



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone : 011-46565253
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GSTIN: 07AAAFK6551G1ZG

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Emmanuel Hospital Association

Opinion

We have audited the accompanying Financial Statements of **Emmanuel Hospital Association** which comprise the Balance Sheet as at **31st March 2023**, the Statement of income & Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the society as at 31st March 2023;
- b) In case of the Income and Expenditure for the year ended on that date.
- c) In case of the Receipt & Payment Accounts for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, 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 Matters

We draw your attention, without qualifying our opinion, to the following :

- a) Note No. 3 regarding the pending income tax appeals and liabilities, if any consequent to such appeals.
- b) Note No. 5 regarding the ongoing reconciliation of fixed assets as per books of accounts & register maintained.

Our opinion is not modified in respect of these matters.



Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust 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 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.

In preparing the Financial Statements, management is responsible for assessing the 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.

Those charged with governance are responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial



Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Further to the comments in para's above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure and Receipt and Payment Accounts dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income and Expenditure Account and Receipt and Payment Accounts comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

Amrish Gupta

Amrish Gupta
(Partner)

M.No. 090553

UDIN: 23090553 BGR PS B 7911



Place: New Delhi

Date: 19.08.2023

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated Account
Balance Sheet as at 31st March 2023



(In INR)

Particulars	Schedule	As at 31st March 2023	As at 31st March 2022
LIABILITIES			
General Fund			
Reserves & Surplus	1	8,48,91,169	5,67,43,951
Fund Balances	2	4,01,12,348	4,01,12,348
Funds & Liabilities			
Earmarked Project Funds	3A to 3E	4,15,02,335	4,40,04,062
Other Current Liabilities			
Other Payables	4	15,35,558	2,33,90,012
Total		16,80,41,410	16,42,50,373
ASSETS			
Fixed Assets	5	3,43,58,914	3,78,98,892
Current Assets			
Cash & Bank Balances	6	13,10,31,846	12,25,76,706
Other Current Assets			
Others	7	26,50,650	37,74,775
Total		16,80,41,410	16,42,50,373

Significant Accounting Policies and Notes forming an integral part of accounts (**Schedule-10**)

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN : 010500N

(Amrish Gupta)
(Amrish Gupta)

Partner

M. No. 090553



For Emmanuel Hospital Association

Saira Paulose

Dr. Saira Paulose
Executive Director



G. Koshi

George Koshi
Treasurer

Place: New Delhi

Date : 19.08.2023

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated Account
Income and Expenditure Account for the Year Ended 31st March 2023



(In INR)

Particulars	Schedule	For the Year ended 31st March 2023	For the Year ended 31st March 2022
INCOME			
Voluntary Contributions		1,97,70,957	2,04,47,566
Earmarked fund to the extent utilised		5,54,83,386	4,43,03,630
Interest Income			
:- Saving Bank		6,77,525	9,16,262
:- Fixed Deposit		55,35,886	41,48,762
:- Income Tax Refund		3,79,476	2,68,421
Other Income	8	3,27,90,545	41,31,501
Total (A)		11,46,37,775	7,42,16,142
EXPENDITURE			
Project Expenses	9	5,87,59,725	4,66,94,131
Administrative Expenses			
Salaries & Allowances		1,80,49,684	1,79,10,830
Travelling		10,89,455	2,10,762
Office & Other Supplies		4,35,477	59,099
Printing and Stationery		1,81,561	1,58,320
Repairs & Maintenance		9,28,860	5,74,890
Communications		3,10,725	1,93,573
Conference, Meetings and Workshops		11,40,863	7,040
Hospitality		1,79,731	49,858
Legal & Professional Charges		21,28,880	11,15,658
Utility		4,85,496	3,01,199
Rent		9,65,438	30,000
Bank Charges		39,235	78,028
Membership and Affiliation Fee		1,45,000	1,05,000
Taxes & Duties		1,41,173	1,06,438
Loss on Sale of Assets		-	1,170
Audit Fees		4,42,500	4,42,500
Amount Written off		7,19,148	-
Depreciation		21,38,424	20,88,547
Total (B)		8,82,81,375	7,01,27,043
Balance being Excess of Income over expenditure (A-B)		2,63,56,399	40,89,099

