



We have audited the accounts of **EMMANUEL HOSPITAL ASSOCIATION**, 808/92, Deepali Building, Nehru Place, New Delhi – 110019, Registration Number 231650016, Delhi for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year 2024-25 was Rs. 7,16,68,818/-
- (ii) Foreign contribution of worth Rs. 3,52,47,494/- was received by the Society during the financial year 2024-25.
- (iii) Interest accrued on foreign contribution, Project Income from Reserve & Surplus and other income derived from foreign contribution or interest thereon of worth Rs. 88,89,774/- was received by the Society during the financial year 2024-25.
- (iv) The balance of unutilized foreign contribution with the Society at the end of the financial year 2024-25 was Rs. 6,99,29,909/-
- (v) Certified that the Society 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 Society has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

S. No.	Name of Project /Activity	Address / Location	Previous balance		Receipt during the year		Utilised		Balance	
			in Cash	in Kind	in Cash	in Kind	in Cash	in Kind	in Cash	in Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
As per Annexure A attached										



I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **EMMANUEL HOSPITAL ASSOCIATION** not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

Place: New Delhi

Date: 09 AUG 2025

Enclosure: **Annexure-A**

AK Gupta

Name : AMRISH GUPTA
Membership No. : 090553
Designation : Partner
Firm Name : KUMAR MITTAL & CO.
FRN : 010500N
Address : 13, Basement,
Community Centre,
East of Kailash,
New Delhi – 110065
UDIN : 25090553BMSBWS9636



Annexure-A

S. No.	Name of Project/Activity	Address / Location	Previous balance		Receipt during the year		Utilised		Balance	
			in Cash 4	in Kind 5	in Cash 6	in Kind 7	in Cash 8	in Kind 9	in Cash 10	in Kind 11
1	2	3								
1	Palliative Care	Prem Jyoti Community Health and Development Project, Chandragoda, Barharwa, Jharkhand - 816 102 SHALOM Project, D-167 Gali No.02 Swaroop Nagar, New Delhi- 110042 808/92, Deepali Building, Nehru Place, Delhi, 110019	2315906	0	2704387	0	3019271	0	2001022	0
2	Disaster Management	Burrows Memorial Christian Hospital, PO.Banskandi, Cachar dist., Alipur, Assam 788 101 808/92, Deepali Building, Nehru Place, Delhi, 110019	2043908	0	975488	0	2630389	0	389007	0
3	Community Health Projects	UP Urban Project, EHA B-66, Pratap Nagar Agra, 282010 Prem Jyoti Community Health and Development Project, Chandragoda, Barharwa, Jharkhand - 816 102 808/92, Deepali Building, Nehru Place, Delhi, 110019 PRILIA Project, Chhatrapur Mahoba Road, P.O./Dist.-CHHATARPUR Madhya Pradesh 471 001	4968965	0	15701766	0	15697379	0	4773352	0
4	HIV AIDS Projects	SHALOM Project, D-167 Gali No.02 Swaroop Nagar, New Delhi- 110042	2673545	0	9466920	0	11796553	0	343912	0
5	Patient Care	Prem Jyoti Community Health and Development Project, Chandragoda, Barharwa, Jharkhand - 816 102	576649	0	3235461	0	1172567	0	2639543	0
6	Central Support Program	Landour Community Hospital, Mussoorie PO - Landour, Dehra Dun District, Uttara Kahnd 248 179 Broadwell Christian Hospital P.O./Dist.-FATEHPUR, UP-212 601 Prem Sewa Hospital P.O.-UTRAULA, Dist.-East Champaran, Bihar 845 305 The Duncan Hospital P.O.-RAXAUL, dist.-East Champaran, Bihar 845 305 Kachhwa Christian Hospital P.O.-KACHHWA, Dist. -Mirzapur U.P 221501 Jiwan Jyoti Christian Hospital, Robertsganj Pipari Road, Dist.-Sonbhadra UP-231 216 Harriet Benson Memorial Hospital, Lalitpur, UP-284 403 Madhipura Christian Hospital, Madhepura, Bihar- 852113 Champa Christian Hospital, PO-Champa, Dist.-Janjgir, Chhatisgarh 495 671 Nav Jivan Hospital, PO-SATBARWA Dist. Palamaue, Jharkand 822 126 Sewa Bhawan Hospital Jagdeeshpur Dist.-Mahasamund Chhatisgarh 493555 Herbertpur Christian Hospital P.O.-HERBERTPUR, Dist-Dehra Dun Ultrarakhand 248142 Lakhnadon Christian Hospital P.O.-LAKHNADON, Dist. Seoni, Madhya Pradesh 480886 Christian Hospital, Chhatrapur Mahoba Road, P.O./Dist.-CHHATARPUR Madhya Pradesh 471 001 Makunda Christian Hospital P.O. Bazaricherra, dist-Karimganj, Assam 788 727 Burrows Memorial Christian Hospital, PO.Banskandi, Cachar dist., Alipur, Assam 788 101 Prem Jyoti Community Hospital, Chandragoda, Baramasia P.O.Sahibganj dist., Jharkhand - 816 102 Chinchpada Christian Hospital P.O.Chinchpada, Navapur Taluk, Nandurbar District - Maharashtra 425 417 Baptist Christian Hospital, Tezpur Mission Charnali, Ketekbari, Tezpur, Assam - 784001 808/92, Deepali Building, Nehru Place, Delhi, 110019	2621389	0	2762760	0	1919074	0	3465075	0
7	General Donation	808/92, Deepali Building, Nehru Place, Delhi, 110019	0	0	400712	0	400712	0	0	0
8	Expenses met out of Reserve & Surplus	808/92, Deepali Building, Nehru Place, Delhi, 110019	0	0	898195	0	898195	0	0	0
9	Interest and Other Receipts	808/92, Deepali Building, Nehru Place, Delhi, 110019	0	0	7991579	0	8142037	0	(150458)	0
		Total	15200362	0	44137268	0	45876177	0	13461453	0



EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Balance Sheet as at 31st March 2025




In INR

Particulars	Sch	As at 31st March 2025(Rs)	As at 31st March 2024(Rs)
LIABILITIES			
General Fund			
Reserves & Surplus	1	6,11,45,817	6,11,16,160
Fund Balances	2	1,01,40,154	1,01,40,154
Funds & Liabilities			
Earmarked Projects Funds	3A to 3D	1,35,18,534	1,52,00,362
Other Current Liability			
Other Payables	4	14,79,178	16,62,529
Total		8,62,83,683	8,81,19,205
Fixed Assets	5	1,39,22,327	1,36,89,645
Current Assets			
Cash & Bank Balances	6	6,99,29,909	7,16,68,818
Other Current Assets			
Others	7	24,31,447	27,60,742
Total		8,62,83,683	8,81,19,205

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

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

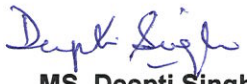
Chartered Accountants
FRN : 010500N


(Amrish Gupta)
Partner
M. No. 090553



For Emmanuel Hospital Association


Dr. Deepak Samson Singh
Executive Director


MS. Deepti Singh
Treasurer



Place: New Delhi
Date : 09 AUG 2025

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Receipt and Payment Account for the year ended 31st March 2025



In INR

Particulars	For the Year ended 31st March 2025 (Rs)	For the Year ended 31st March 2024(Rs)
Opening Balances		
Cash in Hand	16,161	52,714
Cash at Bank	44,94,008	1,35,95,445
Fixed Deposits	6,71,58,649	7,27,74,242
	7,16,68,818	8,64,22,401
Receipts		
Grants & Donation Received	3,52,47,494	2,95,79,455
Expenses met out of R & S	8,98,195	-
Interest Income		
:-Saving Bank	1,64,829	2,44,699
:-Fixed Deposit	63,80,535	34,67,030
:- Income Tax Refund	2,29,594	23,064
Recd. from Staff	35,000	-
Sale of Fixed Asset	2,82,641	-
TDS Refund Received	8,98,980	3,29,540
Total (A)	4,41,37,268	3,36,43,788
EXPENDITURE		
Program Expenses		
Palliative Care	28,13,404	29,68,046
Disaster Management & Mitigation	28,23,582	45,68,998
Community Health Projects	1,55,27,628	1,62,81,752
HIV/AIDS Projects	1,19,53,238	1,31,79,236
Patient Care Project	16,10,898	13,04,291
Central Support Programms	26,04,678	25,52,764
Sub- Total	3,73,33,428	4,08,55,087
Administrative Expenses		
Staff, Salaries & Benefits	59,91,320	59,23,700
Travelling	9,863	27,059
Office & Other Supplies	31,530	79,195
Printing and Stationery	15,918	7,790
Repairs & Maintenance	3,082	5,799
Communications	4,176	60,025
Utility	-	69,206
Bank charges	38,389	9,440
Audit Fees	4,45,500	4,05,000
Vendor Payable	56,019	-
Advance to staff	82,000	35,000
Sub- Total	66,77,797	66,22,214
Purchase of Fixed Assets	18,64,952	9,20,070
Sub- Total	18,64,952	9,20,070
Total (B)	4,58,76,177	4,83,97,371
Closing Balance (A-B)	6,99,29,909	7,16,68,818
Closing Balances		
Cash in Hand	14,867	16,161
Cash at Bank	58,19,944	44,94,008
Fixed Deposits	6,40,95,098	6,71,58,649
Total	6,99,29,909	7,16,68,818

