no. 35 of the said order.</p> <p>It was informed to me that Trust is under litigation vide case nos. SLP Civil 32636/2011, SLP Civil 19747/2012 to SLP Civil 19758/2012 and SLP Civil 19761/2012 to SLP Civil 19772/2012, which is not yet finalised and accordingly accounts have been prepared as per MPT Act, 1950 and the audit report has also been issued as per the provisions of Section 33 and 34 of the MPT Act, 1950.</p>



Schedule VIII

Vide Rule 17(1)

Balance Sheet as at 31st March, 2023

Name of the Public Trust	Anjuman-I-Islam Charities		
Trust Registration No.	B-610		
Institute Name	All Kalsekar Technical Campus School of Pharmacy (Code:3439)		

Fund and Liabilities	Note No.	As at 31 March, 2023 ₹	Property and Assets	Note No.	As at 31 March, 2023 ₹
Trust Fund or Corpus	1	-	Immovable Properties	6	5,08,934.00
Other Earmarked Funds	2	-	Investments	7	-
Loans (Secured or Unsecured)	3	65,30,936.00	Movable Assets (including Furniture & Fixtures)	8	55,75,217.00
Liabilities	4	13,82,118.25	Loans (Secured or Unsecured) : Good / Doubtful	9	1,99,833.75
Income and Expenditure Account	5	7,44,85,988.91	Advances	10	1,71,743.00
			Income Outstanding	11	40,555.00
			Cash and Bank Balances	12	7,59,02,760.41
Total		8,23,99,043.16	Total	8,23,99,043.16	

See accompanying notes forming part of the financial statements

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The income outstanding as at Balance Sheet Date where accounts are maintained on Cash basis:-

1. Rent	-
2. Interest	-
3. Other Income	-

The above balance sheet for the best of our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

As per our report of even date.

For Merchant & Babaria Chartered Accountants LLP

ICAI FRN 117755W / W100020



Jayesh R Chugh
Partner
Membership No:142896

For and on behalf of the Institution



Dr. Ramjan Ahamad Khatik
Head of Institution

Riyaz Zahiruddin Khan
Deputy Chief Account Officer

Place: Mumbai

Date: 29/08/2023

Place: Mumbai

Date: 29/08/2023

Schedule IX

Vide Rule 17(1)

Income and Expenditure Account for the year ending 31st March, 2023

Name of the Public Trust	Anjuman-I-Islam Charities		
Trust Registration No.	B-610		
Institute Name	All Kalsekar Technical Campus School of Pharmacy (Code:3439)		

Expenditure	Note No.	For the year ended 31st March, 2023 ₹	Income	Note No.	For the year ended 31st March, 2023 ₹
To Expenditure in respect of Properties		-	By Rent	13	-
To Establishment Expenses		-	By Interest	14	46,50,176.00
To Remuneration to Trustees		-	By Dividend		-
head of math, including his household expenditure, if any		-	By Donation in Cash or Kind	15	-
To Legal Expenses (including reimbursement of expenses)		-	By Grants	16	-
To Audit Fees		-	By Income from other sources	17	4,02,63,773.00
To Contribution and Fees		-	By Transfer from Reserve		-
To Amount written off		-	By Deficit carried over to Balance Sheet		-
To Miscellaneous Expenses	6,8	10,30,078.00			
To Depreciations		-			
To Amounts transferred to Reserve or Specific Funds		-			
To Expenditure on Objects of the Trust	18	2,96,72,965.18			
To Surplus carried over to Balance Sheet		1,42,10,905.82			
Total		4,49,13,949.00		Total	4,49,13,949.00

See accompanying notes forming part of the financial statements

As per our report of even date.

For Merchant & Babaria Chartered Accountants LLP
ICAI FRN 117755W / W100020



Jayesh R Chugh
Partner
Membership No:142896

For and on behalf of the Institution



Dr. Ramjan Ahamad Khatik
Head of Institution

Riyaz Zahiruddin Khan
Deputy Chief Account Officer

Place: Mumbai
Date: 29/08/2023

Place: Mumbai
Date: 29/08/2023

1-18

All Kalsekar Technical Campus School of Pharmacy (Code:3439)**Notes forming part of the financial statements****Note 1 Trust Fund or Corpus**

Particulars	As at 31 March, 2023
	₹
Opening balance	-
Add: Donation received during the year	-
Less: Utilised during the year	-
Closing balance	-