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-10)

As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants

FRN : 10500N

(Signature)

(Amrish Gupta)

Partner

M. No. 090553



For Emmanuel Hospital Association

(Signature)

Dr. Saira Paulose

Executive Director



(Signature)

George Koshi

Treasurer

Place: New Delhi

Date : 19.08.2023

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Consolidated Account
Receipt and Payment Account (IT) for the year ended 31st March 2023



Particulars	For the Year ended 31st March 2023	For the Year ended 31st March 2022
Opening Balances		
Cash in Hand	1,66,830	1,43,086
Cash at Bank	4,01,06,070	2,06,46,006
Fixed Deposits	8,23,03,806	7,03,53,734
Total A	12,25,76,706	9,11,42,826
Receipts		
Voluntary Contributions	1,35,29,377	1,21,28,281
Grants Received	5,84,79,317	5,89,62,373
Interest Income		
:- Saving Bank	7,81,114	9,63,186
:- Fixed Deposit	45,56,410	38,13,403
:- Income Tax Refund	3,79,476	2,68,421
Sale Proceeds-Property	1,23,75,000	2,22,75,000
Sale of Fixed Asset	20,000	55,600
Other Income	6,29,854	47,39,466
Interest accrued in last year, received in current year	4,309	3,20,117
TDS Refund Received	13,99,851	13,60,368
Security Deposit Refund	1,00,000	3,000
Prepaid Expenses	-	1,44,734
Advance Recovered from staff	11,000	57,000
Total (B)	9,22,65,708	10,50,90,949
Total Receipts (A+B)	21,48,42,414	19,62,33,775
EXPENDITURE		
Project Expenses	5,86,24,307	4,65,81,055
Administrative Expenses		
Staff, Salaries & Benefits	1,56,19,472	1,79,70,531
Travelling	10,05,581	1,86,852
Office & Other Supplies	7,03,546	59,099
Printing and Stationery	2,12,911	1,56,168
Repairs & Maintenance	8,08,971	5,74,890
Communications	2,37,081	1,93,208
Legal and professional Charges	13,71,250	11,15,658
Utility	3,12,858	2,63,691
Membership & Affiliation Fee	1,54,288	1,05,000
Taxes and Duties	1,35,256	1,06,438
Bank charges	33,591	78,028
Conference, Meetings and Workshops	11,99,309	7,040
Payment to Auditors		
:- Audit Fees	4,42,500	-
:- Others	97,500	-
Hospitality	16,243	49,858
Activities Expenses	5,74,749	-
Advance to Staff	20,000	-
Rent	2,43,000	30,000
Sub- Total	2,31,88,106	2,08,96,460
Purchase of Fixed Assets	19,98,156	15,67,893
Expenses claimed in previous year but paid during the current year	-	46,11,660
Total (C)	8,38,10,569	7,36,57,069
Closing Balance (A+B)-(C)	13,10,31,845	12,25,76,706
Closing Balances		
Cash in Hand	73,820	1,66,830
Cash at Bank	2,22,05,448	4,01,06,070
Fixed Deposits	10,87,52,577	8,23,03,806
Sub- Total	13,10,31,845	12,25,76,706

Significant Accounting Policies and Notes forming an integral part of accounts (Schedule-10)

As per our report of even date
For KUMAR MITTAL & CO.

