



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone: 011-46565253
kumarmittalco@gmail.com

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 2024**, 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 2024;
- 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. 4 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: 24090553 BKGTWC 2724



Place: New Delhi

Date: 09 AUG 2024

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated Account
Balance Sheet as at 31st March 2024




(In INR)

Particulars	Schedule	As at 31st March 2024	As at 31st March 2023
LIABILITIES			
General Fund			
Reserves & Surplus	1	8,46,83,781	8,48,91,169
Fund Balances	2	4,01,12,348	4,01,12,348
Funds & Liabilities			
Earmarked Project Funds	3A to 3E	2,66,54,652	4,15,02,335
Other Current Liabilities			
Other Payables	4	18,65,699	15,35,558
Total		15,33,16,480	16,80,41,410
ASSETS			
Fixed Assets			
	5	3,02,27,635	3,43,58,914
Current Assets			
Cash & Bank Balances	6	11,93,45,950	13,10,31,846
Other Current Assets			
Others	7	37,42,895	26,50,650
Total		15,33,16,480	16,80,41,410

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


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

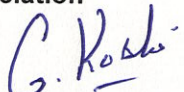
Chartered Accountants
FRN : 010500N


(Amrish Gupta)
Partner
M. No. 090553



For Emmanuel Hospital Association


Dr. Saira Paulose
Executive Director


George Koshi
Treasurer

Place: New Delhi
Date : **09 AUG 2024**

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 2024



(In INR)

Particulars	Schedule	For the Year ended 31st March 2024	For the Year ended 31st March 2023
INCOME			
Voluntary Contributions		1,19,30,284	1,97,70,957
Earmarked fund to the extent utilised		6,53,49,420	5,54,83,386
Interest Income			
:-Saving Bank		5,82,006	6,77,525
:-Fixed Deposit		71,42,903	55,35,886
:- Income Tax Refund		40,344	3,79,476
Other Income	8	12,82,196	3,27,90,545
Total (A)		8,63,27,153	11,46,37,775
EXPENDITURE			
Project Expenses	9	6,79,18,423	5,87,59,725
Administrative Expenses			
Salaries & Allowances		1,27,48,537	1,80,49,684
Travelling		5,35,702	10,89,455
Office & Other Supplies		2,09,853	4,35,477
Printing and Stationery		1,16,431	1,81,561
Repairs & Maintenance		6,10,852	9,28,860
Communications		1,24,509	3,10,725
Conference, Meetings and Workshops		7,16,341	11,40,863
Hospitality		73,332	1,79,731
Legal & Professional Charges		11,92,700	21,28,880
Utility		4,93,562	4,85,496
Rent		3,84,600	9,65,438
Bank Charges		34,539	39,235
Membership and Affiliation Fee		2,16,080	1,45,000
Taxes & Duties		1,27,783	1,41,173
Audit Fees		5,16,250	4,42,500
Adjustment Related to Previous Year/Tds written off		(1,299)	7,19,148
Depreciation		19,81,995	21,38,424
Total (B)		8,80,00,190	8,82,81,375
Balance being Excess of Expenditure over Income (A-B)		(16,73,037)	2,63,56,399

