

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
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INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Emmanuel Hospital Association

Opinion

1. We have audited the financial statements of Emmanuel Hospital Association, a Society registered under Societies Registration Act, 1860 which comprises the Balance Sheet as at March 31, 2020 and related Income and Expenditure Account for the year ended on that date annexed thereto and notes to the financial statements, including a summary of significant accounting policies.
2. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020 and have been prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. We draw attention to Note 2 of the financial statements regarding erroneous omission of the accounting of transfer of land in kind in an earlier year for which the required accounting adjustment is made during the current year.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

5. The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial statements of the entity in accordance with the accounting principles generally accepted in India including the Accounting Standards issued by ICAI to the extent applicable. This responsibility includes maintenance of adequate accounting records; safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that



are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

6. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
7. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books;
- (iii) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.



Place: New Delhi
Date : October 29, 2020

(Rajesh Sethi)

Partner

Membership No. 85669

UDIN: 20085669AAAADM9667

For J.C. Bhalla & Co.

Chartered Accountants

FRN: 001111N

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated (FC, General & Projects) Account
Balance Sheet as at 31st March 2020



(In INR)


Particulars	Schedule	As at 31st March 2020	As at 31st March 2019
LIABILITIES			
General Fund			
Reserves & Surplus	1	40,666,636	56,621,241
Designated Funds	2	50,212,217	50,212,217
Funds & Liabilities			
Earmarked Project Funds	3A to 3E	51,172,323	51,469,992
Other Current Liabilities			
Other Payables	4	5,640,174	4,051,806
Total		147,691,350	162,355,256
ASSETS			
Fixed Assets	5	40,240,139	45,722,266
Current Assets			
Cash & Bank Balances	6	98,469,916	103,343,947
Other Current Assets			
Advances	7	155,000	855,079
Others	8	8,826,295	12,433,964
Total		147,691,350	162,355,256

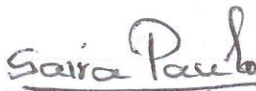
Schedules 1 to 13 referred to above form an integral part of the Financial Statement.
Subject to our separate report of even date

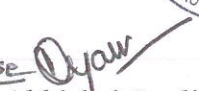

Rajesh Sethi
Partner
M. No. 085669
For and on Behalf of
J. C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N



For and on behalf of
Emmanuel Hospital Association


Thampy Mathews
Treasurer


Dr Saira Paulose
Executive Director


Abhishek Lyall
Finance Director



Place: New Delhi
Date : October 28, 2020

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated (FC, General & Projects) Account
Income and Expenditure Account for the Year Ended 31st March 2020



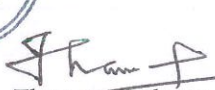
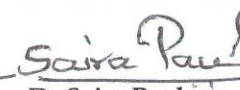
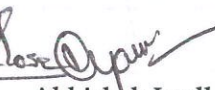
(In INR)			
Particulars	Schedule	For the Year ended 31st March 2020	For the Year ended 31st March 2019
INCOME			
Voluntary Contributions & Donations	9	161,714,949	186,130,696
Interest Earned	10	7,185,690	6,288,156
Other Receipts		3,849,222	944,086
Profit on Sale of Assets		-	2,941
Total (A)		172,749,861	193,365,879
EXPENDITURE			
Administrative Expenses			
Staff Salary and Benefits	11	22,084,274	21,896,782
Travelling Expenses		1,367,882	1,181,581
Office & Other Supplies		118,077	165,139
Printing and Stationery		131,048	278,836
Promotional Expenses		42,357	86,420
Repairs & Maintenance		2,141,288	2,069,453
Communications		263,740	385,913
Conference, Meetings and Workshops		2,631,046	1,026,220
Hospitality		49,130	60,834
Legal and Professional Expenses		1,917,363	1,413,299
Utility		473,543	531,650
Rent		20,060	-
Bank Charges		67,279	72,206
Membership and Affiliation Fee		42,000	231,800
Taxes & Duties		30,368	49,876
Loss on Sale of Assets		192,054	-
Audit Fees (including GST)		708,000	708,000
Project Expenses	12	150,999,449	164,909,604
Depreciation		2,453,121	3,049,462
Total (B)		185,732,079	198,117,075
Balance being Excess /(Deficit) of Income over expenditure (A-B)		(12,982,218)	(4,751,195)

