

AUDITOR'S REPORT

The Trustees,
Mission Smile

We have audited the attached Balance Sheet of Mission Smile as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date, with books of account, vouchers and other documents as were available with the trust and were produced to us and in connection therewith we report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion, proper books of account and records as necessary have been kept by the Trust, so far as appears from our examination of those books.
3. The Balance Sheet and the Income and Expenditure Account referred to in this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the accounts give a true and fair view:
 - (i) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2019.
 - And
 - (ii) In the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

UDIN: 19037046AAAAJB519

Place: Mumbai
Date: 20th September, 2019

For Anay Gogte & Co.
Chartered Accountants



(A. R. Gogte)
Proprietor
Membership No. 37046

MISSION SMILE
[FORMERLY KNOWN AS OPERATION SMILE INDIA]

BALANCE SHEET AS AT MARCH 31, 2019

Funds & Liabilities		Property & Assets	
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus		Fixed Assets :- (At cost)	
Balance as per last Balance Sheet	48,06,661	(As per Annexure "C")	3,97,310
Addition during the year	-	Investments	
Interest Corpus - Guwahati	1,43,928	(As per Annexure "D")	2,47,379
		LIC Liquid Fund	
Other Earmarked Funds	49,50,589	Advances	
Any other Fund		(As per Annexure "E")	50,000
- Unutilised Specific Donation Fund	1,46,40,612	Deposits	94,705
(As per Annexure "A")		Project and Other Advances	54,925
Reserve for Program	12,00,000	Advances to Creditors	35,57,590
		TDS Receivables	
Loans (Secured or Unsecured)		Stock of Medicines & Nutrition Supplements	37,57,220
From Trustees	-	Cash and Bank Balances (Cash & Equivalent)	7,38,851
From Others	-	(As per Annexure "F")	3,51,26,117
Current Liabilities			
Duties and Taxes	9,98,086		
(As per Annexure "B")			
Creditors	61,58,310		
(As per Annexure "B")			
Payables and Provisions	83,82,071		
(As per Annexure "B")			
Income and Expenditure Account			
Balances as per last Balance Sheet	(9,90,404)		
Add : Surplus as per Income & Expenditure Account	49,27,611		
Total	4,02,66,876	Total	4,02,66,876

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 September, 2019



For Mission Smile

Trustee
Place : Mumbai
Date : 20th September, 2019



For Mission Smile

Trustee
Place : Mumbai
Date : 20th September, 2019



MISSION SMILE
[FORMERLY KNOWN AS OPERATION SMILE INDIA]
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		1,10,000	By Donations in Cash or Kind		
To Depreciation		85,105	Domestic Donor's	20,57,813	4,01,25,565
To Administrative expenses (As per Annexure "G")		50,06,275	General Projects	3,80,67,752	
To Project Expenses			FCRA - Donor's		
Domestic			General Projects	62,17,769	1,60,85,458
TATA Educational Trust	88,29,232	5,73,32,207	By TATA Educational Trust		
Others	4,85,02,975		Donation Received	75,00,000	
Project Cost - Foreign Contribution		1,96,13,818	Add: Interest Received	77,895	75,77,895
To Expenditure on Objects of the Trust			By Give India		
a) Educational	-		Domestic	2,16,800	2,31,775
b) Program - Training	8,260	8,260	Foreign Contribution	14,975	
c) Other Medical Program			By Income from Other Sources		
To Surplus carried over to Balance Sheet		49,27,611	a) Interest FCRA	4,14,298	
			b) Interest Domestic	13,59,769	
			c) Interest on Income Tax Refund	87,602	18,61,669
			d) Other Income		
			By Transfer from Earmarked Funds		2,12,00,914
Total		8,70,83,277	Total		8,70,83,277

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 September, 2019



For Mission Smile
Trustee

Place : Mumbai
Date : 20th September, 2019



For Mission Smile

Trustee

Place : Mumbai
Date : 20th September, 2019

Rachna Patel

Mission Smile
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 01.04.18 to 31.03.19

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Balance B/f					
Balance with Bank	4,47,32,768		By Auditor's Remuneration		1,10,000
Cash on Hand	18,018	4,47,50,786	By Administrative Expenses		50,06,275
To Donation			By Expenses for Object of The Trust		
Domestic Funds Received	4,79,20,260		Project Expenses		7,69,54,286
FCRA Funds Received	1,61,00,434				
Corpus Donation	-	6,40,20,693			
To Interest Received					
Interest on FCRA	4,14,298				
Interest on Income Tax Refund	87,602				
Interest on Corpus	1,43,928				
Interest on Domestic Accounts	13,59,769	20,05,597			
To Other Income		-			
To Increase in Liabilities		55,98,745	By Balance C/fd		
To Received against advances		8,20,856	Balance with Bank	3,51,01,267	
			Cash on Hand	24,850	3,51,26,117
TOTAL:		11,71,96,677	TOTAL:		11,71,96,677