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

(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: 09 AUG 2024

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 2024




Particulars	For the Year ended 31st March 2024	For the Year ended 31st March 2023
Opening 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
Total A	13,10,31,845	12,25,76,706
Receipts		
Voluntary Contributions	1,00,55,005	1,35,29,377
Grants & Donation Received	5,71,44,149	5,84,79,317
Interest Income		
:- Saving Bank	5,86,809	7,81,114
:- Fixed Deposit	60,86,691	45,56,410
:- Income Tax Refund	40,344	3,79,476
Sale Proceeds-Property	-	1,23,75,000
Sale of Fixed Asset	-	20,000
Other Income	78,659	6,29,854
Interest accrued in last year, received in current year	15,365	4,309
TDS Refund Received	5,76,436	13,99,851
Security Deposit Refund	-	1,00,000
Advance Recovered from staff	20,000	11,000
Total (B)	7,46,03,458	9,22,65,708
Total Receipts (A+B)	20,56,35,303	21,48,42,414
EXPENDITURE		
Project Expenses	6,79,18,423	5,86,24,307
Sub- Total	6,79,18,423	5,86,24,307
Administrative Expenses		
Staff, Salaries & Benefits	1,24,03,969	1,56,19,472
Travelling	5,28,173	10,05,581
Office & Other Supplies	2,69,354	7,03,546
Printing and Stationery	1,16,431	2,12,911
Repairs & Maintenance	5,96,751	8,08,971
Communications	1,74,347	2,37,081
Legal and professional Charges	11,56,700	13,71,250
Utility	5,62,768	3,12,858
Membership & Affiliation Fee	2,16,080	1,54,288
Taxes and Duties	1,27,783	1,35,256
Bank charges	35,331	33,591
Conference , Meetings and Workshops	7,16,341	11,99,309
Payment to Auditors		
:- Audit Fees	4,05,000	4,42,500
:-Others	29,500	97,500
Hospitality	73,332	16,243
Activities Expenses	-	5,74,749
Advance to Staff	39,000	20,000
Rent	-	2,43,000
Sub- Total	1,74,50,860	2,31,88,106
Purchase of Fixed Assets	9,20,070	19,98,156
Sub- Total	9,20,070	19,98,156
Total (C)	8,62,89,353	8,38,10,569
Closing Balance (A+B)-(C)	11,93,45,950	13,10,31,845
Closing Balances		
Cash in Hand	40,600	73,820
Cash at Bank	85,65,873	2,22,05,448
Fixed Deposits	11,07,39,477	10,87,52,577
Sub- Total	11,93,45,950	13,10,31,845

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

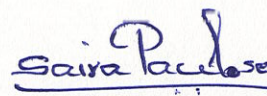
As per our report of even date
For KUMAR MITTAL & CO.


Chartered Accountants
FHN : 010600N


(Amrish Gupta)
Partner
M. No. 090553



For Emmanuel Hospital Association


Dr. Saira Paulose
Executive Director


George Koshi
Treasurer

Place: New Delhi
Date: 09 AUG 2024

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 2024	As at 31 March 2023
Reserve & Surplus as per Last Year Balance Sheet	8,48,91,169	5,67,43,951
Add. : Excess of Expenditure over Income during the year	(16,73,037)	2,63,56,399
Add: Assets transferred	9,20,070	17,90,819
Less:- Adjusted Balance of Land Trasfer to General Fund	30,69,355	-
Add: Unspent Balance Transferred to Genral Fund	36,14,934	-
Total	8,46,83,781	8,48,91,169

Schedule 2

Designated Funds

(In INR)

Particulars	As at 31 March 2024	As at 31 March 2023
Building Fund	4,01,12,348	4,01,12,348
Total	4,01,12,348	4,01,12,348



Earmarked Funds

Particulars	Opening Balance as at 1st April 2023	Receipts during the year 2023-24	Receipt from Co For(Project)	Interest during the year 2023-24	Adjustment if to General Fund	Expenditure made by Project	Inter Fund Transfer	Payment during the year 2023-24	Closing Balance as at 31st March 2024
Palliative Care									
Palliative Care - EHA USA - Premijoti	6,30,363	6,66,842		-				5,29,834	7,67,371
Palliative Care - GDG (J836 NF)	2,05,956	-		-				-	2,05,956
Palliative Care - Medic Associates Intl (MAI)	25,908	-		-				-	25,908
Palliative Care - FC General US	6,80,204	-		-	6,51,898			28,306	0
Palliative Care - SWCT (UK) 2019-21	18,961	-		-				-	18,961
Palliative Care-SWCT (UK) 2021-22	11,55,662	-		-				55,568	11,00,094
Palliative Care-SWCT (UK) 2021-22	-	24,50,586		17,343				22,70,314	1,97,615
Total	27,17,055	31,17,428	-	17,343	6,51,898		-	28,84,022	23,15,906
Disaster Management & Mitigation									
Assam Flood Relief - 2022	922	-		-	922			-	0
COVID-19 RELIEF & SUPPORT	2,27,903	-		-	-		2,11,828	-	16,075
Designated Disaster Management Fund	13,83,863	-		-	5,86,842			7,97,021	-
DRR Pilot Project Bihar (DVN)	3,53,100	-		-	-			-	3,53,100
DRR-Pilot Proj-EHA Canada-Kishanganj	19,29,968	-		-	-			9,74,908	9,55,060
DVN First Responder Training Project	-	6,25,000		-	-			-	6,25,000
MANIPUR Emergency Relief 2023	-	28,91,742		-	-			27,97,069	94,673
Humedica Covid-19 Relief 2021-22	-	-		-	-			-	-
Kishanganj Fire Relief Bihar 2020	-	-		-	-			-	-
Kishanganj Fire Relief Bihar 2020	-	-		-	-			-	-
Total	38,95,756	35,16,742	-	-	5,87,764		2,11,828	45,68,998	20,43,908



