

Mehra & Sistani
Chartered Accountants
New Delhi

FORM NO 10B

(See rule 17B)

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

We have examined the Balance Sheet of **Child Health Foundation** (PAN AABTC-1888-M) as at 31st March, 2014 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

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 head office and the branches of the above named institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below :

In our opinion and to the best of our information, and according to information given to us, the said account give a true and fair view.

- i) In the case of the Balance Sheet, of the state of affairs of the above named institution as at 31st March, 2014 and
- ii) In the case of Income and Expenditure Account, of the Excess of Expenditure over Income of its accounting year ending on 31st March, 2014.

The prescribed particulars are annexed hereto.

New Delhi
Dated : 8th August, 2014.



For Mehra & Sistani
Chartered Accountants

B. S. Sistani

(B. S. Sistani)
Partner
Membership No.080301

STATEMENT OF PARTICULARS

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of Income of the previous year applied to Charitable or religious purposes in India during the year. Rs. 10,48,298/-
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.95,000/-
3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent if dose not exceed 15 percent of the Income derived from property held under trust wholly/impart only for such purposes. ~~NIL~~ 95 828
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). N.A
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 ceases 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)(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 expire 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 by or on behalf of the trust/institution during the previous year from any such person ? of so give details thereof together with the consideration paid. NIL

6. Whether 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 any 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 year	Nominal Value of the investment	Income from the Investment	Whether the amount in Col.4 Exceeded 5 per cent of the concern during the previous say Yes/No
1.	NIL	NIL	NIL	NIL	NIL



CHILD HEALTH FOUNDATION

ANNEXURE

<u>Income applied for Charitable Purpose</u>	<u>Amount (Rs.)</u>
<u>Revenue Expenditure</u>	1,076,976
Less: Depreciation	<u>55,839</u>
	1,021,137
<u>Capital Expenditure</u>	
Fixed Assets Purchased	<u>27,161</u>
	1,048,298
Less: Utilised Under Section 11(1) Explanation clause (2)	<u>600,000</u>

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Child Health Foundation

Balance Sheet as at 31st March, 2014

<u>Liabilities</u>	<u>Amount (Rs.)</u>	<u>Assets</u>	<u>Amount (Rs.)</u>
Corpus Fund	4,000	Fixed Assets	60,458
<u>Excess Of Income over Expenditure</u>		<u>Current Assets</u>	
Balance C/f	1,103,876	TDS F.Y. 2011-2012	49700
Add: Current Year Excess	<u>-438,120</u>	TDS F.Y. 2012-2013	236853
	665,756	TDS F.Y. 2013-2014	<u>60000</u>
			346,553
<u>Current Liability</u>		<u>Cash and Bank Balance</u>	
Audit Fee Payable	16,854	Indian Overseas Bank	257,466
Professional Charges Payable	<u>11,236</u>	Yes Bank Ltd	30,135
	28,090	Cash in Hand	<u>3,234</u>
			290,835
	<u>697,846</u>		<u>697,846</u>

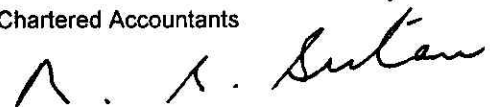
For Child Health Foundation


Trustee  Trustee 

Place : New Delhi
Date : 8th August, 2014

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, 2014

<u>Income</u>	<u>Amount (Rs.)</u>
By Grants	600,000
By Interest Income From Saving Bank A/c	38,856
By Excess of Expenditure over Income	438,120
	<hr/> <u>1,076,976</u> <hr/>
<u>Expenditure</u>	
To Audit Fee	16,854
To Bank Charges	230
To Conveyance Expenses	54,965
To Depreciation	55,839
To Medical Program Expenses	665,930
To Miscellaneous Expenses	4,196
To Office Maintenance	7,772
To Postage & Courier	3,221
To Printing & Stationery	24,056
To Professional Charges	56,180
To Repair & Maintenance	10,214
To Salary	155,400
To Telephone Expenses	6,199
To Travelling Expenses	15,920
	<hr/> <u>1,076,976</u> <hr/>

For Child Health Foundation

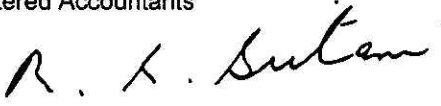

Trustee

Place : New Delhi
Date : 8th August, 2014



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 2014

<u>Receipts</u>	<u>Amount (Rs)</u>	<u>Payments</u>	<u>Amount (Rs)</u>
To <u>Opening Balance</u>		To Audit Fee	16,854
Indian Overseas Bank	724,271	To Bank Charges	230
Yes Bank	35,707	To Boarding and Lodging	5,500
Cash	<u>299</u>	To Conveyance Expenses	54,965
	760,277	To Medical Program Expenses	665,930
To Saving Bank Interest	38,856	To Miscellaneous Expenses	4,196
		To Office Maintenance	7,772
To Grants	540,000	To Postage & Courier	3,221
		To Printing & Stationery	24,056
		To Professional Charges	56,180
		To Repair & Maintenance	10,214
		To Salary	155,400
		To Telephone Expenses	6,199
		To Travelling Expenses	10,420
		To Purchase of Fixed Assets	27,161
		By <u>Closing Balance</u>	
		Indian Overseas Bank	257,466
		Yes Bank Ltd	30,135
		Cash	<u>3,234</u>
			290,835
	<u><u>1,339,133</u></u>		<u><u>1,339,133</u></u>

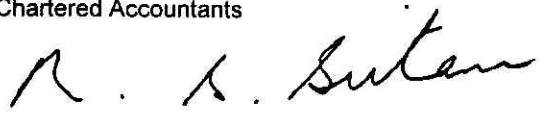
For Child Health Foundation

Trustee  Trustee

Place : New Delhi
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As per our Report of Even Date
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Chartered Accountants




(B. S. Sistani)
Partner
Membership No.80301

Child Health Foundation

Depreciation Chart As On 31st March, 2014

Assets	Rate of Dep.	WDV as on 04/01/2013	Addition		Total	Depreciation	WDV as on 31/03/2014
			Before 30.09	After 30.09			
Computer	60%	66,902	16,795	9,166	92,863	52,968	39,895
Furniture & Fixture	10%	12,892	-	-	12,892	1,289	11,603
Mobile	15%	6,105	-	-	6,105	916	5,189
Office Equipment	15%	3,237	1,200	-	4,437	666	3,771
Total		89,136	17,995	9,166	116,297	55,839	60,458

Pradeep


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