Chartered Accountants

FRN : 010500N

(Signature)

(Amrish Gupta)

Partner

M. No. 090553



For Emmanuel Hospital Association

(Signature)

Dr. Saira Paulose
Executive Director

(Signature)

George Koshi
Treasurer

Place: New Delhi
Date : 19.08.2023

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account
Schedules attached to and forming part of the Balance Sheet



Schedule 1

Reserves & Surplus

(In INR)

Particulars	As at 31 March 2023	As at 31 March 2022
Reserve & Surplus as per Last Year Balance Sheet	5,67,43,951	5,12,87,750
Add. : Excess of Income over Expenditure during the year	2,63,56,399	40,89,101
Add: Assets transferred	17,90,819	13,67,100
Total	8,48,91,169	5,67,43,951

Schedule 2

Designated Funds

(In INR)

Particulars	As at 31 March 2023	As at 31 March 2022
Building Funds as per Last Year Balance Sheet	4,01,12,348	3,99,73,445
Add : Transferred from Asset Acquisition Fund	-	1,38,903
	4,01,12,348	4,01,12,348
Total	4,01,12,348	4,01,12,348



Saira Paulose

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 3A

Earmarked Funds

Particulars	Opening Balance as at 1st April 2022	Receipts during the year 2022-23	Interest during the year 2022-23	Adjustment/ Written off	Payment during the year 2022-23	Closing Balance as at 31st March 2023
Palliative Care						
Palliative Care - EHA USA - Premjyoti	-	10,03,526	-		3,14,163	6,89,363
GDG	2,05,956	-	-		-	2,05,956
Medic Associates International	25,908	-	-		-	25,908
PC General	7,10,954	-	-		30,750	6,80,204
SWCT (UK) (Savitri Waney)	1,77,388	-	-		2,13,596	(36,208)
SWCT (UK) 2021-22	22,358	-	-			22,358
SWCT (UK) 2020-21	1,11,308	-	-		70,930	40,378
Central Office SWCT UK - 2021-22	5,79,975	18,22,242	26,970		13,76,758	10,52,429
Shalom SWCT UK 2021-22	45,343	9,88,000	2,149		9,20,206	1,15,286
Total	18,79,191	38,13,768	29,119	-	29,26,403	27,95,675
Disaster Management & Mitigation						
COVID-19 Relief	11,63,404	(49,182)	-		3,94,896	7,19,326
DRR Pilot Project Bihar (DVN)	10,26,713	-	-		6,73,613	3,53,100
Begusarai Flood Relief Project	77,961	-	-		77,961	-
Bihar Flood Relief - 2019	44,340	(44,340)	-		-	-
EHA Arambh Food for Work Project	1,12,365	-	-		-	1,12,365
Heal Project (DVN)	2,57,847	-	-		-	2,57,847
Himalayan Earthquake Relief 2015	9,04,815	-	-		-	9,04,815
Hospital Safety Wkshop 2017-CBM	12,706	-	-		12,706	-
Kerala Flood Relief - 2018	1,11,929	-	-		3,093	1,08,836
Kishanganj Fire-Bihar 2017-DVN-TAI-MCC	2,17,459	(2,17,459)	-		-	-
Kishanganj (EHA Canada Project)	27,79,063	-	-		8,49,095	19,29,968
Kishanganj Fire Relief	52,888	(52,888)	-		-	-
Humedica Covid19 Relief 2021-222	14,844	(14,844)	-		-	-
Assam Flood Relief - 2022	-	29,78,594	-		29,77,672	922
Total	67,76,334	25,99,881	-	-	49,89,036	43,87,179



Savita Parulose

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



Schedule 3B

(In INR)