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



(In INR)

Schedule 3B

Particulars	Opening Balance as at 1st April 2023	Receipts during the year 2023-24	Receipt from Co For(Project)	Interest during the year 2023-24	Adjustment tff to General Fund	Expenditure made by Project	Inter Fund Transfer	Payment during the year 2023-24	Closing Balance as at 31st March 2024
Community Health Projects(CO)									
CHDP - Arohan-Sahyog Project	4,30,659	-		-	15,330			4,15,329	-
CH TEAR AUSTRALIA	32,61,503	70,84,402		71,221				1,03,75,920	41,206
CH TEAR NETHERLANDS	20,65,771	6,91,859		-				15,25,470	12,32,159
DVN	24,20,689	21,67,000		-				34,09,050	11,78,639
EHA USA - CHDP Project	3,60,782	-		-				9,471	3,51,311
Parenting Project	4,83,860	-		-	4,83,860			-	-
Tear Fund UK - CH Grant	3,16,241	-		-				-	3,16,241
University of Edinburgh Projects	1,16,705	-		-				50,476	66,229
Univ. of Pittsburgh - PR/IIIA Project	7,52,504	18,96,318		-				3,48,729	23,00,093
Community Health Projects(P)									
Tear Aus. (Social Enterprise Workshop)	3,222	-		-				-	-
Tear Aus (Hope & Smile)	2,59,486	-	38,80,000	-		3,222		-	(2,60,053)
Tear Aus (Proof of Grant Concept	(27,773)	-		-		43,99,539		-	(27,773)
Tear Aus (Support to Sustin lives & livelihoods)	(1,24,000)	-		-				-	(1,24,000)
Tear Aus. (Exposure & Capacity Building)	29,824	-		-				29,824	-
JVI	78,106	-		-				33,436	44,670
Cross Learning Workshop	(1,49,758)	-		-				-	(1,49,758)
Total	1,02,77,822	1,18,39,579	38,80,000	71,221	4,99,190	44,02,761	-	1,61,97,705	49,68,965

Saira Parlose



EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 3C&D

Particulars	Opening Balance as at 1st April 2023	Receipts during the year 2023-24	Receipt from Co For(Project)	Interest during the year 2023-24	Adjustment tft to General Fund	Expenditure made by Project	Inter Fund Transfer	Payment during the year 2023-24	Closing Balance as at 31st March 2024
J. HIV/AIDS Projects									
Shaom Project(CO)	66,28,302	87,73,431		-	-			1,32,14,162	21,87,571
Shaom Project(P)	1,10,955	2,11,828		-	-			2,11,828	-
SW:IT 23-24	-	-	36,719	-	-	36,571		-	1,10,955
Patent Care (Same Source)	-	-	70,861	-	-	64,661		-	148
Same Source	-	-	3,71,000	-	-	4,34,557		-	6,200
Mission Intl	-	-	8,71,200	-	-	6,37,023		-	(63,557)
HBCC Misc Donors	-	-	4,380	-	-	2,630		-	2,34,177
Kiran Project (Multiple Donor)	-	-	26,500	-	-	23,987		-	1,750
Kiran Project (Shared Hope)	-	-	41,600	-	-	36,134		-	2,513
IGP	-	-	3,05,989	-	-	2,39,499		-	5,466
DAF (Hospital Care-HC)	-	-	4,71,000	-	-	3,49,169		-	66,490
Total	67,39,257	89,85,259	21,99,249	-	-	18,24,231	-	1,34,25,990	26,73,545
E. Patient Care Project									
Pienjyoti Community Hospital(CO)	12,79,273	2,45,168		-	-			12,25,608	2,98,833
D/t (P)	(1,96,306)		5,28,000	-	-	5,21,299		-	(1,89,605)
EHF CANADA	5,86,271		6,00,000	-	-	6,94,151		-	4,92,120
Co-vid	919			-	-			-	919
USF	8,20,652		11,564	-	-	8,57,834		-	(25,618)
TOTAL	24,90,808	2,45,168	11,39,564	-	-	20,73,284	-	12,25,608	5,76,649
F. Central Support Program									
Global Development Group (GDG)	-			-	-				
Jcni & Friends - Grants	3,69,693			-	-			1,10,496	2,59,197
LDF - Project - 2022	19,25,613			-	-			36,000	-0
Leadership Development Project (LDP)	-			-	-				
NEET Project	27,34,362			-	-			11,85,191	15,49,171
Nurses Training Fund	79,320			-	-				79,320
Scholarship Fund	11,11,600			-	-			3,77,900	7,33,700
TOTAL	62,20,587	-	-	-	-	18,89,613	-	17,09,587	26,21,389
Grand Total (Foreign Contribution) - A	3,23,41,285	2,77,04,176	72,18,813	88,564	36,28,465	83,00,276	2,11,828	4,00,11,910	1,52,00,362