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. Deepak Samson Singh
 Executive Director

(Signature)
 MS. Deepti Singh
 Treasurer



Place: New Delhi

Date: 19 AUG 2025

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110019
Foreign Contribution Account
Income & Expenditure Account for the year ended 31st March 2025



In INR

Particulars	Schedule	For the Year ended 31st March 2025(Rs)	For the Year ended 31st March 2024(Rs)
INCOME			
Voluntary Contributions	8	14,61,750	18,75,279
Earmarked contribution to the extent utilised		3,63,05,278	4,00,11,910
Eepenses met out of R & S		8,98,195	-
Interest Income			
:-Saving Account		1,64,829	2,25,805
:-Fixed Deposit		53,17,795	44,88,964
:- Income Tax Refund		2,29,594	23,064
Total (A)		4,43,77,441	4,66,25,022
EXPENDITURE			
Program Expenses			
Palliative Care	9	28,13,404	29,68,046
Disaster Management & Mitigaton		28,23,582	45,68,998
Community Health Projects		1,58,47,677	1,62,81,752
HIV/AIDS Projects		1,20,82,129	1,31,79,236
Patient Care Project		16,10,898	13,04,291
Central Support Programms		26,23,974	25,52,764
Sub Total		3,78,01,664	4,08,55,087
Administrative Expenses			
Staff Salary and Benefits		61,51,762	56,75,820
Travelling		9,863	8,900
Office & Other Supplies		31,530	-
Printing and Stationery		15,918	7,790
Repairs & Maintenance		3,082	5,500
Communications		4,176	-
Bank charges		38,389	8,648
Audit Fees		4,86,750	4,86,750
Loss on Sale of Assets		25,892	-
Depreciation		13,43,706	14,09,557
Adjustment related to previous year/TDS written off		-	(1,299)
Sub Total		81,11,068	76,01,666
Total (B)		4,59,12,732	4,84,56,753
Balance being Excess of Expenditure over Income (A-B)		(15,35,291)	(18,31,731)

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. Deepak Samson Singh
Executive Director


MS. Deepti Singh
Treasurer



Place: New Delhi
Date : 09 AUG 2025

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



Schedule 1

Reserves & Surplus

IN INR

Particulars	As at 31 March 2025	As at 31 March 2024
Reserve & Surplus as per Last Year Balance Sheet	6,11,16,160	6,14,33,265
Sub Total (A)	6,11,16,160	6,14,33,265
Add: Assets Purchased out of Project Expenses	18,64,952	9,20,070
Add:- Unspent Balance Transferred to General Fund	-	36,14,934
Less:- Adjusted Balance of Land Transfer to General Fund	-	30,20,378
Add:- Amount Transferred from General Fund	5,98,191	-
Less:- Adjusted from General Fund	8,98,195	-
Add: Excess of Expenditure over Income	(15,35,291)	(18,31,731)
Sub Total (B)	29,657	(3,17,105)
Total (A+B)	6,11,45,817	6,11,16,160

Schedule 2

Designated Funds

IN INR

Particulars	As at 31 March 2025	As at 31 March 2024
Building Fund	1,01,40,154	1,01,40,154
Total	1,01,40,154	1,01,40,154



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3A

Earmarked Projects Funds

Foreign Contribution

(In INR)