Particulars	Opening Balance as at 1st April 2022	Receipts during the year 2022-23	Interest during the year 2022-23	Adjustment/ Written off	Payment during the year 2022-23	Closing Balance as at 31st March 2023
Community Health Projects						
Tear Funds Australia Projects						
DFAT Tear - SA5233-Proof of Concept Grant	13,558	-	-		13,558	-
CH Coordination - Tear Aus	1,81,504	-	3,663		1,500	1,83,667
Champa Project Evaluation	-	2,06,558	-		1,80,485	26,073
TAUS Expouser Visit Grant	73,201	-	-		43,377	29,824
Tear AUS Workshop	3,222	-	-		-	3,222
UP Urban HOPE & SMILE (SA5338)	19,44,200	79,36,588	70,807		69,24,537	30,27,058
UP Urban Sustainable Livelihood (Covid Relief 53)	3,38,785	-	-		3,38,785	-
Tear NetherLand	-	-	-		-	-
Inclusion Project	6,52,527	(5,71,266)	-		81,261	-
Engage Disability Analysis	2,42,780	-	-		90,949	1,51,831
Engage Disability Network (EDN)	4,93,101	(3,79,774)	-		1,13,327	-
Engage Disability & Inclusion Proj . No. 2022051	-	23,20,394	-		4,06,455	19,13,939
DVN	-	-	-		-	-
CHDP Barharwa	33,27,208	22,76,282	-		28,19,727	27,83,763
DVN Vehicle Purchase-Premjyoti	-	-	-		13,45,190	(13,45,190)
Engagement to Partner	7,99,385	80,000	-		3,83,990	4,95,395
Meleah Mental Health Project	-	10,92,000	-		8,01,585	2,90,415
EHA USA - CHDP Project	-	3,60,782	-		-	3,60,782
JVI-Interception Pilot Project-Aligarh	1,31,526	-	-		53,420	78,106
Bio Sandfilter Project	2,97,293	(2,97,293)	-		-	-
TEARFUND	-	-	-		-	-
Madhepura Covid-19 Relief	4,06,271	-	-		4,06,271	-
Building Efficiency of Project Team	3,19,970	8,06,670	-		8,10,399	3,16,241
Consultancy Fund	(1,08,268)	-	-		-	(1,08,268)
Pesticide Study Project-Champa	1,91,615	5,95,818	-		7,36,640	50,793
Suicide Prevention Project	46,798	-	-		8,865	37,933
Champa-Organizing Suicide Prevention Activities	43,245	-	-		15,266	27,979
PRIIIA Project	7,52,504	-	-		-	7,52,504
Daya Foundation Covid19 Project	86,000	-	-		86,000	-
CHDP Arohan Project	16,50,620	-	-		12,19,961	4,30,659
Parenting Project	5,80,000	3,87,494	-		4,83,634	4,83,860
UP URBAN GENERAL	3,45,063	-	-		3,45,063	-
EHA USA - Ranchi Project	81,067	-	-		81,067	-
Total	1,28,93,178	1,48,14,253	74,470	-	1,77,91,313	99,90,588



Saira Paulose

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 3C&D

(In INR)

Particulars	Opening Balance as at 1st April 2022	Receipts during the year 2022-23	Interest during the year 2022-23	Adjustment/ Written off	Payment during the year 2022-23	Closing Balance as at 31st March 2023
D. HIV/AIDS Projects						
Shalom	55,51,264	1,15,82,992	-		1,08,14,197	63,20,060
Total	55,51,264	1,15,82,992	-		1,08,14,197	63,20,060
E. Patient Care Project						
Prem Jyoti Hospital	17,50,604	20,46,441	-	-	11,69,849	26,27,196
Total	17,50,604	20,46,441	-		11,69,849	26,27,196
F. Central Support Program						
Global Development Project	2,02,089	-			2,02,089	-
Joni & Friends	7,27,164	(0)			3,57,471	3,69,693
LDP - Project - 2022	-	19,39,773			14,160	19,25,613
Leadership Development	19,50,212	(19,39,773)			10,439	-
NEST Project	26,82,119	12,99,084			12,46,841	27,34,362
Nurses Training Fund	1,73,820	(94,500)			-	79,320
Scholarship Fund	15,00,000	94,500			4,82,900	11,11,600
TOTAL	72,35,404	12,99,084	-	-	23,13,900	62,20,587
Grand Total (Foreign Contribution) - A	3,60,85,974	3,61,56,420	1,03,589	-	4,00,04,697	3,23,41,285