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EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 3E

(In INR)

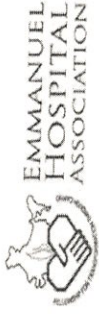
Particulars	Opening Balance as at 1st April 2023	Receipts during the year 2023-24	Interest during the year 2023-24	Adjustment t/f to General Fund	Inter Fund Transfer	Payment during the year 2023-24	Closing Balance as at 31st March 2024
(In INR)							
Central Support Programme							
EHA - Scholarship	10,30,769	2,61,433	-			-	12,92,202
Jenifer & Jerry Endowment Fund							
Jenifer Endowment Fund	-	-	-			-	-
Jenifer Endowment Fund	5,42,894	-	33,028			87,330	4,88,592
Jerry Endowment Fund	5,57,232	-	33,028			50,180	5,40,080
Patient Care							
Hospital Development Fund	67,84,459	1,93,11,019				1,86,11,000	74,84,478
World Vision Project Udalgari	(6,13,940)	-	-			-	(6,13,940)
Total	83,01,414	1,95,72,452	66,056			1,87,48,510	91,91,412
Community Health Projects							
CMC Vellore	6,902	-	-			-	6,902
Mariwala Health Foundation	-	4,98,750	-			-	4,98,750
HCL Foundation UDAY Proj	-	-	-			-	-
Hope & Smile(UP URBAN)	1,67,944	-	-			-	1,67,944
Total	1,74,846	4,98,750					6,73,596
HIV/AIDS Projects							
Shalom Delhi	2,65,174	8,67,303	-			8,43,806	2,88,671
Total	2,65,174	8,67,303				8,43,806	2,88,671
Palliative Care							
Palliative Care	1,67,471	84,000	-			-	2,51,471
RAJIV	66,161	-	-			-	66,161
Total	2,33,632	84,000					3,17,632
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 Expenses	(10,133)	-	-			-	(10,133)
Manipur Relief Work-23-24							
Azim Prem Jee Foundation	-	35,00,000	-			34,93,227	6,773
Misc Donor	-	28,42,189	-			20,61,967	7,80,222
Delectare Foundation	-	2,00,000	-			1,90,000	10,000
DMMU Training Expenses	-	-	-			-	-
Total	1,85,984	65,42,189				57,45,194	9,82,979
Grand Total (Local Contribution) - B	91,61,050	2,75,64,694	66,056			2,53,37,510	1,14,54,290
Grand Total - A+B	4,15,02,335	5,52,68,870	1,54,620			6,53,49,420	2,66,54,652

Note:

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



EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 4

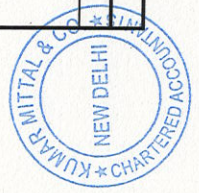
Other Payable

Particulars	As at 31st March 2024	As at 31st March 2023
Statutory Liabilities Payable	8,56,601	8,99,397
Expenses Payable	10,09,098	6,36,161
Total	18,65,699	15,35,558

Schedule 5

Details of Fixed Assets

S.No	Asset Category	Rate of Depreciation	Balance as at 1st April, 2023	Addition more than 180 days	Addition less than 180 days	Sale/ Adjustments	Gross Value	Depreciation	Balance as at 31st March, 2024
1	Land	0%	30,04,276			29,04,276	1,00,000	-	1,00,000
2	Building	5%	1,44,08,166				1,44,08,166	7,20,408	1,36,87,758
3	Capital Work	0%	1,00,99,869				1,00,99,869	-	1,00,99,869
4	Furniture & Fixtures	10%	13,16,078		18,270	54,548	12,79,800	1,32,521	11,47,279
5	Office & Other Equipment	15%	29,94,288	19,448	82,550	1,10,412	29,85,874	4,58,251	25,27,623
6	Computer & Software	40%	7,26,190		38,500	119	7,64,571	2,97,060	4,67,512
7	Vehicles	15%	18,10,047				18,10,047	2,71,508	15,38,539
8	Plant & Machinery	15%	-	6,01,992	1,59,310		7,61,302	1,02,247	6,59,055
	Total		3,43,58,914	6,21,440	2,98,630	30,69,355	3,22,09,629	19,81,995	3,02,27,635
	Previous Year (2021-22)		3,78,98,892	21,52,489	-	35,54,043	3,64,97,338	21,38,424	3,43,58,914



