

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, 2019 and the Income and Expenditure Account for the year ended on that date which is 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, 2019 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, 2019.

The prescribed particulars are annexed hereto.

Place: New Delhi
Dated: 24th September, 2019



For Mehra & Sistani
Chartered Accountants
FRN. 000409N

(B. S. Sistani)
Partner
Membership No.080301
UDIN: 19080301AAAAIA6176

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.5,76,163/- |
| 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. | No |
| 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 |
| 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 been invested or deposited in the manner laid down in section 11(2)(b)? if so the details thereof. | <u>N.A.</u> |
| 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. | <u>NO.</u> |
| 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. | <u>NO.</u> |
| 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 | <u>NIL</u> |
| 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 | <u>NIL</u> |
| 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. | <u>NIL</u> |



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
I.	NIL	NIL	NIL	NIL	NIL



Child Health Foundation

BALANCE SHEET

As on 31st March, 2019

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Corpus Fund	4,000	Fixed Assets	2,24,894
Excess Of Income over Expenditure		Current Assets	
Balance B/F	24,65,226	Cash and Bank Balance	
Add: Excess of Income Over Expense	(6,17,892)	Indian Overseas Bank	2,60,580
		Yes Bank Ltd	13,72,731
		Cash in Hand	282
Current Liabilities			16,33,593
Expenses Payable	56,853	TDS F.Y. 2014-2015	49,700
			49,700
	19,08,187		19,08,187

Monisha Choudhury
(Dr. Monisha Choudhury)
Member

Naveen Thacker
(Dr. Naveen Thacker)
Secretary

As per our Report of Even Date
For Mehra & Sistani
Chartered Accountants

B. S. Sistani

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

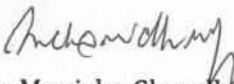
Place : New Delhi.
Dated : 24/09/2019

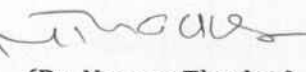


Child Health Foundation

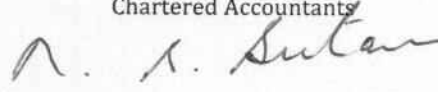
INCOME & EXPENDITURE A/C
For the Period Ended on 31st. March,2019

Particulars	Amount (Rs.)
<u>Income</u>	
By Interest Income From Saving Bank A/c	1,07,060
	1,07,060
<u>Expenditure</u>	
To Audit Fee	35,400
To Accounting Charges	32,500
To Bank Charges	252
To Repair & Maintenance	12,403
To Depreciation	67,959
To Postage & Courier	8,120
To Printing & Stationery	3,597
To Professional Charges	2,89,100
To Office Expenses	1,480
To Salary	98,092
To Telephone Expenses	1,970
To Website Development Expenses	72,157
To Interest on Tds late Payment	87
To Unclaimed Balance Written Off	8,586
To Internet Expenses	12,000
To Medical Program Expenses	
-Boarding and Lodging for Prog. Participants	2,840
-Other Workshop Expenses	20,754
-Travelling Expenses for Prog. Participants	57,655
To Excess o (transferred to Balance Sheet)	(6,17,892)
	1,07,060


(Dr. Monisha Choudhury)
Member


(Dr. Naveen Thacker)
Secretary

As per our Report of Even Date
For Mehra & Sistani
Chartered Accountants



Place : New Delhi.
Dated : 24/09/2019



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

Child Health Foundation

RECEIPTS & PAYMENTS A/C
For the Period Ended on 31st March, 2019

Receipts	Amount (Rs)	Payments	Amount (Rs)
By Opening Balance		To Audit Fee	17,700
Indian Overseas Bank	2,51,716	To Accounting Charges	30,250
Yes Bank Ltd	18,51,799	To Bank Charges	252
Yes Bank Ltd(FCRA)	4,714	To Repair & Maintenance	3,600
Cash	10,580	To Postage & Courier	8,120
	21,18,809	To Printing & Stationery	3,597
		To Professional Charges	2,61,722
By Saving Bank Interest	1,07,060	To Office Expenses	1,480
		To Salary	98,092
		To Telephone Expenses	1,970
		To Website Development Expenses	72,157
		To Medical Program Expense	81,249
		To Internet Expenses	12,000
		To Interest on TDS late payment	87
		By Closing Balance	
		Indian Overseas Bank	2,60,580
		Yes Bank Ltd (FCRA)	-
		Yes Bank Ltd	13,72,731
		Cash	282
			16,33,593
	22,25,869		22,25,869

Monisha Choudhury

(Dr. Monisha Choudhury)
Member

Dr. Naveen Thacker

(Dr. Naveen Thacker)
Secretary

As per our Report of Even Date
For Mehra & Sistani
Chartered Accountants

B. S. Sistani

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

Place : New Delhi.
Dated : 24/09/2019



Child Health Foundation

Depreciation Chart As On 31st March, 2019

Assets	Rate of Dep.	WDV as on 01/04/2018	Before 180 Days	After 180 Days	Total	Depreciation	WDV as on 31/03/2019
Computer	40%	1,01,930	-	-	1,01,930	40,772	61,158
Furniture & Fixture	10%	29,031	-	-	29,031	2,903	26,128
Mobile	15%	3,241	-	-	3,241	486	2,755
Printer	15%	13,647	-	-	13,647	2,047	11,600
Office Equipment	15%	1,45,004	-	-	1,45,004	21,751	1,23,253
Total		2,92,853	-	-	2,92,853	67,959	2,24,894



Mehra & Sistani

For Child Health Foundation
Mehra & Sistani
Authorized Signatory