Note 2 Other Earmarked Funds

Particulars	As at 31 March, 2023
	₹
a) Depreciation Fund	-
b) Sinking Fund	-
c) Reserve Fund	-
d) Any other Fund (refer Note 2.1 below)	-

Note 2.1 Any other Fund

Particulars	As at 31 March, 2023
	₹
a) Equipment Fund	-
b) Building Development Fund	-
c) Student's Welfare Fund	-
d) Award Fund	-
e) Scholarship Fund	-

Note 3 Loans (Secured or Unsecured)

Particulars	As at 31 March, 2023
	₹
a) From Trustee	-
b) From Others (refer Note 3.1 below)	65,30,936.00
	65,30,936.00

Note 3.1 From Others

Particulars	As at 31 March, 2023
	₹
a) Anjuman-I-Islam Charities	60,54,208.00
b) School of Engineering and Technology	3,12,128.00
c) School of Pharmacy - D.Pharm Unit	1,64,600.00
	65,30,936.00



All Kalsekar Technical Campus School of Pharmacy (Code:3439)**Notes forming part of the financial statements****Note 4 Liabilities**

Particulars	As at 31 March, 2023
	₹
a) For Expenses	-
b) For Advances	-
c) For Rent and other deposits	-
d) For Sundry credit balances (refer Note 4.1 below)	13,82,118.25
	13,82,118.25

Note 4.1 For Sundry credit balances

Particulars	As at 31 March, 2023
	₹
a) PF Payable including EDLI admin charges	2,30,772.00
b) PT Payable	9,600.00
c) TDS Payable	73,838.00
d) Scholarship Payable	-
e) Unspent Grants	-
f) Employee Credit Society / LIC	-
g) Others	10,67,908.25
	13,82,118.25



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 5 Income and Expenditure Account

Particulars	As at 31 March, 2023
	₹
Opening balance	6,02,75,083.09
Less: Appropriation, if any	-
Add: Surplus / (Deficit) for the year	1,42,10,905.82
Closing balance	7,44,85,988.91



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 6 Immovable Properties

(i)	Tangible assets						
		Balance as at 1 April, 2022	Additions	Disposals	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31 March, 2023
		₹	₹	₹	₹	₹	₹
	(a) Land						
	Owned	-	-	-	-	-	-
	Leasehold	-	-	-	-	-	-
	(b) Building						
	Owned	-	5,35,720.00	-	26,786.00	-	5,08,934.00
	Leasehold	-	-	-	-	-	-
		-	5,35,720.00	-	26,786.00	-	5,08,934.00
	Total	-	5,35,720.00	-	26,786.00	-	5,08,934.00



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 8 Movable Assets

(i)	Tangible assets					
		Balance as at 1 April, 2022 (LF)	Additions	Disposals	Depreciation / amortisation expense for the year	Eliminated on disposal of assets
		₹	₹	₹	₹	₹
	(a) Furniture and Fixtures Owned	31,47,352.00	-	-	3,14,735.00	-
	(b) Computers Owned	11,135.00	28,82,740.00	-	5,81,002.00	-
	(c) Office Equipments Owned	3,23,867.00	7,700.00	-	49,735.00	-
	(d) Other Equipments Owned	1,73,994.00	-	-	26,099.00	-
	(e) Vehicles Owned	-	-	-	-	-
	(f) Library Books Owned	-	31,721.00	-	31,721.00	-
	Total	36,56,348.00	29,22,161.00	-	10,03,292.00	-

Note 8 Movable Assets - For FRA Purpose

(i)	Tangible assets					
		Balance as at 1 April, 2022 (LF+FF)	Additions on or before 30-9-2022	Additions after 30-9-2022	Depreciation / amortisation expense for the year	Eliminated on disposal of assets
		₹	₹	₹	₹	₹
	(a) Furniture and Fixtures (15%) Owned	63,82,397.73	-	-	9,57,360.00	-
	(b) Computers (25%) Owned	71,941.00	-	28,82,740.00	3,78,328.00	-
	(c) Office Equipments (15%) Owned	39,03,051.89	7,700.00	-	5,86,613.00	-
	(d) Other Equipments (15%) Owned	-	-	-	-	-
	(e) Vehicles (15%) Owned	-	-	-	-	-
	(f) Library Books (25%) Owned	6,34,711.70	-	31,721.00	1,62,643.00	-
	Total	1,09,92,102.32	7,700.00	29,14,461.00	20,84,944.00	-