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 September, 2019



For Mission Smile

[Signature]
Trustee

Place : Mumbai
Date : 20th September, 2019



For Mission Smile

[Signature]
Trustee

Place : Mumbai
Date : 20th September, 2019



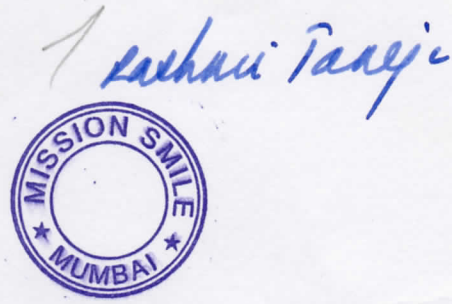
MISSION SMILE

ANNEXURES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019

Annexure "A"

Earmarked Fund

Sr.No.	Particulars	Amount (Rs.)	Amount (Rs.)
	<u>CONTRIBUTION</u>		
	Opening Balance as on April 1, 2018		3,58,41,526
	Less: Transfer against Expenses		
	Domestic		
	TATA Educational Trust	12,51,337	
	Other Project Cost	1,02,18,423	
	FCRA		
	Project Costs	97,31,154	2,12,00,914
	Closing Balance as on March 31, 2019		1,46,40,612



MISSION SMILE
Annexure " B "

Particulars	Amount (Rs.)	Amount (Rs.)
Sundry Creditors	61,58,310	61,58,310
<u>B. Payables and Provision</u>		
Provision for Expenses	76,64,501	
Audit Fees Payable	99,000	
Salary and Reimbursement Payable	6,18,570	83,82,071
<u>C. Duties and Taxes</u>		
Professional Tax	3,168	
Provident Fund	1,04,329	
TDS Payable	8,90,589	9,98,086
Total		1,55,38,468



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MISSION SMILE

Annexure "C"

Fixed Assets

Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2018	Addition during the year	Deduction during the year	Closing Balance as on 31.03.2019	Depreciation for the year	Net Block W.D.V as on 31.03.2019
1	Equipment's							
	Camera	15%	5,238	-	-	5,238	786	4,452
	Medical Equipment's	15%	1,47,357	-	-	1,47,357	22,104	1,25,253
	Printer	15%	11,757	-	-	11,757	1,764	9,993
2	Office Furniture	10%	1,90,524	-	-	1,90,524	19,052	1,71,472
3	Laptop/Computers	40%	64,253	-	-	64,253	25,702	38,551
4	Trademark & Registration	25%	62,788	-	-	62,788	15,697	47,091
5	Assets - Grants		498	-	-	498	-	498
	TOTAL		4,82,415	-	-	4,82,415	85,105	3,97,310



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MISSION SMILE
Annexure " D "

Investments

Particulars	Rs.	Rs.
LIC Liquid Funds	2,47,379	2,47,379
Add: Accrued		
Total		2,47,379

Annexure " E "

Deposit (Asset)

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

Annexure " E "

Project & other Advances

Particulars	Rs.	Rs.
<u>Project Advances</u>		1,49,630
Advance to Creditors	54,925	
Staff Advances	94,705	
<u>Receivables</u>		35,57,590
TDS Receivable	35,57,590	
Total		37,07,220

Annexure " F "

Cash & Bank balances (Cash & Equivalent)

Particulars	Rs.	Rs.
<u>Cash in hand</u>		24,850
Cash in Hand - Guwahati		
<u>Bank balances</u>		3,51,01,267
Bank	1,65,34,656	
Fixed Deposits	1,85,66,611	
Total		3,51,26,117



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MISSION SMILE

Annexure " G "

Administrative Expenses

Particulars	Rs.	Rs.
Domestic		
Bank Charges	44,626	
Repairs & Maintenance	1,19,229	
Local Conveyance	73,735	
Communication Expenses	95,755	
Insurance	80,000	
Staff Welfare Expenses	39,108	
Printing & Stationery	56,639	
Postage and Courier	33,553	
Professional Fees	35,400	
Warehouse/Office Rent	1,82,700	
Salaries and Consultancy	18,76,839	
Branding and Fundraising Expenses	12,87,049	
Office Expenses	36,554	
Travelling Expenses	3,57,189	
Contribution to Kerala Relief Fund	94,289	44,12,666
Foreign Contribution		
Salaries and Consultancy	5,92,056	
Repairs & Maintenance	1,652	
Write Off	(99)	5,93,609
		50,06,275



Jalal

Rashmi Ranjan

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.



III Other Notes

1 Payment to Auditor :

Details of Auditors remuneration are as under:

Particulars	31st March, 2019	31st March, 2018
Audit Fees	1,10,000	1,29,800
Total	1,10,000	1,29,800

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.

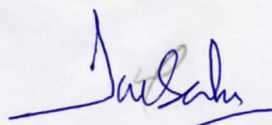
For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)

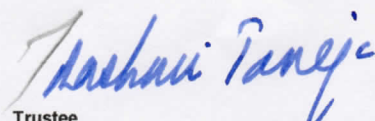
M.NO. 37046
Place : Mumbai
Date : 20th September, 2019



For Mission Smile


Trustee

Place : Mumbai
Date : 20th September, 2019


Trustee

