MISSION SMILE
ACCOUNTING YEAR ENDED : 31ST MARCH, 2018
ASSESSMENT YEAR : 2018 - 2019

PAN.NO. AAATO1016E

Computation of Income for Trust

INCOME			
a) Voluntary Contribution		6,59,08,923	
b) Income from Property held under Trust		33,64,362	6,92,73,285
Total Income	(A)		6,92,73,285
Less :General Deduction --- 15% of (A)			-
			6,92,73,285
Add : Corpus Fund		2,50,000	
			2,50,000
			6,95,23,285
Balance 85 % of income	(B)		
Less : Exemption u/s 11(1)(d)		2,50,000	
Less : Exemption u/s 11A		-	2,50,000
			6,92,73,285
Less : Expenses			
a) Auditor Remuneration		1,29,800	
b) Depreciation		1,13,937	
Less: Disallowed on new addition		(34,613)	
c) Administrative Expenses		48,95,607	
d) Capital Expenditure		86,535	
e) TDS	(B)	2,49,580	54,40,846
			6,38,32,439
Less :			
Application of income:			
1. For the Object of the Trust		7,87,72,105	
Less: Option excerised under clause (2) of the Explanation to sub-section (1) of section 11 for AY 2017-18 now utilised		(31,57,947)	7,56,14,158
Deficit of Funds			(1,17,81,719)
Less : Option excerised under clause (2) of the Explanation to sub-section (1) of section 11			-
Deficit of Funds to be claimed in A.Y. 2017-18			-
Tax on Total Income			Nil
Less:- TDS			2,49,580
TAX PAYABLE / (REFUND DUE)			**(2,49,580)**

NOTES :-

1. **The Trust is registered u/s. 12A of the Income Tax Act, 1961, under Registration No.0– 203/03/214 dated 21st May, 2004 by DIT New Delhi.**

MISSION SMILE
[FORMERLY KNOWN AS OPERATION SMILE INDIA]

BALANCE SHEET AS AT MARCH 31, 2018

Funds & Liabilities	Amount (Rs.)	Amount (Rs.)	Property & Assets	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus			**Fixed Assets :- (At cost)**		
Balance as per last Balance Sheet	44,12,734		(As per Annexure " C ")		4,82,415
Addition during the year	2,50,000				
Interest Corpus - Guwahati	1,43,928	48,06,662	**Investments**		
			(As per Annexure " D ")		
Other Earmarked Funds			LIC Liquid Fund	2,47,379	2,47,379
Any other Fund					
- Unutilised Specific Donation Fund	3,58,41,526	3,58,41,526	**Advances**		
(As per Annexure " A ")			(As per Annexure " E ")		
Reserve for Program		12,00,000	Deposits	50,000	
			Stock of Medicines & Nutrition Supplements	22,75,189	
Loans (Secured or Unsecured)			Project and Other Advances	5,11,235	
From Trustees	-		Advance to Creditors	2,23,500	
From Others	-	-	TDS Receivables	22,57,003	53,16,927
Current Liabilities			**Cash and Bank Balances (Cash & Equivalent)**		
Duties and Taxes	7,99,247		(As per Annexure " F ")		4,47,50,786
(As per Annexure " B ")					
Creditors	35,22,204				
(As per Annexure " B ")			**Income and Expenditure Account**		
Payables and Provisions	56,18,272		Balances as per last Balance Sheet	40,04,661	
(As per Annexure " B ")		99,39,723	Less : Surplus as per Income & Expenditure Account	(30,14,257)	9,90,404
Total		5,17,87,911	**Total**		5,17,87,911

Significant Accounting Policies - (As per Annexure - " H ")

As per our Report of even date attached

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
Place : Mumbai
Date : 20th August, 2018

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

MISSION SMILE MUMBAI

Trustee

Place : Mumbai
Date : 20th August, 2018

For Mission Smile

Trustee

Place : Mumbai
Date : 20th August, 2018

MISSION SMILE

[FORMERLY KNOWN AS OPERATION SMILE INDIA]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		1,29,800	By Donations in Cash or Kind		
			FCRA - Donor's	12,88,430	
To Depreciation		1,13,937	Domestic Donor's	46,80,761	59,69,191
To Administrative expenses (As per Annexure " G ")		48,95,607	By Income from Other Sources		
			a) Interest FCRA	2,08,065	
			b) Interest Domestic	15,69,582	
			c) Interest on Income Tax Refund	36,112	
To Expenditure on Objects of the Trust			d) Other Income	3,79,484	21,93,243
a) Educational	-				
b) Programme - Training	8,833				
c) Other Medical Programme	-	8,833			
To Surplus carried over to Balance Sheet		30,14,257			
Total		81,62,434	Total		81,62,434

Significant Accounting Policies - (As per Annexure - " H ")

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
Place : Mumbai
Date : 20th August, 2018