Particulars	Opening Balance as at 1st April 2024	Receipts during the year 2024-25	Receipt from Co for (Project)	Interest during the year 2024-25	Adjustment t/ to General Fund	Expenditure in Project Expenses	Fixed Assets	Payment during the year 2024-25	Closing Balance as at 31st March 2025
Palliative Care									
Palliative Care - EHA USA - Premjyoti	7,67,371	3,87,520		-				7,10,138	4,44,753
Palliative Care - GDG (J836 NF)	2,05,956	-		-				-	2,05,956
Palliative Care - Medic Associates Intl (MAI)	25,908	-		-				-	25,908
Palliative Care - SWCT (UK) 2019-21	18,961	-		-				-	18,961
Palliative Care-SWCT (UK) 2021-22	11,00,094	-		-				51,407	10,48,687
Palliative Care-SWCT (UK) 2023-24	1,97,615	23,16,867		18,453				22,57,726	2,75,209
Total	23,15,906	27,04,387		18,453	-		-	30,19,271	20,19,475
Disaster Management & Mitigaton									
Assam Flood Relief - 2022	-	8,93,100		-				8,91,880	1,220
COVID-19 RELIEF & SUPPORT	16,075	-		-				15,927	148
DRR Pilot Project Bihar (DVN)	3,53,100	-		-				3,53,100	-
DRR-Pilot Proj-EHA Canada-Kishanganj	9,55,060	-		-				9,55,060	-
DVN First Responder Training Project	6,25,000	-		-				2,37,362	3,87,638
MANIPUR Emergency Relief 2023	94,673	82,388		-				1,77,061	-
Total	20,43,908	9,75,488		-	-		-	26,30,390	3,89,006



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3B

(In INR)

Particulars	Opening Balance as at 1st April 2024	Receipts during the year 2024-25	Receipt from Co for (Project)	Interest during the year 2024-25	Adjustment t/f to General Fund	Expenditure in Project Expenses	Fixed Assets	Payment during the year 2024-25	Closing Balance as at 31st March 2025
Community Health Projects(CO)									
CH TEAR AUSTRALIA	41,206	1,02,17,974	-	39,377	-	-	-	89,09,317	13,89,240
CH TEAR NETHERLANDS	12,32,159	13,46,107	-	-	-	-	-	24,27,356	1,50,910
DVN	11,78,639	41,37,685	-	-	-	-	14,51,280	38,65,044	-
EHA USA - CHDP Project	3,51,311	-	-	-	-3,51,311	-	-	-	-
Parenting Project	-	-	-	-	-	-	-	-	-
Tear Fund UK - CH Grant	3,16,241	-	-	-	-	-	-	3,15,267	974
University of Edinburgh Projects	66,229	-	-	-	-	-	-	-	66,229
Univ. of Pittsburgh - PRIIIA Project	23,00,093	-	-	-	-	-	-	3,80,395	19,19,697
Community Health Projects(P)									
Tear Aus (Hope & Smile)	(2,60,053)	-	31,97,329	-	-	22,85,729	70,000	-	5,81,547
Tear Aus (Proof of Grant Concept)	(27,773)	-	-	-	-	-	-	-	(27,773)
Tear Aus (Support to Sustin lives & livelihoods)	(1,24,000)	-	-	-	-	-	-	-	(1,24,000)
Tear Netherland	-	-	5,59,395	-	-	5,58,471	-	-	924
JVI	44,670	-	-	-	-	27,720	-	-	16,950
Cross Learning Workshop	(1,49,758)	-	-	-	-	-	-	-	(1,49,758)
Cross Learning Workshop-24-25	-	-	1,88,695	-	-	1,88,695	-	-	-
Total	49,68,965	1,57,01,766	39,45,419	39,377	-3,51,311	30,60,616	15,21,280	1,58,97,379	38,24,940



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule 3C&D

(In INR)

