

ANAY GOGTE

F.C.A., C.M.A., C.S.

NEELAM THORAT

B.A.F., A.C.A.

ANAY GOGTE & CO.

CHARTERED ACCOUNTANTS

1/F-6, Krishna Nagar, Chandavarkar Road,
Borivali (West), Mumbai - 400 092.

Tele fax : 2894 3101, 2890 3450

AUDITOR'S REPORT

The Trustees,
Mission Smile

We have audited the attached Balance Sheet of Mission Smile as at 31st March, 2020 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, 2020.
 - And
 - (ii) In the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

UDIN: 20037046AAAAJJ5263

Place: Mumbai
Date: 10th November, 2020

For Anay Gogte & Co.
Chartered Accountants



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

MISSION SMILE
ACCOUNTING YEAR ENDED : 31ST MARCH, 2020
ASSESSMENT YEAR : 2021 - 2022

PAN.NO. AAATO1016E

Computation of Income for Trust

INCOME		
a) Voluntary Contribution	73,294,670	
b) Income from Property held under Trust	2,024,962	75,319,632
Total Income	(A)	75,319,632
Less : General Deduction --- 15% of (A)		3,838,843
		71,480,789
Add : Corpus Fund		-
		71,480,789
Balance 85 % of income	(B)	-
Less : Exemption u/s 11(1)(d)		-
Less : Exemption u/s 11A		-
Less : Expenses		71,480,789
a) Auditor Remuneration	149,600	
b) Depreciation	65,320	
Less: Disallowed on new addition	(12,460)	
c) Administrative Expenses	4,945,980	
d) Capital Expenditure	101	
e) TDS	524,859	5,673,399
Less :		65,807,389
Application of income:		
1. For the Object of the Trust	65,807,390	
Option exercised under clause (2) of the Explanation to sub-section (1) of		
Less: section 11 for AY 2019-20 now utilised		65,807,390
Deficit of Funds		-
Less : Option exercised under clause (2) of the Explanation to sub-section (1) of section 11		-
Deficit of Funds to be claimed in A.Y. 2020-21		-
Tax on Total Income		Nil
Less:- TDS		524,859
TAX PAYABLE / (REFUND DUE)		(524,859)

NOTES :-

- 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, 2020

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	4,950,589		(As per Annexure " B ")		332,091
Addition during the year	-				
Interest Corpus - Guwahati	140,346	5,090,935	Investments		
			(As per Annexure " C ")		
Other Earmarked Funds			LIC Liquid Fund	247,379	247,379
Any other Fund					
- Unutilised Specific Donation Fund			Advances		
- Opening Balance	14,640,612		(As per Annexure " D ")		
- Less: Transfer to Income & Expenditure A/c	(1,269,227)	13,371,385	Deposits	74,000	
			Project and Other Advances	155,454	
Reserve for Program		1,200,000	Advance to Creditors	97,001	
			TDS Receivables	2,239,044	2,565,499
Loans (Secured or Unsecured)					
From Trustees	-		Stock of Medicines & Nutrition Supplements		1,373,730
From Others	-				
			Cash and Bank Balances (Cash & Equivalent)		
Current Liabilities			(As per Annexure " E ")		30,730,039
Duties and Taxes	554,601				
(As per Annexure " A ")					
Creditors	2,624,948				
(As per Annexure " A ")					
Payables and Provisions	2,989,437				
(As per Annexure " A ")		6,168,987			
Income and Expenditure Account					
Balances as per last Balance Sheet	3,937,207				
Add : Surplus as per Income & Expenditure Account	5,480,223	9,417,430			
Total		35,248,737	Total		35,248,737

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

As per our Report of even date attached

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
Place : Mumbai
Date : 10th November, 2020



For Mission Smile

Trustee

Place : Mumbai
Date : 10th November, 2020



For Mission Smile

Trustee

Place : Mumbai
Date : 10th November, 2020



MISSION SMILE
[FORMERLY KNOWN AS OPERATION SMILE INDIA]
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		149,600	By Donations in Cash or Kind		
			<u>Domestic Donation</u>		
To Depreciation		65,320	General	1,871,871	
			Projects	45,957,585	47,829,456
To Administrative expenses (As per Annexure " F ")		4,945,980	<u>FCRA Donation</u>		
			General	116,571	
To Project Expenses			Projects	25,130,267	25,246,838
<u>Domestic</u>					
TATA Educational Trust	1,400,733		By TATA Educational Trust		
Others	39,547,154	40,947,887	Donation Received	-	
			Add: Interest Received	131,506	131,506
<u>Project Cost - Foreign Contribution</u>		24,859,503	By Give India		
			<u>Domestic</u>	132,175	
<u>To Expenditure on Objects of the Trust</u>			Foreign Contribution	86,202	218,376
a) Educational	-				
b) Program - Training	-		By Income from Other Sources		
c) Other Medical Program	-		a) Interest FCRA	300,125	
			b) Interest Domestic	1,147,884	
			c) Interest on Income Tax Refund	303,601	
			d) Other Income	1,500	1,753,110
To Surplus carried over to Balance Sheet		5,480,223	By Transfer from Earmarked Funds		1,269,227
Total		76,448,512	Total		76,448,512

