

# 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 31<sup>st</sup> March, 2021 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 31<sup>st</sup> March, 2021 and
- ii) In the case of Income and Expenditure Account, of the Excess of Expenditure Over Income of its accounting year ending on 31<sup>st</sup> March, 2021.

The prescribed particulars are annexed hereto.

Place: New Delhi  
Dated: 4<sup>th</sup> September, 2021



For Mehra & Sistani  
Chartered Accountants  
FRN. 000409N

*B. S. Sistani*

(B. S. Sistani)  
Partner

Membership No.080301  
UDIN: 21080301AAAAMC4407

## 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.73,242/-<br>(As per Annexure) |
| 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. | NIL                              |
| 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).   | NIL                              |
| 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.  | NIL                              |
| 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.  |                                  |
| 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  | No                               |
| 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  | No                               |
| 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.                       | No                               |



**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**

**ANNEXURE**

<b><u>Income applied for Charitable Purpose</u></b>	<b><u>Amount (Rs.)</u></b>
<b><u>Revenue Expenditure</u></b>	11,23,729
Less: Interest on TDS	383
Less: Depreciation	91,350
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	10,31,996
Add: Capital Expenditure	1,05,461
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	11,37,457
Less: Utilised Under Section 11(2)	6,19,259
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	5,18,198
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Income Applied for Charitable Purpose During the Year	<b>73,242</b>
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Note:- Restricted to Rs.73,242 which is income for the year. Rs.6,19,259 is utilised under section 11(2) out of income accumulated in earlier year.



**Child Health Foundation**

**BALANCE SHEET**

**As on 31st March, 2021**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Corpus Fund	4,000	Fixed Assets	2,55,970
<u>Excess Of Income over Expenditure</u>		<b>Current Assets</b>	
Balance B/F	35,67,189	<b>Cash and Bank Balance</b>	
Add: Excess of Income Over Expense	(10,50,487)	Indian Overseas Bank	18,20,931
		Yes Bank Ltd	31,815
		Cash in Hand	12,813
<b>Current Liabilities</b>			18,65,559
Expenses Payable	38,900	<b>Other Current Asset</b>	
		Pre-paid Expenses	6,333
		TDS F.Y. 2011-12	49,700
		TDS F.Y. 2019-20	3,82,040
			4,38,073
	<b>25,59,602</b>		<b>25,59,602</b>

*Vineet*  
(Dr. Vineet Saxena)  
Member

*Naveen*  
(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 :

04 SEP 2021



**Child Health Foundation**

**INCOME & EXPENDITURE A/C**

**For the Period Ended on 31st, March, 2021**

<b>Particulars</b>	<b>Amount (Rs.)</b>
<b><u>Income</u></b>	
By Grant Received	-
By Donation Received	-
By Interest Income From Saving Bank A/c	73,242
	<b>73,242</b>
<b><u>Expenditure</u></b>	
To Audit Fee	35,400
To Bank Charges	71
To Repair & Maintenance	48,389
To Depreciation	91,350
To Postage & Courier	2,260
To Printing & Stationery	9,275
To Professional Charges	63,000
To Rent	1,35,000
To Office Expenses	7,207
To Salary	1,08,560
To Telephone Expenses	3,575
To Interest on Tds late Payment	383
To Medical Program Expenses	
-Professional Charges	5,35,970
-Webminar Expenses	72,921
-Travelling Expenses for Prog. Participants	10,369
To Excess of Income over Expenditure (transferred to Balance Sheet)	(10,50,487)
	<b>73,242</b>

*Vineet*  
(Dr. Vineet Saxena)  
Member

*Naveen*  
(Dr. Naveen Thacker)  
Secretary

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

Place : New Delhi.

Dated : 04 SEP 2021



*B. S. Sistani*  
( B. S. Sistani )  
Partner

Membership No.080301

**Child Health Foundation**

**RECEIPTS & PAYMENTS A/C**  
**For the Year Ended on 31st March, 2021**

<b>Receipts</b>	<b>Amount (Rs)</b>	<b>Payments</b>	<b>Amount (Rs)</b>
<b>By Opening Balance</b>		To Audit Fee	35,400
Indian Overseas Bank	28,29,908	To Bank Charges	71
Yes Bank Ltd	36,544	To Repair & Maintenance	44,889
Cash	56,928	To Purchase of Fixed Assets	1,05,461
	29,23,380	To Postage & Courier	2,260
		To Printing & Stationery	9,275
		To Professional Charges	1,15,350
By Saving Bank Interest	73,242	To Rent	1,35,000
By Advances received back	1,00,460	To Office Expenses	7,207
		To Salary	1,47,060
		To Telephone Expenses	3,575
		To Website Development Expenses	6,333
		To Interest on Tds late Payment	383
		To Medical Program Expenses	6,19,259
		<b>By Closing Balance</b>	
		Indian Overseas Bank	18,20,931
		Yes Bank Ltd	31,815
		Cash	12,813
			18,65,559
	<b>30,97,082</b>		<b>30,97,082</b>

*Vineet*  
(Dr. Vineet Saxena)  
Member

*Naveen*  
(Dr. Naveen Thacker)  
Secretary

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

*B. S. Sistani*

Place : New Delhi.

Dated : 04 SEP 2021



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





Child Health Foundation

Depreciation Chart As On 31st March, 2021

Assets	Rate of Dep.	WDV as on 01/04/2020	Before 180 Days	After 180 Days	Total	Depreciation	WDV as on 31/03/2021
Computer	40%	77,169	84,542	-	1,61,711	64,684	97,027
Furniture & Fixture	10%	23,515	-	-	23,515	2,352	21,163
Mobile	15%	9,141	20,919	-	30,060	4,509	25,551
Printer	15%	27,269	-	-	27,269	4,090	23,179
Office Equipment	15%	1,04,765	-	-	1,04,765	15,715	89,050
<b>Total</b>		<b>2,41,859</b>	<b>1,05,461</b>	<b>-</b>	<b>3,47,320</b>	<b>91,350</b>	<b>2,55,970</b>



**Child Health Foundation**  
**Grouping of Balance Sheet and Income & Expenditure A/c**  
**For the Year Ended 31st March, 2021**

<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
TDS Payable	-
Audit Fee Payable	35,400
Salary Payable	-
Other Expenses Payable	3,500
<b>Total</b>	<b>38,900</b>

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