EMMANUEL HOSPITAL ASSOCIATION
Consolidated Account



Schedule 6

Cash & Bank Balances

(In INR)

Particulars	As at 31st March 2024	As at 31st March 2023
A. Central Office		
Cash in Hand	15,518	29,704
Cash at Bank	66,90,934	1,92,48,784
Fixed Deposits	10,52,01,844	10,42,85,662
Sub Total (A)	11,19,08,296	12,35,64,150
B. Projects		
Cash in Hand	25,082	44,116
Cash at Banks	18,74,939	29,56,665
Fixed Deposits	55,37,633	44,66,915
Sub Total (B)	74,37,654	74,67,696
Total (A+B)	11,93,45,950	13,10,31,846

Schedule 7

Other Current Assets - Recoverables

(In INR)

Particulars	As at 31st March 2024	As at 31st March 2023
TDS Recoverable	19,55,476	18,03,753
Recoverable from Staff	39,000	55,834
Recoverable from others	77,956	1,19,228
Security Deposits	2,15,137	2,15,137
Interest Accrued on Fixed Deposit	14,55,326	3,37,860
Prepaid Expenses	-	1,18,839
Total	37,42,895	26,50,650



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 2024	For the Year ended 31st March 2023
Service Commitment	5,00,000	-
Hospital Disaster Training Income	2,72,136	1,36,000
Survey/ Research Income	20,000	5,20,326
Sale of Fixed Assets	-	2,03,419
Sponsorship Income	3,17,310	3,84,843
Profit/Loss on sale of assets	-	(32,645)
Profit/Loss on sale of building	-	3,14,98,602
Other Income	1,72,750	80,000
Total	12,82,196	3,27,90,546



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	Central Support Programme	Jenifer & Jerry endowment fund	Total
1	Staff Salary and Benefits	16,15,777	1,01,01,892	1,07,83,060		21,75,295	7,13,200	7,80,164		2,61,69,388
2	Activity Expenses	6,76,937	54,57,706	19,27,245		58,44,375	4,24,476	7,06,256	1,19,910	1,51,56,905
3	Travelling Expenses	6,07,806	2,32,800	1,83,927		22,81,764	21,410	2,19,827	17,600	35,65,134
4	Communications	800	69,084	18,836		29,672		3,340		1,21,732
5	Conference, Meetings and Workshops									
6	Office & Other Supplies		13,020	2,15,916		18,264	8,477			2,55,677
7	Training Expenses									
8	Bank Charges	6,291	10,955	18,929		5,648				41,823
9	Sub Grant				1,86,11,000					1,86,11,000
10	Repair & Maintenance	60,435	3,15,717	1,54,877			1,36,728			6,67,757
11	RENT		80,578	7,20,252						8,00,830
	Total	29,68,046	1,62,81,752	1,40,23,042	1,86,11,000	1,03,55,018	13,04,291	17,09,587	1,37,510	6,53,90,246



EMMANUEL HOSPITAL ASSOCIATION**SCHEDULE-10**

Schedule forming part of the financial statements for the year ended March 31, 2024

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 and further renewed on 22.05.2024 for a period up to 30.06.2029.

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.

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 incurrance 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.



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. 2,66,54,652 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) A sum of Rs. 27,962 could not be reported in Form 10BD in the absence of donors PAN numbers/ other ID proof.

4. Fixed Assets

- a) The fixed assets register is updated, however, pending reconciliation with book value.
- b) Physical verification of assets was carried out during the year on test check basis.
- c) The adjustment in WDV of the assets sold during the earlier years has been carried out during the current year.

5. 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

6. 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.



7. **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.

8. **Previous Year Figures**

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

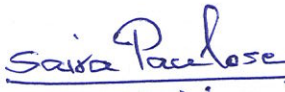
Signatures to Schedule No. 1 to 10

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: 09 AUG 2024