Saira Paulose

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 3E

(In INR)

Particulars	Opening Balance as at 1st April 2022	Receipts during the year 2022-23	Adjustment/ Woff	Interest during the year 2022-23	Payment during the year 2022-23	Closing Balance as at 31st March 2023
Community Health Projects (In INR)						
CMC Vellore	6,902	-		-	-	6,902
HCL Foundation UDAY Proj	(14,03,999)	14,03,999			-	0
UP Urban Project	1,67,944	-		-	-	1,67,944
Total	(12,29,153)	14,03,999		-	-	1,74,846
Palliative Care						
Palliative Care- Local	1,37,471	30,000		-		1,67,471
Palliative Care- Rajiv	66,161	-		-		66,161
Total	2,03,632	30,000		-	-	2,33,632
HIV/AIDS Projects						
Shalom Delhi	350,949	12,84,222			13,69,996	2,65,175
Total	3,50,949	12,84,222			13,69,996	2,65,175
Disaster Management Mitigation Unit Projects						
Kerala Flood Relief Project	1,86,287	-		-	-	1,86,287
SCCI Kraftsamala Covid - 19 Relief	9,830	-			-	9,830
DMMU Training	-	-		-	10,133	(10,133)
Total	1,96,117	-		-	10,133	1,85,984
Patient Care						
EHA - Scholarship	6,20,269	4,10,500		-		10,30,769
Jenifer & Jerry Endowment Fund	11,84,236	-		79,451	1,63,560	11,00,127
Research & Bioethics						-
Hospital Development Fund	78,91,990	1,28,27,469		-	1,39,35,000	67,84,459
World Vision Project Udalgari	(6,13,940)				-	(6,13,940)
Uptodate project	(6,86,012)	-	6,86,012	-	-	-
Total	83,96,543	1,32,37,969	6,86,012	79,451	1,40,98,560	83,01,415
Grand Total (Local Contribution) - B	79,18,088	1,59,56,190	6,86,012	79,451	1,54,78,689	91,61,050
Grand Total - A+B	4,40,04,062	5,21,12,610	6,86,012	1,83,040	5,54,83,386	4,15,02,335

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.



Saira Paulose

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 4

Other Payable

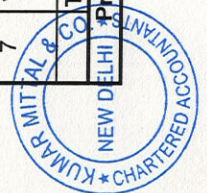
Particulars	As at 31st March 2023	As at 31st March 2022
Statutory Liabilities Payable	8,99,397	72,295
Expenses Payable	6,36,161	8,17,717
Advance towards Sale of Property	-	2,25,00,000
Total	15,35,558	2,33,90,012

Schedule 5

Details of Fixed Assets

S.No	Asset Category	Rate of Depreciation	Balance as at 1st April, 2022	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as at 31st March, 2023
1	Land	0%	30,04,276			30,04,276	-	30,04,276
2	Building	5%	1,86,67,890		35,01,398	1,51,66,492	7,58,326	1,44,08,166
3	Capital WIP	0%	1,00,99,869			1,00,99,869	-	1,00,99,869
4	Furniture & Fixtures	10%	14,20,790	39,766	-	14,60,556	1,44,478	13,16,078
5	Office & Other Equipment	15%	33,06,314	2,01,992	-	35,08,306	5,14,018	29,94,288
6	Computer & Software	40%	5,62,828	5,65,541	-	11,28,369	4,02,179	7,26,190
7	Vehicles	15%	8,36,925	13,45,190	52,645	21,29,470	3,19,423	18,10,047
Total			3,78,98,892	21,52,489	35,54,043	3,64,97,338	21,38,424	3,43,58,914
Previous Year (2021-22)			3,84,90,726	15,67,893	71,181	3,99,87,439	20,88,547	3,78,98,892

(In INR)



Saira Paul

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 6

Cash & Bank Balances

(In INR)