Schedules 1 to 13 referred to above form an integral part of the Financial Statement.
Subject to our separate report of even date


Rajesh Sethi
Partner
M. No. 085669
For and on Behalf of
J. C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N



For and on behalf of
Emmanuel Hospital Association

  
Thampy Mathews **Dr Saira Paulose** **Abhishek Lyall**
Treasurer Executive Director Finance Director



Place : New Delhi
Date : October 28, 2020

EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account
Schedules attached to and forming part of the Balance Sheet



Schedule 1
Reserves & Surplus

	(In INR)	
Particulars	As at 31 March 2020	As at 31 March 2019
Reserve & Surplus as per Last Year Balance Sheet	56,621,241	61,556,430
Add: Transferred From Project Payable	171,971	-
Sub Total (A)	56,793,212	61,556,430
Less: Land Adjustment of earlier year	3,144,358	-
Less: Transferred to Project Payable	-	183,993
Less: Excess of Expenditure over income	12,982,218	4,751,196
Sub Total (B)	16,126,576	4,935,189
Total (A-B)	40,666,636	56,621,241

Schedule 2
Designated Funds

	(In INR)	
Particulars	As at 31 March 2020	As at 31 March 2019
Building Funds as per Last Year Balance Sheet	50,073,314	50,073,314
Less : Withdrawal during the year	-	-
Sub Total (A)	50,073,314	50,073,314
Asset Acquisition Fund as per Last Year Balance Sheet		
Opening Balance	138,903	138,903
Sub Total (B)	138,903	138,903
Total (A+B)	50,212,217	50,212,217



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EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 3A
Earmarked Funds

Foreign Contribution

(In INR)

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest during the year 2019-20	Payment during the year 2019-20	Closing Balance as on 31st March 2020
Palliative Care					
Global Developement Grroup Project	199,594	94,200	-	305,166	-11,372
Medic Associates International	25,230	1,997,623	-	1,992,762	30,091
PC General	2,966,381	272,019	-	1,399,573	1,838,827
Rajiv Hong Kong	36,110	-10,000	-	9,952	16,158
Savitri Wahney UK	-	9,562,164	22,405	8,605,592	978,977
Savitri Wahney Trust	1,383,708	-	-	380,056	1,003,652
Total	4,611,023	11,916,006	22,405	12,693,101	3,856,333

Disaster Management & Mitigaton					
Begusarai Flood Relief Project	77,961	-	-	-	77,961
Bihar Flood Relief - 2019	-	6,083,317	-	5,979,977	103,340
DRR Pilot Project Bihar (DVN)	-	1,500,000	-	99,694	1,400,306
EHA Arambh Food for Work Project	112,365	-	-	-	112,365
Heal Project (DVN)	257,847	-	-	-	257,847
Himalayan Earthquake Relief 2015	904,815	-	-	-	904,815
Hospital Safety Wkshop 2017-CBM	12,706	-	-	-	12,706
Kerala Flood Relief - 2018	1,727,834	-	-	1,615,905	111,929
Kishanganj Fire-Bihar2017-DVN-TAI-MCC	217,459	-	-	-	217,459
Total	3,310,987	7,583,317	-	7,695,576	3,198,728



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EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 3B

(In INR)