Particulars	Opening Balance as at 1st April 2024	Receipts during the year 2024-25	Receipt from Co for (Project)	Interest during the year 2024-25	Adjustment t/f to General Fund	Expenditure in Project Expenses	Fixed Assets	Payment during the year 2024-25	Closing Balance as at 31st March 2025
D. HIV/AIDS Projects									
Shalom Project(CO)	21,87,571	94,66,920	-	-	3,20,000	-	-	1,16,66,596	3,07,895
Shalom Project(P)	1,10,955	-	-	-	-	-	-	-	1,10,955
SWCT 23-24	148	-	35,158	-	-	29,767	-	-	5,539
Patient Care (Same Source)	6,200	-	-	-	-	66,741	-	-	(60,541)
Same Source	-63,557	-	1,69,000	-	-	2,59,845	-	-	(1,54,402)
Mission Intl	2,34,177	-	24,506	-	-	1,35,249	36,672	-	86,762
HBCC Misc Donors	1,750	-	-	-	-	1,750	-	-	-
Kiran Project (Multiple Donor)	2,513	-	-	-	-	2,513	-	-	-
Kiran Project (Shared Hope)	5,466	-	66,172	-	-	63,403	-	-	8,235
IGP	66,490	-	3,41,866	-	-	2,69,629	-	-	1,38,727
DAP (Hospital Care-HC)	1,21,831	-	48,626	-	-	2,00,433	-	-	(29,976)
Total	26,73,545	94,66,920	6,85,328	-	3,20,000	10,29,331	36,672	1,16,66,596	4,13,194
E. Patient Care Project									
Premiyoti Community Hospital(CO)	2,98,833	32,35,461	-	-	31,311	-	-	11,72,567	23,93,038
DVN(P)	(1,89,605)	-	14,04,148	-	-	5,44,957	2,55,000	-	4,14,586
EHA CANADA	4,92,120	-	5,40,000	-	-	4,97,153	-	-	5,34,967
Covid	919	-	-	-	-	919	-	-	-
USA	(25,618)	-	1,92,568	-	-	1,02,699	-	-	64,251
TOTAL	5,76,649	32,35,461	21,36,716	-	31,311	11,45,728	2,55,000	11,72,567	34,06,842
F. Central Support Program									
Joni & Friends - Grants	2,59,197	-	-	-	-	-	-	2,17,475	41,722
NEST Project	15,49,171	27,62,760	-	-	-	-	-	14,85,899	28,26,032
Nurses Training Fund	79,320	-	-	-	-	-	-	32,000	47,320
Scholarship Fund	7,33,700	-	-	-	-	-	-	1,83,700	5,50,000
TOTAL	26,21,389	27,62,760	-	-	-	-	-	19,19,075	34,65,074
Grand Total (Foreign Contribution) - A	1,52,00,364	3,48,46,782	67,67,463	57,830	-	52,35,675	18,12,952	3,63,05,278	1,35,18,534
				3,49,04,612					

Note:

- Negative balance in the receipt column reflects opening balance reallocated to other projects, and it does not have any impact on total receipts.
- Negative opening/closing balances pertain to those projects which are year end balances recoverable from the donors.
- Total addition of Assets During the year was 18,64,952, out of 18,64,952 an amount of Rs. 52000 Paid via Own Contribution



Schedule 4

Other Payables

Particulars	(In INR)	
	As at 31st March 2025	As at 31st March 2024
Statutory Liabilities Payable	5,09,357	5,68,210
Expenses Payable	9,69,821	10,94,319
Total	14,79,178	16,62,529

Schedule 5

Fixed Assets - Consolidated

Particulars	WDV as on 1st April 2024	Additions (More than 180 days)	Additions (Less than 180 days)	Sale/Discarded	Total Value of the Asset	Rate of Depreciation	Depreciation for the year ending 2024-25	(In INR)	
								WDV as on 31st March 2025	WDV as on 31st March 2024
Land	-				-	0%	-	-	-
Building	55,47,052				55,47,052	5%	2,77,352	52,69,700	
Furniture & Fixture	9,28,537			42,010	8,86,527	10%	88,653	7,97,874	
Vehicles	15,13,077			1,38,815	16,29,262	15%	2,25,266	14,03,996	
Office & Other Equipments	21,35,263		36,672	1,07,739	25,23,476	15%	3,47,371	21,76,105	
Computers	4,04,152		52,000		4,56,152	40%	1,72,060	2,84,093	
Software	5,578		10,62,000		10,67,578	25%	1,34,145	9,33,433	
Work In Progress	24,96,931				24,96,931	0%	-	24,96,931	
Plant & Machinery	659055				6,59,055	15%	98,858	5,60,197	
Current Year	1,36,89,645	36,672	18,28,280	2,88,564	1,52,66,033		13,43,705	1,39,22,327	
Previous Year (2023-24)	1,71,99,508	6,21,440	2,98,630	30,20,378	1,50,99,200		14,09,557	1,36,89,645	