Particulars	As at 31st March 2023	As at 31st March 2022
A. Central Office		
Cash in Hand	29,704	32,607
Cash at Bank	1,92,48,784	3,81,66,709
Fixed Deposits	10,42,85,662	7,89,78,764
Sub Total (A)	12,35,64,150	11,71,78,080
B. Projects		
Cash in Hand	44,116	1,34,223
Cash at Banks	29,56,665	19,39,361
Fixed Deposits	44,66,915	33,25,042
Sub Total (B)	74,67,696	53,98,626
Total (A+B)	13,10,31,846	12,25,76,706

Schedule 7

Other Current Assets - Recoverables

(In INR)

Particulars	As at 31st March 2023	As at 31st March 2022
TDS Recoverable	18,03,753	32,40,972
Recoverable from Staff	55,834	1,63,919
Recoverable from others	1,19,228	1,74,187
Security Deposits	2,15,137	1,88,600
Interest Accrued on Fixed Deposit	3,37,860	-
Prepaid Expenses	1,18,839	7,097
Total	26,50,650	37,74,775



Saira Paulose

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedules attached to and forming part of the Income and Expenditure Account

Schedule 8

Other Receipts

(In INR)

Particulars	For the Year ended 31st March 2023	For the Year ended 31st March 2022
Service obligation	-	18,00,000
Hospital Disaster Training Income	1,36,000	17,000
Survey Income	5,20,326	14,42,674
Sale of Fixed Assets	2,03,419	23,969
Sponsorship Income	3,84,843	2,35,867
Profit/Loss on sale of assets	(32,645)	-
Profit/Loss on sale of building	3,14,98,602	-
Other Income	80,000	6,11,990
Total	3,27,90,545	41,31,501



Saira Paclase

EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



PROJECT EXPENSES

Schedule 9

S.No	Heads	Palliative Care	Community Health	HIV Aids Life Development	Hospital Fund Advances Fund	Disaster Management Mitigation	Patient Care	Jenifer & Jerry endowment fund	Total
1	Staff Salary and Benefits	22,29,685	1,22,56,052	92,00,398	-	24,23,977	4,99,260	-	2,66,09,372
2	Activity Expenses	19,47,881	56,02,280	44,15,049	-	26,77,518	-	1,63,560	1,48,06,288
3	Travelling Expenses	4,91,499	8,86,524	76,634	-	5,89,104	-	-	20,43,761
4	Communications	51,151	63,958	1,28,757	-	7,068	-	-	2,50,934
5	Conference, Meetings and Workshops	-	-	42,674	-	-	-	-	42,674
6	Office & Other Supplies	28,596	78,264	1,850	-	-	-	-	1,08,710
7	Training Expenses	-	-	-	-	10,133	-	-	10,133
8	Bank Charges	-	9,112	7,185	-	-	-	-	16,297
9	Hospital Advances	-	-	-	1,39,35,000	-	-	-	1,39,35,000
10	Covid Relief	-	-	43,300	-	-	-	-	43,300
11	RENT	-	2,70,600	6,22,656	-	-	-	-	8,93,256
	Total	47,48,812	1,91,66,790	1,45,38,503	1,39,35,000	57,07,800	4,99,260	1,63,560	5,87,59,725



Saiva Paulose

EMMANUEL HOSPITAL ASSOCIATION**SCHEDULE-10**

Schedule forming part of the financial statements for the year ended March 31, 2023

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 and thereafter renewed on 31st May 2021 vide unique Identification No. AAATE0417DE2021401.

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. The Society has further applied for renewal and the same is awaited.

2. Significant accounting policies**2.1 Basis of preparation of financial statements**

The financial statements of the Society have been prepared under the historical cost convention on the accrual basis of accounting (except Receipt & Payment account, as the same has been prepared on the basis of sum actually paid as per amendment in Section 10 via Finance Bill, 2022.) in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India. This being the first year of the implementation, no previous year figures have been provided in the Receipt & Payment account.