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest during the year 2019-20	Payment during the year 2019-20	Closing Balance as on 31st March 2020
Community Health Projects					
Proof of Concept Grant	-	1,432,574	-	711,464	721,110
CH Coordination - Tear Aus	2,537	1,126,472	105,824	1,171,418	63,415
CHDP - Champa	-	2,474,275	-	2,190,000	284,275
CHDP - Fatehpur	388,490	2,036,912	-	2,240,000	185,402
Sahyog Project	16,182	-	-	-	16,182
SHIFA Mental Health Project	4,358	2,924,193	-	2,928,551	-
UP Urban Project	1,145,168	6,981,930	36,360	7,140,282	1,023,176
Tear AUS Workshop	3,222	-	-	-	3,222
Psychosocial Research	96,708	-	-	-	96,708
Inclusion Project	-	1,391,077	-	510,690	880,388
Engage Disability Analysis	243,000	-	-	-	243,000
Engage Disability Network	221,718	1,107,751	-	668,999	660,470
Dignity Health Project	199,609	51,979	-	251,588	-
CHDP Barharwa	1,128,200	2,121,076	-	1,577,844	1,671,432
Barrier Free Education	-	1,605,820	-	1,605,820	-
Engagement to Partner	970,781	1,995,625	-	2,153,242	813,164
National Conference	-	83,540	-	83,540	-
Children at Risk	-	1,371,027	-	746,762	624,265
Free The Slave	106,333	1,158,105	-	1,264,438	-
Su- Poshan	-	762,209	4,837	565,674	201,372
Mental Health Project	87,473	-2,625	-	2,685	82,164
BURAN Project	-	37,205	-	-	37,205
Neverthirst	-	-	-	-	-
Bio Sandfilter Project	596,439	1,665,497	-	2,118,306	143,630
Accelerated Prevention of Human Trafficking	168	-	-	-	168
Building Efficiency of Project Team	280,296	863,465	-	798,089	345,672
CHDP- Lalitpur	-	4,090,893	-	3,929,980	160,913
CHDP - Madhipura	2,654,772	1,969,838	-	3,800,000	824,610
CHDP- Raxaul	1,505,593	3,771,975	-	3,147,385	2,130,183
Kishangarh Watershed Mgt.Project	135,200	3,397,680	-	2,785,000	747,880
Lightwheel Training - Lalitpur	95,078	-	-	-	95,078
Madhepura CAR Project	62,333	-	-	-	62,333
Sahyog Urban Empowerment - Tear UK	592	-	-	356	236
Umeed-Person with Disability-WASH Project	38,002	-	-	38,002	-
Injot	129,679	442,313	-	619,319	-47,327
CHDP Satbarwa CBR	81	115,723	-	108,013	7,791
Consultancy Fund	-	247,653	-	174,938	72,715
ISSF Project	22,055	208,992	-	-	231,048
MRC Research Project	-	762,211	-	641,059	121,153
Pesticide Study Project	14,259	393,035	-	412,036	-4,742
Suicide Prevention Project	47,106	-	-	307	46,798
Total	10,195,433	46,588,421	147,021	44,385,786	12,545,089



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 3C&D

(In INR)

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest during the year 2019-20	Payment during the year 2019-20	Closing Balance as on 31st March 2020
D. HIV/AIDS Projects					
Prison Intervention -Chandigarh	1,790,379.45	2,077,821.00	-	3,862,798.44	5,402
Prison Intervention -Guwahati	-90,221.16	1,050,514.00	-	958,516.98	1,776
Shalom Project	3,910,104.29	7,987,509.25	-	8,860,641.53	3,036,972
Total	5,610,263	11,115,844	-	13,681,957	3,044,150
E. Patient Care Project					
Bio Ethics	60,791	-	-	60,791	-
Designated Project Fund	754,987	-	-	749,352	5,635
Geoffrey Hawkins Scholarship Fund	94,014	-	-	89,000	5,014
Global Development Project	1,246,059	2,155,962	-	3,121,335	280,686
Joni & Friends	111,483	189,088	-	111,812	188,759
Leadership Development	3,347,533	639,553	-	1,410,146	2,576,940
NEST	1,549,340	1,163,392	-	760,991	1,951,741
New Doctor Training	-	6,087	-	-	6,087
Nurses Training	648,733	459,514	-	14,530	1,093,717
Alipur	-	231,441	-	231,441	-
Champa	37,836	-	-	-	37,836
Chhatarpur	24,947	450,690	-	383,376	92,261
Chinchpara	-	1,261,363	-	1,188,313	73,050
Duncan	900,634	3,033,610	-	3,254,309	679,936
Herburtpur Christian Hospital	-	6,374,270	-	-	6,374,270
Jagdishpur	-	119,271	-	119,272	-1
Kachwa	123,327	282,492	-	-	405,819
Lakhnadon	4,851	497,317	-	492,263	9,904
Lalitpur	10,465	418,456	-	190,847	238,074
Landour	-	1,515,919	-	1,515,919	-
Madhipura	-30	677,103	-	677,073	-
Makunda Christian Hospital	7,500,000	27,463,032	-	28,800,995	6,162,037
Prem Jyoti Hospital	717,388	650,267	-	417,109	950,546
Utraula	1,275,344	296,972	-	1,422,282	150,034
Satbarwa	693,801	1,098,285	-	1,776,563	15,523
Tezpur	65,263	-	-	-	65,263
TOTAL	19,166,767	48,984,084	-	46,787,719	21,363,132
Grand Total (Foreign Contribution) - A	42,894,473	126,187,672	169,426	125,244,139	44,007,432