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

MISSION SMILE MUMBAI

Trustee

Place : Mumbai
Date : 20th August, 2018

For Mission Smile

MISSION SMILE MUMBAI

Trustee

Place : Mumbai
Date : 20th August, 2018

Mission Smile

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 01.04.17 to 31.03.18

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Balance B/f			By Auditor's Remuneration		1,29,800
Balance with Bank	6,35,97,636		By Administrative Expenses		48,95,607
Cash on Hand	25,601	6,36,23,237			
			By Expenses for Object of The Trust		
To Donation			Training Expenses	1,48,090	
Domestic Funds Received	4,68,08,301		Mission Expenses	1,70,47,258	
FCRA Funds Received	1,91,00,621		Outreach Centers	2,31,08,970	
Corpus Donation	2,50,000	6,61,58,923	North East Program Expenses	3,76,37,847	
			Mini Camps	3,84,195	
To Interest Received			Nutrition Camp Expenses	2,25,331	
Interest on FCRA	3,98,072		Medical Equipments	2,20,413	7,87,72,105
Interest on Income Tax Refund	36,112				
Interest on Corpus	1,43,928		By Fixed Assets		86,535
Interest on Domestic Accounts	24,06,766	29,84,878			
To Other Income		3,79,484	By Liquid Funds		25,976
			Addition to Current Assets		
			Stock of Medicines and Consumables	2,14,551	
			Project Advances	4,11,461	
			Deposits	25,000	
			Advance to Creditors	58,101	
			TDS Paid	2,85,692	9,94,805
			Payments of Current Liabilities		
			Duties and Taxes	1,30,644	
			Creditors	21,51,610	
			Provisions	12,08,654	34,90,908
			By Balance C/fd		
			Balance with Bank	4,47,32,768	
			Cash on Hand	18,018	4,47,50,786
TOTAL:		13,31,46,522	**TOTAL:**		13,31,46,522

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
Place : Mumbai
Date : 20th August, 2018

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

Trustee

Place : Mumbai
Date : 20th August, 2018

For Mission Smile

Trustee

Place : Mumbai
Date : 20th August, 2018

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE

ANNEXURES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018

Annexure "A"

Specific Donation Fund

Sr.No.	Particulars	Amount (Rs.)	Amount (Rs.)
I)	FOREIGN CONTRIBUTION		
1	**Opening Balance as on April 1, 2017**		**1,43,34,705**
	Add: Donation Received		**1,78,12,191**
	Add: Interest on Grant Funds		**1,90,007**
	Less:Program Cost		
	Outreache Centers	(1,65,44,850)	
	Guwahati Center	(18,14,240)	
	Medical Equipments	(2,20,413)	
	Missions	(8,46,316)	**(1,94,25,818)**
	Closing Balance as on March 31, 2018		**1,29,11,085**
II)	DOMESTIC CONTRIBUTION		
1	**Opening Balance as on April 1, 2017**		3,93,03,170
	ADD:		
	Donation Received	4,21,27,541	
	Interest on Grant Funds	8,37,184	4,29,64,725
	Less:Program Cost		
	Guwahati Center	(3,00,48,839)	
	Guwahati Center - Meghalaya Program Cost	(13,91,739)	
	Guwahati Center - Tripura Program Cost	(27,40,269)	
	Guwahati Center - Nagaland Program Cost	(16,42,760)	
	Outreache Centers	(65,64,121)	
	Missions	(1,62,00,942)	
	Mini Camps	(3,84,195)	
	Nutrition Camp Expenses	(2,25,331)	
	Training Expenses	(1,39,257)	**(5,93,37,453)**
	Closing Balance as on March 31, 2018		**2,29,30,441**
	Grand Total		**3,58,41,526**

ANAY GOGTE & CO. CHARTERED ACCOUNTANTS MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE
Annexure " B "

Particulars	Amount (Rs.)	Amount (Rs.)
Sundry Creditors		
Sundry Creditors - Bank - Credit Card	1,22,589	
Sundry Creditors - Rest of India	33,40,426	
Sundry Creditors - North East	59,189	35,22,204
Total		**35,22,204**
B. Payables and Provision		
Provision for Expenses		
Outreach Center Hospital Charges Payable	49,500	
Salary and Reimbursement Payable	5,52,450	
Provision for Expenses -Guwahati	50,16,322	56,18,272
Total		**56,18,272**
C. Duties and Taxes		
Professional Tax	3,588	
Provident Fund	1,02,865	
TDS Payable	6,83,982	
TDS Payable - Guwahati	8,812	7,99,247
Total		**7,99,247**

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE

Annexure "C"

Fixed Assets

Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2017	Addition during the year	Deduction during the year	Closing Balance as on 31.03.2018	Depreciation for the year	Net Block W.D.V as on 31.03.2018
1	Equipments							
	Camera	15%	6,162		-	6,162	924	5,238
	Medical Equipments	15%	1,73,361	-		1,73,361	26,004	1,47,357
	Printer	15%	13,832	-		13,832	2,075	11,757
2	Office Furniture	10%	2,11,693		-	2,11,693	21,169	1,90,524
3	Laptop/Computers	40%	20,556	86,532	-	1,07,088	42,835	64,253
4	Trademark & Registration	25%	83,718			83,718	20,930	62,788
5	Assets - Grants		495	3	-	498	-	498
	TOTAL		5,09,817	86,535	-	5,96,352	1,13,937	4,82,415