All Kalsekar Technical Campus School of Pharmacy (Code:3439)**Notes forming part of the financial statements****Note 9 Loans (Secured or Unsecured) : Good / Doubtful**

Particulars	As at 31 March, 2023
	₹
a) Loan Scholarships: Considered Good	-
b) Other Loans: Considered Good	1,99,833.75
	1,99,833.75

Note 10 Advances

Particulars	As at 31 March, 2023
	₹
a) To Trustees	-
b) To Employees	28,085.00
c) To Contractor	-
d) To Lawyers	-
e) To Others	1,43,658.00
	1,71,743.00

Note 11 Income Outstanding

Particulars	As at 31 March, 2023
	₹
a) Rent	-
b) Interest	40,555.00
c) Other Income	-
	40,555.00

Note 12 Cash and Bank Balances

Particulars	As at 31 March, 2023
	₹
a) In Operative Accounts (refer Note 12.1 below)	95,26,188.41
b) In Deposit Accounts (refer Note 12.2 below)	6,63,76,572.00
c) With the Trustee	-
d) With the Manager	-
e) Cash on Hand	-
	7,59,02,760.41

Note 12.1 Operative Accounts

Particulars	As at 31 March, 2023
	₹
a) DCB:08410200000310	94,80,993.22
b) DCB:08411100010496	45,195.19
	95,26,188.41



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 12.2 Deposit Accounts

Particulars	As at 31 March, 2023
	₹
DCB:05325200017921	2,58,63,122.00
DCB:05325200017930	2,58,63,123.00
DCB:05325200018586	25,00,000.00
DCB:05325200018601	50,00,000.00
DCB:05325200018610	50,00,000.00
DCB:08425100003162	3,00,000.00
DCB:08425200029087	2,01,103.00
DCB:08426400002691	16,49,224.00
	6,63,76,572.00



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 13 By Rent

Particulars	For the year ended 31 March, 2023
	₹
a) Facility - Rent	-
b) Facility - Royalty	-
	-

Note 14 By Interest

Particulars	For the year ended 31 March, 2023
	₹
a) Interest from Banks on Operative Accounts	12,65,412.00
b) Interest from Banks on Deposit Accounts	33,84,764.00
c) Interest from Securities	-
d) Interest from Loans	-
	46,50,176.00

Note 15 By Donation in Cash or Kind

Particulars	For the year ended 31 March, 2023
	₹
a) From Individual	-
b) From Institution	-
c) From Anonymous	-
	-

Note 16 By Grants

Particulars	For the year ended 31 March, 2023
	₹
a) From Companies under CSR	-
b) From Institution	-
c) From Government	-
	-

Note 17 By Income from other sources

Particulars	For the year ended 31 March, 2023
	₹
a) From Education Fees	3,98,60,745.00
b) From Health Care Fees	-
c) Liabilities No Longer Payable	10,348.00
d) From Sale of Scrap	-
e) From Other Income	3,92,680.00
	4,02,63,773.00



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 18 To Expenditure on Objects of the Trust

Particulars	For the year ended 31 March, 2023
	₹
a) Religious	-
b) Educational (refer Note 18.1 below)	2,96,72,965.18
c) Medical Relief	-
d) Relief of Poverty	-
e) Other Charitable Objects	-
	2,96,72,965.18