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Local Contribution

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest during the year 2019-20	Payment during the year 2019-20	Closing Balance as on 31st March 2020
(In INR)					
Community Health Projects					
CMC Vellore	-	924,454	-	823,980	100,474
HCL Foundation UDAY Proj	-	1,300,180	-	153,438	1,146,742
UP Urban Project	-156,537	834,760	-	462,811	215,412
UNICEF Project	2,291,781	1,066,037	-	4,449,864	-1,092,046
Total	2,135,244	4,125,431	-	5,890,094	370,581
Palliative Care					
Palliative Care- Local	139,811	-	-	1,090	138,721
Palliative Care- Rajiv	20,304	1,942,665	-	1,869,558	93,411
Total	160,115	1,942,665	-	1,870,648	232,132
Disaster Management Mitigation Unit Projects					
					-
Kerala Flood Relief Project	583,425	193,605		15,743	761,287
Total	583,425	193,605	-	15,743	761,287
HIV/AIDS Projects					
shalom Delhi	5,000	575,000	-	580,000	-
Total	5,000	575,000	-	580,000	-
Patient Care					
Designated Project Fund	21,843	47,790	-	69,633	-
EHA - Scholarship	3,179,640	-2,356,567	-	-	823,073
Jenifer & Jerry Endowment Fund	1,335,780	-	-	119,910	1,215,870
Research & Bioethics	202,507	58,000	-	250,506	10,001
Hospital Development Fund	1,687,978	3,599,981	-	850,000	4,437,959
Jagdeeshpur	-	1,170,000	-	1,170,000	-
Lakhnadon	-	3,879,120	-	3,879,120	-
Mutual Assistance Fund	-	2,175,000	-	2,175,000	-
Uptodate project	-736,012	50,000	-	-	-686,012
Total	5,691,736	8,623,324	-	8,514,169	5,800,891
Grand Total (Local Contribution) - B	8,575,520	15,460,025	-	16,870,654	7,164,891
Grand Total - A+B	51,469,993	141,647,697	169,426	142,114,793	51,172,323

Note:

1. Negative balance in the receipt column reflects opening balance reallocated to other projects, and has nil impact on total receipts.
2. Negative opening/closing balances pertain to those projects which are year end balances recoverable from the donors.



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 4
Other Payable

(In INR)

Particulars	As on 31st March 2020	As at 31st March 2019
Salary Payable	2,525,442	765,280
TDS Payable	199,253	181,073
PF Payable	454,358	846,524
Gratuity Payable	98,219	102,047
Other Payable	730,336	1,677,016
NPS Payable	27,000	-
ESIC Payable	20,088	36,056
Staff Health Scheme Payable	6,300	-
Staff Children Education Reimbursement	44,733	-
GST Payable	14,760	-
Payable to Vendors	1,519,685	443,810
Total	5,640,174	4,051,806



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EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 5
Details of Fixed Assets

S.No	Asset Category	Balance as on 1st April, 2019	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as on 31st March, 2020
1	Land	6,148,634	-	3,144,358	3,004,276	-	3,004,276
2	Building	21,773,309	-	-	21,773,309	1,088,665	20,684,644
3	Capital WIP (Refer Note B2 of Sch 13)	10,099,869	-	-	10,099,869	-	10,099,869
4	Furniture & Fixtures	1,924,355	-	27,689	1,896,666	189,667	1,706,999
5	Office & Other Equipment	3,273,738	223,279	27,136	3,469,881	524,857	2,945,024
6	Computer & Software	526,667	135,480	2,342	659,805	387,033	272,772
7	Vehicles	1,975,693	73,583	259,822	1,789,454	262,899	1,526,555
Total		45,722,265	432,342	3,461,347	42,693,260	2,453,121	40,240,139
	Previous Year	47,597,864	1,224,579	50,715	48,771,728	3,049,462	45,722,266

