

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
TEL. : +91 - 120 - 4241000, FAX : +91-120-4241007
E-MAIL : taxaid@jcbhalla.com

We have audited the accounts of Emmanuel Hospital Association, 808/92, Deepali Nehru Place, New Delhi - 110019, (FCRA Reg. No. 231650016) for the financial year ending the 31st March, 2020 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs.6,15,17,081.
- (ii) Foreign contribution of/ worth Rs.13,31,58,747 was received by the Association during the financial year 2019-20.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth Rs.42,24,438 was received by the Association during the financial year 2019-20. In addition, TDS refund amounting to Rs.17,97,553 was also received during the financial year 2019-20.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2019-20 was Rs.5,68,63,700.
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.



Rajesh Sethi
Partner
M. No. 085669
UDIN: 21085669AAAACJ9478
For and on Behalf of
J. C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N

Place: New Delhi
Date : 4th June, 2021

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Consolidated (FC & Projects) Account
Balance Sheet as at 31st March 2020

(In INR)

Particulars	Sch	As at 31st March 2020
Liabilities		
General Fund		
Reserves & Surplus	1	22,334,980
Designated Funds	2	12,637,085
Funds & Liabilities		
Earmarked Projects Funds	3	44,007,432
Other Current Liability		
Other Payables	4	3,528,402
Total		82,507,900
Assets		
Fixed Assets	5	21,509,613
Current Assets		
Cash & Bank Balances	6	56,863,700
Other Current Assets		
Advances	7	155,000
Others	8	3,979,587
Total		82,507,900

The Schedules referred to herein forms an integral part of the Financial Statements
Subject to our separate report of even date


Rajesh Sethi

Partner

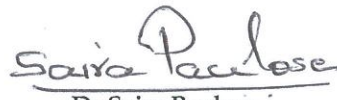
M.No 085669

For and on behalf of

J.C.Bhalla & Co.

Chartered Accountants

Firm Registration No 001111N



Dr Saira Paulose

Executive Director



Abhishek Lyall

Finance Director



Place : New Delhi

Date: 4th June,2021



EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Consolidated (FC & Projects) Account
Income & Expenditure Account for the year ending 31st March 2020

(In INR)


Particulars	Schedules	For the Year ended 31st March 2020
Income		
Voluntary Contributions & Donations	9	132,215,214
Interest Earned	10	4,260,931
Total (A)		136,476,145
Expenditure		
Administrative Expenses		
Staff Salary and Benefits	11	13,832,943
Travelling Expenses		867,192
Office & Other Supplies		51,731
Printing and Stationery		57,547
Promotional Expenses		21,378
Repairs & Maintenance		863,211
Communications		171,672
Conference, Meetings and Workshops		911,084
Hospitality		17,136
Legal and professional expenses		1,506,278
Utility		257,182
Rent		20,060
Bank charges		56,047
Loss on sale of assets		192,054
Audit Fees (including GST)		708,000
Depreciation		1,595,958
Project Expenses	12	125,023,913
Total (B)		146,153,386
Balance being Excess /(Deficit) of Income over expenditure (A-B)		(9,677,242)

The Schedules referred to herein forms an integral part of the Financial Statements
Subject to our seperate 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

Place : New Delhi
Date: 4th June,2021


Dr Saira Paulose
Executive Director


Abhishek Lyall
Finance Director



Emmanuel Hospital Association
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated (FC & Projects) Account
Receipt & Payment Account for the year ending 31st March 2020

Receipts		Payments		(In INR)
		Amount	Amount	
Opening Balance				
Cash on Hand	68,004		Administrative Expenses	13,495,067
Balances with bank	13,261,652		Staff Salary and Benefits	867,192
Fixed Deposit	48,187,425	61,517,081	Travelling Expenses	51,731
Voluntary Contributions & Donations		133,158,747	Office & Other Supplies	57,547
Interest			Printing and Stationery	21,378
Saving Account	971,662		Promotional Expenses	830,870
Fixed Deposit	2,494,340		Repairs & Maintenance	171,672
Interest on TDS Refund	687,819	4,153,821	Communications	911,084
TDS Refund Received		1,797,553	Conference, Meetings and Workshops	17,136
Sale of Assets		70,617	Hospitality	1,384,178
Advance Adjustment		190,145	Legal and professional expenses	267,979
			Utility	20,060
			Bank charges	56,047
			Audit Fees (including GST)	708,000
			Project Expenses	18,859,941
			Purchase of Fixed Assets	124,877,993
			Closing Balance	286,330
		200,887,964	Cash on Hand	92,963
			Balances with bank	16,670,737
			Fixed Deposit	40,100,000
				56,863,700
				200,887,964

The Schedules referred to herein forms an integral part of the Financial Statements
Subject to our separate report of even date

JSP

Rajesh Sethi
Partner

M.No 085669

For and on behalf of
J.C.Bhalla & Co.