Note 18.1 Educational

Particulars	For the year ended 31 March, 2023
	₹
a) Direct Personnel Cost (DPC)	2,08,94,509.00
DPC:Salaries & Allowances-Unaided:Teaching	1,38,73,075.00
DPC:Salaries & Allowances-Unaided:Non Teaching	57,03,688.00
DPC:Contribution to Provident Fund	10,06,899.00
DPC:Benefits:Gratuity	2,60,747.00
DPC:Benefits:Staff Welfare	50,100.00
b) Indirect Personnel Cost (IDPC)	2,69,755.00
IDPC:Training & Development:Domestic	30,174.00
IDPC:Training & Development:International	2,39,581.00
c) Consultant (Consultant)	4,25,370.00
Consultant:Professional Fees:Education	2,61,450.00
Consultant:Professional Fees:Non Education	1,12,000.00
Consultant:Audit Fees:Stat	51,920.00
d) Premises (Premises)	40,08,757.00
Premises:Tax	57,133.00
Premises:Maintenance:House Keeping	5,42,215.00
Premises:Maintenance:Civil & Electrical	3,43,802.00
Premises:Maintenance:Others	4,05,326.00
Premises:Utilities:Electricity	23,37,020.00
Premises:Utilities:Water	75,739.00
Premises:Security	2,45,822.00
Premises:Others	1,700.00
e) Office (Office)	15,54,937.00
Office:Telecom:Telephone&Mobile	8,931.00
Office:Telecom:Internet	2,38,950.00
Office:Postage & Courier	720.00
Office:Photocopying & Printing	55,311.00
Office:Books Periodical & Subscription	5,952.00
Office:Equipment Maintenance & Rentals	1,66,050.00
Office:Supplies & Stationary	2,39,395.00
Office:Refreshments	96,472.00
Office:Computer Software	1,83,847.00
Office:Marketing & Communication	4,24,997.00
Office:Others	1,34,312.00
f) Travel & Subsistence (Travel & Subsistence)	34,227.00
Travel & Subsistence:Domestic	34,227.00



All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 18 To Expenditure on Objects of the Trust

g) Vehicle (Vehicle)	63,134.00
Vehicle:Fuel	63,069.00
Vehicle:Maintenance	65.00
h) Finance (Finance)	368.18
Finance:Bank Charges	368.18
i) Rates & Taxes (R&T)	84,406.00
R&T:Filing Fees	84,406.00
j) Educational Activities (EA)	23,37,502.00
EA:Statutory Fees:For Institute	6,02,877.00
EA:Statutory Fees:For Student	2,72,044.00
EA:Teaching & Learning Aid	1,01,095.00
EA:Celebration and Events	3,15,700.00
EA:Student Supplies & Welfare	2,64,441.00
EA:Exposure Visit	300.00
EA:Lab/Kitchen Supplies & Equipment Maintenance	5,94,185.00
EA:Student Training & Placement	1,86,860.00
k) Other Charitable Activities (OCA)	-
	2,96,72,965.18



Cash Flow Statement for the year ending 31st March, 2023

Name of the Public Trust	Anjuman-I-Islam Charities
Trust Registration No.	B-610
Institute Name	All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Cash flow from operative activities

Surplus / (Deficit) for the year before extraordinary items	1,42,10,905.82
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Adjustment for:

Depreciation	10,30,078.00
Total	10,30,078.00

Operating Surplus/(Deficit) before working capital changes	1,52,40,983.82
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Changes in working capital

Adjustment for (increase) / decrease in operating assets:

Advances	(2,41,033.00)
Income Outstanding	(8,037.00)
Total	(2,49,070.00)

Adjustment for increase / (decrease) in operating liabilities:

Loans - Intra Unit	2,51,894.25
For Sundry Credit Balances	5,83,601.75
Total	8,35,496.00

Net cash flow from / (used in) operating activities (A)	1,58,27,409.82
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Cash flow from investing activities

Capital expenditure on fixed assets (refer Note 8)	(34,57,881.00)
Net cash flow from / (used in) investing activities (B)	(34,57,881.00)

Net cash flow from / (used in) financing activities (C)	-
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Net increase / decrease in Cash & Bank Balances	1,23,69,528.82
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Cash & Bank Balances at beginning of the year	6,35,33,231.59
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Cash & Bank Balances at end of the year	7,59,02,760.41
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Reconciliation of Cash & Bank Balances with the Balance Sheet:

Cash and Bank Balances (Refer Note 12)	95,26,188.41
Fixed Deposit with Bank (Refer Note 12)	6,63,76,572.00
Total	7,59,02,760.41

As per our report of even date.

For Merchant & Babaria Chartered Accountants LLP
ICAI FRN 117755W / W/100920

Jayesh R Chugh
Partner
Membership No:142896



For and on behalf of the Institution

Dr. Ramjan Ahamad Khatik
Head of Institution



Place: Mumbai
Date: 29/08/2023

Place: Mumbai
Date: 29/08/2023

All Kalsekar Technical Campus School of Pharmacy (Code:3439)

Notes forming part of the financial statements

Note 7 Investments

Particulars	As at 31 March, 2023
	₹
Mutual Fund	-

