

# 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, 2022 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, 2022 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, 2022.

The prescribed particulars are annexed hereto.

Place: New Delhi

Dated: 24<sup>th</sup> September, 2022



For Mehra & Sistani  
Chartered Accountants  
FRN. 000409N

(B. S. Sistani)  
Partner

Membership No.080301

UDIN: 22080301AVBNQB2387

## 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.24,01,870/-  
(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 does not exceed 15 percent of the Income derived from property held under trust wholly/impart only for such purposes. Rs.3,53,971/-
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.    | <u>NIL</u> |
| 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. | <u>NIL</u> |
| 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.                                                                                                                                 | <u>NIL</u> |
| 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.                                                                     | <u>NIL</u> |
| 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.                                             | <u>NIL</u> |
| 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.                                                          | <u>NIL</u> |
| 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.                                            | <u>NIL</u> |
| 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.                                                                                       | <u>NIL</u> |





**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



BALANCE SHEET

**As on 31st March, 2022**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Corpus Fund		Fixed Assets	2,47,756
Excess Of Income over Expenditure		<b>Current Assets</b>	
Balance B/F	25,16,702	<b>Cash and Bank Balance</b>	
Add: Excess of Income Over Expense	(6,48,002)	Indian Overseas Bank	11,95,618
		Yes Bank Ltd	-
		Cash in Hand	26,206
<b>Current Liabilities</b>		<b>Other Current Asset</b>	
Expenses Payable		TDS F.Y. 2011-12	49,700
		TDS F.Y. 2019-20	3,82,040
		TDS F.Y. 2021-2022	6,780
			4,38,520
			<b>19,08,100</b>

19,08,100	For CHILD HEALTH FOUNDATION
-----------	-----------------------------

Vineel

**TRUSTEE**

(Dr. Vineet Saxena) (Dr. Naveen Thacker)  
Member Secretary

**TRISTEE**  
As per our Report effective

**For Mehra & Sistani  
Chartered Accountants**

Chartered Accountants  
R. S. Suleman

( B. S. Sistani )  
Partner

Membership No.080301



Place : New Delhi.

**Dated :**

24 SEP 2022

**Child Health Foundation**

**INCOME & EXPENDITURE A/C**  
**For the Year Ended on 31st, March, 2022**

Particulars	Amount (Rs.)
<b><u>Income</u></b>	
By Grant Received	23,59,805
By Interest Income From Saving Bank A/c	42,065
	<b>24,01,870</b>
<b><u>Expenditure</u></b>	
To Accounting Charges	36,000.00
To Audit Fee	35,400.00
To Bank Charges	129.80
To Repair & Maintenance	22,440.00
To Depreciation	65,301.00
To Postage & Courier	1,635.00
To Printing & Stationery	14,405.00
To Professional Charges	59,100.00
To Rent	1,80,000.00
To Office Expenses	34,466.18
To Salary	5,38,833.34
To Telephone Expenses	10,653.00
To Medical Program Expenses	
-Professional Charges	12,55,500.00
-Webminar Expenses	28,874.00
-Webiste Development Expenses	6,81,140.00
-Boarding & Loading for Prog Participants	4,773.00
-Travelling Expenses for Prog. Participants	81,222.07
To Excess of Income over Expenditure (transferred to Balance Sheet)	(6,48,002)
	<b>24,01,870</b>

For CHILD HEALTH FOUNDATION

*Vineet*

**TRUSTEE**

(Dr. Vineet Saxena)  
Member

(Dr. Naveen Thacker)  
Secretary

For CHILD HEALTH FOUNDATION

*Mehra*

**TRUSTEE**

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

*B. S. Sistani*

Place : New Delhi.

Dated : **24 SEP 2022**



( B. S. Sistani )  
Partner

Membership No.080301



**Child Health Foundation**

**RECEIPTS & PAYMENTS A/C**  
**For the Year Ended on 31st March, 2022**

<b>Receipts</b>	<b>Amount (Rs)</b>	<b>Payments</b>	<b>Amount (Rs)</b>
By <u>Opening Balance</u>		To Accounting charges	36,000.00
Indian Overseas Bank	18,20,931.48	To Bank Charges	129.80
Yes Bank Ltd	31,814.56	To Expenses Payable	38,900.00
Cash	12,813.00	To Repair & Maintenance	22,440.00
	18,65,559.04	To Purchase of Fixed Assets	57,087.00
By Grants Received	23,53,025.00	To Postage & Courier	1,635.00
By Saving Bank Interest	42,065.00	To Printing & Stationery	14,405.00
By Loan Received	36,000.00	To Professional Charges	59,100.00
		To Rent	1,80,000.00
		To Office Expenses	34,466.18
		To Salary	5,38,833.34
		To Telephone Expenses	10,653.00
		To Medical Program Expenses	20,45,176.07
		To Repayment of Loan	36,000.00
		By <u>Closing Balance</u>	
		Indian Overseas Bank	11,95,617.65
		Yes Bank Ltd	-
		Cash	26,206.00
			12,21,823.65
	<b>42,96,649.04</b>		<b>42,96,649.04</b>

For CHILD HEALTH FOUNDATION

For CHILD HEALTH FOUNDATION

(Dr. Vineet Saxena)  
Member

*Vineet*  
**TRUSTEE**

(Dr. Naveen Thacker )  
Secretary

*N. S. Sistani*  
**TRUSTEE**  
As per our Report of Even Date  
For Mehra & Sistani  
Chartered Accountants

Place : New Delhi.

Dated : **24 SEP 2022**



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

# Child Health Foundation

## Depreciation Chart As On 31st March, 2022

Assets	Rate of Dep.	WDV as on 01/04/2021	Before 180 Days	After 180 Days	Total	Depreciation	WDV 31/03
Computer	40%	97,027	-	-	97,027	38,811	
Furniture & Fixture	10%	21,163	-	23,001	44,164	3,266	
Mobile	15%	25,551	-	-	25,551	3,833	
Printer	15%	23,179	-	-	23,179	3,477	
Office Equipment	15%	89,050	-	34,086	1,23,136	15,914	1
<b>Total</b>		<b>2,55,970</b>	<b>-</b>	<b>57,087</b>	<b>3,13,057</b>	<b>65,301</b>	<b>2</b>

For CHILD HEALTH FOUNDATION

*Vineet*  
TRUSTEE

For CHILD HEALTH FOUNDATION

*Anand*  
TRUSTEE