

Mehra & Sistani
Chartered Accountants
New Delhi

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT 1961
IN THE CASE OF CHARITABLE OR RELIGIOUS OR INSTITUTION**

We have examined the Balance Sheet of CHILD HEALTH FOUNDATION as at 31st March, 2013 and the Profit and Loss Account for the year ended on that date which are in agreement with the books of account maintained by the said foundation.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the trust so far as appears from our examination of the books.

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 trust as at 31st March 2013 and
- ii) In the case of the Income and Expenditure Account of the Excess Income Over Expenditure for the accounting year ending on 31-03-2013.

The prescribed particulars are annexed hereto.

New Delhi.
Dated : 6th September, 2013.



For Mehra & Sistani
Chartered Accountants

B. S. Sistani

(B. S. Sistani)
Partner
Membership No.80301
F.R.No.000409N

STATEMENT OF PARTICULARS

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to Charitable of religious purposes in India during the year. : Rs.14,28,261/-
2. Whether the trust/institution has exercised the option under clause(2) of the Explanation to Section 11(1) if so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. : Rs.6,00,000
3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in-part only for such purposes. : Rs.3,57,536/-
4. Amount of income eligible for exemption under section 11(i)(c) Give details. : NIL
5. Amount of income, in addition to the amount referred to in item 3 above accumulated or set a part for specified purposes under Section 11(2) : NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b)? if so the details thereof. : N.A.
7. Whether any part of the income in respect of which an option was exercised under clause(2) of the Explanation to Section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) if so the details thereof. : No.
8. Whether during the previous year any part of income accumulated or set apart for specified purposes under Section 11(2) in any earlier year. : No.
 - a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or : NIL
 - b) has ceased to remain invested in any security referred to in section 11(2) (b) (1) or deposited in any account referred to in section 11(2) (ii) or section 11(2) (iii) or : NIL
 - c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? if so the details thereof. : NIL



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT
OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the (hereinafter referred to in this Annexure as such person if so give details of the amount rate of interest charged and the nature of security if any. : NIL
2. Whether any land, building or other property of the trust institution was made, or continued to be made, available for the use of any such person during the previous year? if so give details of the property and the amount of rent or compensation charged, if any : NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? if so give details. : NIL
4. Whether services of the trust/institution were made available to any such person during the previous year if so, give details thereof together with remuneration or compensation received, if any. : NIL
5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? if so give details thereof together with the consideration paid. : NIL
6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? if so give details thereof together with the consideration received. : NIL
7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? if so give details thereof together with the amount of income or value of property so diverted. : NIL
8. Whether the income or property of the trust institution was used or applied during the previous year for the benefit of any such person in any other manner? if so give details. : NIL



III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S.No.	Name and Address of the concern.	Where the concern is a company, number and class of shares held.	Nominal Value of the investment.	Income from the investment.	Whether the amount in Col.4 Exceeded 5 percent of the concern during the previous year say Yes/No.
NIL	NIL	NIL	NIL	NIL	NIL



Child Health Foundation

Balance Sheet as at 31st March, 2013

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>Amount (Rs.)</u>
Corpus Fund	4,000.00	Fixed Assets	89,136.00
<u>Excess Of Income over Expenditure</u>		<u>Current Assets</u>	
Balance C/f	59425.00	TDS F.Y. 2011-2012	49,700.00
Add: Current Year Excess	<u>1044450.80</u>	TDS F.Y. 2012-2013	236,853.00
Audit Fee Payable	16,854.00	Indian Overseas Bank	724,270.52
Professional Charges Payable	11,236.00	Yes Bank Ltd	35,707.28
		Cash in Hand	299.00
	<u>1,135,965.80</u>		<u>1,135,965.80</u>

For Child Health Foundation

 
Trustee Trustee

Place : New Delhi.

Date : 6th September, 2013

As per our Report of Even Date

For Mehra & Sistani
Chartered Accountants



(B. S. Sistani)

Partner

Membership No.80301


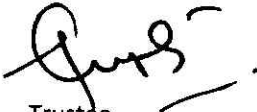


Child Health Foundation

Income and Expenditure A/c for the period ended 31st March, 2013

<u>Income</u>	<u>Amount (Rs.)</u>
By Grants	2,368,538.00
By Interest Income From Saving Bank A/c	15,038.28
	<u>2,383,576.28</u>
<u>Expenditure</u>	
To Audit Fee	16,854.00
To Bank Charges	137.50
To Conveyance Expenses	78,721.00
To Depreciation	30,109.00
To Medical Program Expenses	132,140.00
To Miscellaneous Expenses	1,000.00
To Postage & Courier	4,140.00
To Printing & Stationery	38,440.50
To Professional Charges	162,922.00
To Repair & Maintenance	9,845.00
To Salary	172,800.00
To Telephone Expenses	1,752.00
To Transportation Charges	1,200.00
To Travelling Expenses	341,274.48
To Boarding & Lodging Charges for Medical Programme	347,790.00
To Excess Of Income Over Expenditure	1,044,450.80
	<u>2,383,576.28</u>

For Child Health Foundation

 
Trustee Trustee

Place : New Delhi.

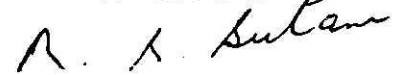
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As per our Report of Even Date

For Mehra & Sistani

Chartered Accountants



(B. S. Sistani)

Partner

Membership No.80301

Child Health Foundation

Receipt & Payments A/c for the Period Ended 31st March 2013

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To <u>Opening Balance</u>		By Bank Charges	137.50
Indian Overseas Bank	6,670.00	By Boarding & Lodging Charges for Medical Prog.	347,790.00
Cash	<u>7,055.00</u>	By Conveyance Expenses	78,721.00
	13,725.00	By Computer & Printer	95,575.00
To Saving Bank Interest	15,038.28	By Furniture & Fixture	13,570.00
		By Medical Program Expenses	132,140.00
To Grants	2,131,685.00	By Mobile	6,600.00
		By Miscellaneous Expenses	1,000.00
		By Office Equipments	3,500.00
		By Postage & Courier	4,140.00
		By Printing & Stationery	38,440.50
		By Professional Charges	151,686.00
		By Repair & Maintenance	9,845.00
		By Salary	172,800.00
		By Telephone Expenses	1,752.00
		By Transportation Charges	1,200.00
		By Travelling Expenses	341,274.48
		<u>By Closing Balance</u>	
		Indian Overseas Bank	724,270.52
		Yes Bank Ltd	35,707.28
		Cash	<u>299.00</u>
			760,276.80
	<u><u>2,160,448.28</u></u>		<u><u>2,160,448.28</u></u>

For Child Health Foundation



Trustee



Trustee

Place : New Delhi.

Date : 6th September, 2013



As per our Report of Even Date

For Mehra & Sistani

Chartered Accountants



(B. S. Sistani)

Partner

Membership No.80301

Child Health Foundation

Depreciation Chart As On 31st March, 2013

Assets	Rate of Dep.	WDV as on 01/04/2012	Addition		Total	Depreciation	WDV as on 31/3/2013
			< 180 days	> 180 Days			
Computer	60%	-	-	95,575	95,575	28,673	66,902
Furniture & Fixture	10%	-	-	13,570	13,570	678	12,892
Mobile	15%	-	-	6,600	6,600	495	6,105
Office Equipment	15%	-	-	3,500	3,500	263	3,237
Total		-	-	119,245	119,245	30,109	89,136

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