(In INR)



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 6
Cash & Bank Balances

(In INR)

Particulars	As on 31st March 2020	As at 31st March 2019
A. Central Office		
Cash in Hand	12,502	18,920
Cash at Bank	27,063,538	18,082,331
Fixed Deposits	68,780,887	81,404,899
Sub Total (A)	95,856,927	99,506,150
B. Projects		
Cash in Hand	151,929	107,330
Cash at Banks	1,961,060	2,730,467
Fixed Deposits	500,000	1,000,000
Sub Total (B)	2,612,989	3,837,797
Total (A+B)	98,469,916	103,343,947

Schedule 7
Current Assets - Advances

(In INR)

Particulars	As on 31st March 2020	As at 31st March 2019
Advances to Staff	132,500	53,004
Advance to Vendor	22,500	745,000
Advance Project	-	57,075
Total	155,000	855,079

Schedule 8
Other Current Assets - Recoverables

(In INR)

Particulars	As on 31st March 2020	As at 31st March 2019
TDS Recoverable	5,067,600	8,229,056
Other Recoverables	2,338,205	1,104,512
Security Deposits	71,600	141,600
Interest Accrued on Fixed Deposit	261,729	1,848,736
Prepaid Expenses	53,749	-
Scholarship Recoverable	1,033,412	1,110,060
Total	8,826,295	12,433,964



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EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account
Schedules attached to and forming part of the Income and Expenditure Account



Schedule 9
Voluntary Contributions & Donations

(In INR)

Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
A. Foreign Contribution		
Foreign Contribution Received	6,971,074	14,435,366
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3A, 3B, 3C, 3D)	125,244,139	137,522,325
Sub Total (A)	132,215,213	151,957,691
B. Local Contribution		
Local Contribution Received	12,629,082	11,950,167
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3E)	16,870,654	22,222,838
	-	-
Sub Total (B)	29,499,736	34,173,005
Total (A+B)	161,714,949	186,130,696



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EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 10
Interest Earned

(In INR)

Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
A. Central Office		
Savings Account	1,339,450	1,084,179
Fixed Deposits	4,520,660	5,203,977
Interest on TDS Refund	1,325,580	-
Sub Total (A)	7,185,690	6,288,156

Schedule 11
Staff Salary and Benefits

(In INR)

Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
Salaries & Allowances	17,951,294	17,959,905
PF & Other Allied Expenses	2,094,815	1,586,569
Gratuity	612,122	702,561
Leave Travel Concession	305,856	332,125
Staff Welfare	102,012	118,297
Staff Health Scheme	145,841	293,868
Mutual Health Scheme	38,800	37,900
Children Education Programme	715,148	798,570
Retirement Benefit	118,386	66,987
Total	22,084,274	21,896,782

Schedule 12
Project Expenses

(In INR)

Particulars	For the Year ended 31st March 2020	For the Year ended 31st March 2019
Palliative Care	14,563,749	16,109,921
Disaster Management & Mitigation	7,711,319	8,514,961
Community Health	51,279,007	59,840,614
HIV/AIDS	15,233,745	15,333,598
Patient Care	62,211,629	65,110,510
Total	150,999,449	164,909,604



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EMMANUEL HOSPITAL ASSOCIATION

Schedule forming part of the Financial Statement for the year ended March 31, 2020

SCHEDULE-13

A. SIGNIFICANT ACCOUNTING POLICIES

1. Background

Emmanuel Hospital Association ('Society') is a charitable organization registered under the Society Registration ACT XXI, 1860 (Punjab amendment Act, 1957) as extended to the Union Territory of Delhi with its central office at New Delhi.