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE

Annexure " D "

Investments

Particulars	Rs.	Rs.
LIC Liquid Funds	2,21,403	
Add: Accrued	25,976	2,47,379
Total		**2,47,379**

Annexure " E "

Deposit (Asset)

Particulars	Rs.	Rs.
Mumbai Warehouse Rent Deposit	25,000	
Delhi Metro CSR	25,000	50,000
Total		**50,000**

Annexure " E "

Project & other Advances

Particulars	Rs.	Rs.
Project Advances		
Staff Advances - Mumbai	64,090	
Staff Advances -Guwahati	4,47,145	**5,11,235**
Receivables		
TDS Receivable		22,57,003
Total		**27,68,238**

MISSION SMILE

Annexure " E "

Advance to Creditors

Particulars	Rs.	Rs.
Avani Batra	2,03,500	
Biman Chakraborty	20,000	2,23,500
Total		**2,23,500**

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

Annexure " F "

Cash & Bank balances (Cash & Equivalent)

Particulars	Rs.	Rs.
Cash in hand		
Cash in Hand - Guwahati	18,018	
Cash in Hand - Mumbai	-	18,018
Bank balances		
Bank - Axis Bank Mumbai	93,68,679	
Bank - Axis Bank Guwahati	10,11,555	
Bank - State Bank of India, Guwahati	2,48,228	1,06,28,462
Fixed Deposits with Axis Bank Mumbai'		3,41,04,306
Total		**4,47,50,786**

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE

Annexure " G "

Administrative Expenses

Particulars	Rs.	Rs.
Accounting Charges	2,32,050	
Bank Charges	71,809	
Repairs & Maintainence	1,30,860	
Local Conveyance	19,319	
Communication Expenses	1,41,320	
Insurance	52,551	
Staff Welfare Expenses	54,736	
Misc. Balances w/off	58,159	
Printing & Stationery	50,213	
Professional Fees	6,68,542	
Warehouse/Office Rent	2,31,800	
Salaries - Operations	10,12,178	
Salaries - Branding and Fundraising	1,86,384	
Branding and Fundraising Expenses	12,40,426	
Travelling, Lodging & Boarding Expenses	7,19,381	
Office Expenses	25,880	
		48,95,607
		48,95,607

ANAY GOGTE & CO. CHARTERED ACCOUNTANTS MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI

MISSION SMILE

[FORMERLY KNOWN AS OPERATION SMILE INDIA]

Annexure " H "

I] Significant Accounting Policies

1 **Basis of Accounting :**

a) The financial statements have been prepared under the historical cost convention, in accordance with the generally accepted accounting principles in India and applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

b) All expenditure items in the financial statements are recognised on accrual basis.

c) General and Specific donations received are recognised on receipt basis.

2 **Specific Donation Fund :**

a) **Donations received :**
Donations received are credited to specific mission/program account and are reflected in "Annexure A" of the Balance Sheet, as the same are conditional donations received for specific projects. The same are and can only be utilised according to the terms of the donations.

b) **Expenditure :**
All expenses, including administrative expenses (other than those shown separately in the income & expenditure account) are allocated to

the various projects / missions referred to Annexure "A" of the Balance Sheet. The said allocations have been accepted by the donors.

3 **Income from Interest :**

a) Interest on fixed deposits with Bank is accounted for on accrual basis as period income.

b) Income from earmarked investments of specific funds is credited to the respective earmarked fund account.

4 **Fixed Assets :**

a) Fixed assets acquired during the year out of the specific donations are taken to the fixed asset schedule at nominal value of Re.1/- each, as these assets are eventually available for the use of the trust for carrying out its objects.

b) Other Fixed assets are stated at their written down value after charging depreciation as stated in note no.4 of "Annexure C" to Balance Sheet.

5 **Depreciation :**

a) Depreciation on fixed assets is provided under the Written Down Value Method and at the rates prescribed in the Income Tax Act, 1961.

b) Depreciation on fixed assets has been charged to the Income and Expenditure Account.

c) No depreciation has been charged on Fixed assets acquired out of the specific donations.

6 **Investments**

Investments are stated at cost, including cost of acquisition and accrued interest thereon.

7 **Use of Estimates :**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

8 **Current Assets**

Stocks of medicines are valued at cost.

9 **Income Tax :**

a) The Trust is registered u/s. 12A of the Income Tax Act, 1961, under Registration No.0– 203/03/214 dated 21st May, 2004 by DIT New Delhi.

b) 80G certificate of the trust is valid in perpetuity.

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS AG

MISSION SMILE MUMBAI

MISSION SMILE

II] Other Notes

1 **Payment to Auditor :**

Details of Auditors remuneration are as under:

Particulars	31st March, 2018	31st March, 2017
Audit Fees	1,29,800	1,18,500
Total	1,29,800	1,18,500

2 The name of the trust has been changed to "Mission Smile" with effect from 25th June 2015.

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
Place : Mumbai
Date : 20th August, 2018

ANAY GOGTE & CO. MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

Trustee

Trustee

Place : Mumbai
Date : 20th August, 2018

MISSION SMILE MUMBAI

MISSION SMILE MUMBAI