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 on the basis of the rates prescribed with Income Tax Act, 1961.

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



Saira Patel

2.3 Grants and donation recognition

The Society receives grants and donation from donors located inside and outside India. All grants and donation are recognized when they 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 agreements 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 donation 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 nonmonetary expenses such as depreciation.

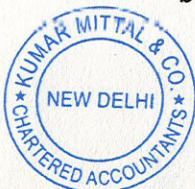
2.5 Employee benefit

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.

Leave encashment: As per the Leave encashment policy, Leave encashment can only be availed at time of retirement and will be accounted for on cash basis.



Saira Paulose

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. Capital Work in Progress

As sum of Rs. 1,00,99,869 is appearing under capital work in progress since 2015-16 on the land belonging to other society. A development agreement has been made with the society and any recovery / income will be accounted for in the year of sale /settlement.

2. Earmarked Fund

A sum Rs. 4,15,02,335 are the unspent balances in the previous years. The society is in the process of seeking approval from Donors to utilize these amounts towards the objects of society.

3. TDS, Tax Assessments & Compliances

- a) The society has been assessed under Income tax up to A.Y 2018-19. A sum of Rs. 18,03,753 is recoverable against the taxes deducted at source. This matter is being pursued.
- b) With regards to various matter in appeal related to earlier year which currently are at various stages, liabilities, if any on finalization of the assessment order will be accounted for in the year, they are finalized /settled.
- c) A sum of Rs. 1,30,225 could not be reported in Form 10BD due to non-availability of donors PAN numbers/ other ID proof.

4. Fixed Assets

- a) The fixed assets register is not updated / incomplete and the fixed assets as per books of accounts are not in reconciliation with the fixed Assets register maintained by the society.

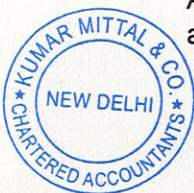
The entries arising consequent to the reconciliation will be made in the year the reconciliation is completed.

- b) No physical verification of assets was carried out during the year.

5. The computation on the basis of Receipt & Payment Account reported a surplus of Rs.3,06,19,139 which is more than 15% of the total receipts, mainly on account of the receipt of advance towards sale of property and to be utilized later hence the amount beyond 15% amount of Rs.1,34,54,683 will be accumulated under clause (2) of the Explanation to section 11(1) of the Income Tax Act, 1961.

6. Current Assets, Loans & Advances

In the Opinion of the management, the value of realization of Current Assets, loan & Advance in ordinary course of Business will not be less than the amount at which they are stated in the balance sheet and Provision for known liabilities has been made



Saia Paulose

7. **Other Income & Donation**

EHA has earned the income incidental to main objects of Rs. 9,67,314.

8. **Disclosure as per Micro, Medium and Small Enterprises Development Act, 2006**

Based on the information available with the Company, no supplier has provided the information's about their registration under MSME Act hence there are no amounts due to Micro, Medium and Small Enterprises as defined in per Micro, Medium and Small Enterprises Development Act, 2006 and no interest has been paid or payable under the terms of the MSMED Act, 2006. In view of the same, all trade payables have been shown as due to others.

9. **Impact of Covid - 19**

The society continues to monitor the pandemic for any material change that may have significant impact on its activities or financial position.

10. **Previous Year Figures**

Previous year figure has been re-grouped/ reclassified wherever necessary to meet the classifications of the current year.

Signatures to Schedule No. 1 to 10

For KUMAR MITTAL & CO.

Chartered Accountants

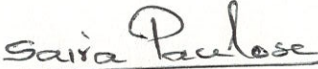
FRN: 010500N


(Amrish Gupta)
Partner

M. No. 090553



For Emmanuel Hospital Association



Dr. Saira Paulose
Executive Director


George Koshi
Treasurer



Place: New Delhi

Date: 19.08.2023