Founded as an indigenous health and development agency, the object of Society is to provide healthcare for the people of India irrespective of caste, colour or creed with primary focus on the poor and marginalized.

The Society has been registered under section 12AA, vide registration number DLI(C)(I-207)/74-75 dated 30th June 1974, and Sub-Clause (via) of Clause (23C) of Section 10 vide letter number DGIT(E)/10(23C)(via)/2007 dated 31st October 2007 of the Income Tax Act 1961.

Further the Society has been registered under the Foreign Contribution (Regulation) Act, 1976 with registration number 231650016, and renewed under Foreign Contribution (Regulation) Act, 2010, under section 11(1) vide letter dated 12th February 2016, renewed certificate is valid for a period of five years from 1st November 2016.

2. Significant Accounting Policies

2.1 Basis of preparation of financial statement

The financial statements of the Society have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis of accounting.

2.2 Fixed Assets and Depreciation

Fixed Assets are carried at written down value. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

Depreciation on fixed assets is provided as per the written down value method at the following rates:

S.No	Asset Category	Rates of Depreciation
1	Land	0%
2	Building	5%
3	Furniture & Fixtures	15%
4	Office & Other Equipment	15%
5	Computer & Software	60%
6	Vehicles	15%



No depreciation is charged in respect of assets sold or disposed of during the year.

Assets individually costing upto Rs 5000 are charged off as expenditure in the year of purchase.

2.3 Grants and donation recognition

The Society receives grants and donations from donors located inside and outside India. All grants and donation are recognized when such grants and donations are received.

Contributions from donors for specific purposes are disclosed as 'Earmarked Funds' in the schedule to the balance sheet. Such funds are received for meeting revenue expenditure or capital expenditure.

Where the fund is meant for revenue expenditure, upon incurrence of such expenditure, the same is charged to the Income and Expenditure account.

Assets acquired by the Society from 'Earmarked Funds' in conformity with the grant agreement are carried at written down value.

The corresponding entry for Revenue and capital expenditure is transferred from the 'Earmarked Fund', to the credit of Income and Expenditure account.

Grants and donations received in foreign currency are recorded at the exchange rate prevalent on the date of transaction.

2.4 Expenditure

Expenditure mainly includes amount incurred at Central Office and projects. Expenditure incurred at Central Office are administrative in nature and expenditure under project expenses is towards implementation of project activities and is disclosed as project wise expenditure in the financials.

Expenditure includes both expenses that arise in the course of the ordinary activities of Society as well as losses. Expenses that arise in the course of the ordinary activities include monetary expenses such as project expenses, administrative operational cost, salaries and other employee benefits and non-monetary expenses such as depreciation.

2.5 Employee benefit

Defined benefit Plan

Provident fund: All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employees and the Society make monthly contribution to the Government administered provident fund scheme, which is equal to a specified percentage of the covered employees' basic salary. The Society's contribution is recognized as an expense in the statement of Income and expenditure during the period in which the employee renders the related service. The Society has no further obligations under this plan beyond its monthly contribution.



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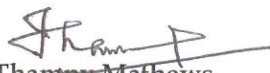
Gratuity: The Society provides for gratuity, a defined retirement plan covering eligible employees. The gratuity plan provides a lump sum payment to the eligible employees at retirement, death or termination of employment, of an amount based on the employees' salary and the tenure of employment with the Society.


2.6 Taxation

The Society is registered under section 12AA of the Income Tax Act, 1961("the Act"). Under the provisions of the Act, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Act.

B. Notes to Accounts:

1. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
2. Land purchased in the financial year 1997-98 amounting to Rs. 31.44 lacs was transferred in kind during the financial year 2011-12 to a Section 12A registered organization having FCRA registration which was erroneously omitted to be accounted for in the said financial year and the same is accounted for in the current financial year by adjusting the same with the reserve and surplus.
3. Pursuant to the agreement entered into during the year with M/s Tushar Community Health, Education and Development Society, the Society has acquired the right to development and construction of the Dehradun property to be used by the society for implementation of its objects.


Thampy Mathews
Treasurer


Saira Paulose
Executive Director


Abhishek Lyall
Finance Director

Place: New Delhi
Date : October 28, 2020