Schedule 6

Cash & Bank Balances

Particulars	IN INR	
	As at 31st March 2025	As at 31st March 2024
A. Central Office		
Cash in Hand	11,267	1,826
Cash at Bank	34,06,330	31,21,852
Fixed Deposits	6,40,95,098	6,71,58,649
Sub Total (A)	6,75,12,695	7,02,82,327
B. Projects		
Cash in Hand	3,600	14,335
Cash at Banks	24,13,614	13,72,156
Sub Total (B)	24,17,214	13,86,491
Total (A+B)	6,99,29,909	7,16,68,818

Schedule 7

Other Current Assets - Others

Particulars	IN INR	
	As at 31st March 2025	As at 31st March 2024
TDS Recoverable	11,68,809	15,47,882
Security Deposits	38,600	38,600
Interest Accrued on Fixed Deposit	10,62,241	11,29,070
Recoverable From Others	79,797	10,190
Recoverable from Staff	82,000	35,000
Total	24,31,447	27,60,742

Schedule 8

Voluntary Contributions

Particulars	IN INR	
	As at 31st March 2025	As at 31st March 2024
Foreign Contribution Received	14,61,750	18,75,279
Total		
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3A to 3D)	3,63,05,278	4,00,11,910
Total	3,77,67,028	4,18,87,189

Schedule

Interest Earned

Particulars	IN INR	
	As at 31st March 2025	As at 31st March 2024
Central Office & Project		
Savings Account	1,64,829	2,25,805
Fixed Deposits	53,17,795	44,88,964
Interest from TDS Refund	2,29,594	23,064
Total	57,12,218	47,37,833



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account



Schedule - 9

Project Expenses

S.No	Heads	Palliative Care	Disaster Management & Mitigation	Community Health Projects	HIV/AIDS Projects	Patient Care Project	Central Support Programs	Total
1	Staff Salary and Benefits	16,55,307	7,82,458	90,19,332	98,80,078	5,21,391	8,93,936	2,27,52,502
2	Activity Expenses	6,47,928	18,87,057	41,97,785	10,54,227	7,68,887	13,52,095	99,07,979
3	Travelling Expenses	5,04,153	1,29,433	3,17,747	62,424	45,345	3,15,022	13,74,124
4	Office & Other Supplies		15,927	36,780	24,929	16,536	-	94,172
5	Communications		7,379	53,856	34,720	13,460	10,921	1,20,336
6	Rent			2,41,248	7,36,974	-	-	9,78,222
7	Bank Charges	6,016	1,328	17,658	17,304	1,907	-	44,213
8	Repair & Maintenance			1,86,991	2,34,801	2,43,372	-	6,65,164
9	Fixed Assets			17,76,280	36,672	-	52,000	18,64,952
	Total	28,13,404	28,23,582	1,58,47,677	1,20,82,129	16,10,898	26,23,974	3,78,01,664



EMMANUEL HOSPITAL ASSOCIATION
Foreign Contribution Account

SCHEDULE-10

Schedule forming part of the financial statements for the year ended March 31, 2025

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 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 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 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 : The Society do not have the leave encashment policy and the same can only be availed any payments at the time of retirement is 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. **FCRA Reporting**

The reporting in FC-4 is on the basis of Receipt and Payments during the year, however, the Society has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011.

2. **Capital Work in Progress**

As sum of Rs. 24,96,931 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.

3. **Earmarked Fund**

A sum Rs. 1,35,18,534 are the unspent balances in the Current years. The society is in the process of seeking approval from Donors to utilize these amounts towards the objects of society.

4. **TDS, Tax Assessments & Compliances**

a) The society has been assessed under Income tax up to A.Y 2018-19. A sum of Rs. 11,68,809 is recoverable against the taxes deducted at source. This matter is being pursued.

5. **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.

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.



7. **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.

8. **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.

9. **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. Deepak Samson Singh
Executive Director


MS. Deepti Singh
Treasurer



Place: New Delhi

Date: 09 AUG 2025