Chartered Accountants
Firm Registration No 001111N

Place : New Delhi
Date: 4th June,2021

Saira Paulose
Dr. Saira Paulose
Executive Director

Abhishek Lyall
Abhishek Lyall
Finance Director



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

Schedule 1
Reserves & Surplus

(In INR)

Particulars	As at 31 March 2020
Reserve & Surplus as per Last Year Balance Sheet	34,984,609
Add: Transferred From Project Payable	171,971
Sub Total (A)	35,156,580
Less: Land Adjustment of earlier year	3,144,358
Less: Transferred to Project Payable	
Less: Excess of Expenditure over income	9,677,242
Sub Total (B)	12,821,600
Total (A-B)	22,334,980

Schedule 2
Designated Funds

(In INR)

Particulars	As at 31 March 2020
Building Funds as per Last Year Balance Sheet	12,498,182
Sub Total (A)	12,498,182
Asset Acquisition Fund as per Last Year Balance Sheet	
Opening Balance	138,903
Sub Total (B)	138,903
Total (A+B)	12,637,085



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

Schedule 3
Earmarked Projects Funds

(In INR)

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest	Payment during the year 2019-20	Closing Balance as on 31st March 2020
Community Health Project					
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

Disaster Management Mitigaton Projects

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



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

(In INR)

Particulars	Opening Balance as on 1st April 2019	Receipts during the year 2019-20	Interest	Payment during the year 2019-20	Closing Balance as on 31st March 2020
HIV/AIDS Projects					
Prison Intervention -Chandigarh	1,790,379	2,077,821	-	3,862,798	5,402
Prison Intervention -Guwahati	-90,221	1,050,514	-	958,517	1,776
Shalom Project	3,910,104	7,987,509	-	8,860,642	3,036,972
Total	5,610,263	11,115,844	-	13,681,957	3,044,150
Palliative Care					
Global Devolopement 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
Patient Care					
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	42,894,473	126,187,672	169,426	125,244,139	44,007,432

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 & Projects) Account

Schedule 4
Other Payables

(In INR)

Particulars	As on 31st March 2020
Salary Payable	1,396,290
TDS Payable	140,899
PF Payable	272,756
Gratuity Payable	56,679
Other Payable	275,000
NPS Payable	27,000
ESIC Payable	20,088
Staff Health Scheme Payable	3,600
Payable to Vendors	1,336,090
Total	3,528,402



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

Schedule 5
Fixed Assets

		(In INR)					
S.No	Asset Category	Balance as on 1st April, 2019	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as on 31st March, 2020
1	Land (Refer Note B2 of Sch 13)	6,048,634	-	3,144,358	2,904,276	-	2,904,276
2	Building	11,252,623	-	-	11,252,623	562,631	10,689,992
3	Capital WIP	2,496,931	-	-	2,496,931	-	2,496,931
4	Furniture & Fixtures	1,557,465	-	27,689	1,529,776	152,978	1,376,798
5	Office & Other Equipment	2,752,276	116,257	26,244	2,842,289	426,343	2,415,946
6	Computer & Software	253,460	96,490	2,342	347,608	199,715	147,893
7	Vehicles	1,918,307	73,583	259,822	1,732,068	254,291	1,477,777
	Total	26,279,696	286,330	3,460,455	23,105,571	1,595,958	21,509,613



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

Schedule 6
Cash & Bank Balances

(In INR)

Particulars	As on 31st March 2020
A. Central Office	
Cash in Hand	7,234
Cash at Bank	15,745,179
Fixed Deposits	40,100,000
Sub Total (A)	55,852,413
B. Projects	
Cash in Hand	85,729
Cash at Banks	925,558
Sub Total (B)	1,011,287
Total (A+B)	56,863,700

Schedule 7
Current Assets - Advances

(In INR)

Particulars	As on 31st March 2020
Advances to Staff	132,500
Advance to Vedor	22,500
Total	155,000

Schedule 8
Current Assets - Others

(In INR)

Particulars	As on 31st March 2020
TDS Recoverable	3,112,436
Other Recoverables	573,896
Security Deposits	38,600
Interest Accrued on Fixed Deposit	201,850
Prepaid Expenses	52,805
Total	3,979,587



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC & Projects) Account

Schedule 9
Voluntary Contributions & Donations

(In INR)

Particulars	For the Year ended 31st March 2020
Foreign Contribution Received	6,971,075
Total	6,971,075
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3)	125,244,139
Net Total	132,215,214

Schedule 10
Interest Earned

(In INR)

Particulars	For the Year ended 31st March 2020
Saving Account	802,236
Fixed Deposits	2,770,876
Interest on TDS Refund	687,819
Total	4,260,931

Schedule 11
Staff Salary and Benefits

(In INR)

Particulars	For the Year ended 31st March 2020
Salaries & Allowances	11,027,908
PF & Other Allied Expenses	1,720,306
Gratuity	438,513
Leave Travel Concession	141,530
Staff Welfare	48,803
Staff Health Scheme	79,096
Mutual Health Scheme	28,600
Children Education Programme	348,187
Total	13,832,943

Schedule 12
Project Expenses

(In INR)

Particulars	For the Year ended 31st March 2020
Palliative Care	12,693,101
Disaster Management & Mitigation	7,695,576
Community Health	44,287,560
HIV/AIDS	13,559,957
Patient Care	46,787,719
Total	125,023,913



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:



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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.

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.

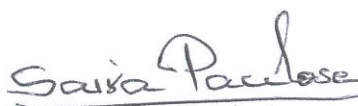
2.6 Taxation

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.

Place: New Delhi
Date: 4th June ,2021


Dr. Saira Paulose
Executive Director


Abhishek Lyall
Finance Director