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

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
Place : Mumbai
Date : 10th November, 2020



For Mission Smile

Trustee

Place : Mumbai
Date : 10th November, 2020



For Mission Smile

Trustee

Place : Mumbai
Date : 10th November, 2020



Mission Smile

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 01-04-2019 to 31-03-2020

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Balance B/f					
Balance with Bank	35,101,267		By Auditor's Remuneration		149,600
Cash on Hand	24,850	35,126,117	By Administrative Expenses		4,945,980
To Donation			By Expenses for Object of The Trust		
Domestic Funds Received	48,093,136		Project Expenses		65,807,390
FCRA Funds Received	25,333,040		By Current Liabilities		9,369,481
Corpus Donation	-	73,426,176	By Trademarks		101
To Interest Received			By Stock of Medicines and Consumables		634,879
Interest on FCRA	300,125				
Interest on Income Tax Refund	303,601				
Interest on Corpus	140,346				
Interest on Domestic Accounts	1,147,884	1,891,956			
To Other Income					
		1,500			
To Advances			By Balance C/fd		
		1,191,721	Balance with Bank	30,682,520	
			Cash on Hand	47,519	30,730,039
TOTAL:		111,637,469	TOTAL:		111,637,469

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
Place : Mumbai
Date : 10th November, 2020



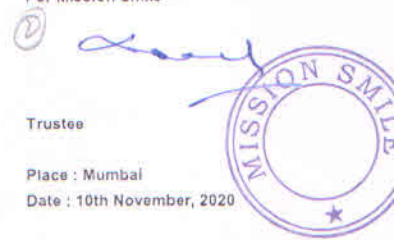
For Mission Smile

Trustee
Place : Mumbai
Date : 10th November, 2020



For Mission Smile

Trustee
Place : Mumbai
Date : 10th November, 2020



MISSION SMILE
Annexure " A "
Financial Year 2019-2020

Particulars	Amount (Rs.)	Amount (Rs.)
Sundry Creditors	2,624,948	2,624,948
<u>B. Payables and Provision</u>		
Provision for Expenses	2,551,388	
Audit Fees Payable	129,800	
Salary and Reimbursement Payable	308,249	2,989,437
<u>C. Duties and Taxes</u>		
Professional Tax	3,404	
Provident Fund	112,057	
TDS Payable	439,140	554,601
Total		6,168,987

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MISSION SMILE

Annexure "B"

Financial Year 2019-2020

Fixed Assets

								Amount(Rs.)
Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2019	Addition during the year	Deduction during the year	Closing Balance as on 31.03.2020	Depreciation for the year	Net Block W.D.V as on 31.03.2020
1	<u>Equipments</u>							
	Camera	15%	4,452	-	-	4,452	668	3,784
	Medical Equipment's	15%	125,253	-	-	125,253	18,788	106,465
	Printer	15%	9,993	-	-	9,993	1,499	8,494
2	Office Furniture	10%	171,472	-	-	171,472	17,147	154,325
3	Laptop/Computers	40%	38,551	-	-	38,551	15,420	23,131
4	Trademark & Registration	25%	47,091	101	-	47,192	11,798	35,394
5	Assets - Grants		498	-	-	498	-	498
	TOTAL		397,310	101	-	397,411	65,320	332,091

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MISSION SMILE
Annexure " C "
Financial Year 2019-2020
Investments

Particulars	Rs.	Rs.
LIC Liquid Funds	247,379	
Add: Accrued		247,379
Total		247,379

Annexure " D "
Financial Year 2019-2020
Deposit (Asset)

Particulars	Rs.	Rs.
Mumbai Warehouse Rent Deposit	25,000	
Delhi Metro CSR	25,000	
Deposit for Oxygen Cylinders - Life	24,000	74,000
Total		74,000

Annexure " D "
Financial Year 2019-2020
Project & other Advances

Particulars	Rs.	Rs.
Project Advances		
Advance to Creditors	97,001	
Staff Advances	155,454	252,455
Receivables		
TDS Receivable	2,239,044	2,239,044
Total		2,491,499

Annexure " E "
Financial Year 2019-2020
Cash & Bank balances (Cash & Equivalent)

Particulars	Rs.	Rs.
Cash in hand		
Cash in Hand - Guwahati		47,519
Bank balances		
Bank	11,590,448	
Fixed Deposits	19,092,072	30,682,520
Total		30,730,039



MISSION SMILE

Annexure " F "

Financial Year 2019-2020

Administrative Expenses

Particulars	Rs.	Rs.
Domestic		
Air/train	208,208	
Admin charges	38,811	
Bank Charges	10,791	
Repairs & Maintenance	97,733	
Local Conveyance	69,002	
Communication Expenses	74,826	
Insurance	62,304	
Membership Subscription	18,290	
Staff Welfare Expenses	1,050	
Printing & Stationery	85,489	
Postage and Courier	47,010	
Professional Fees	388,724	
Warehouse/Office Rent	300,000	
Salaries and Consultancy	1,930,882	
Branding and Fundraising Expenses	656,878	
Office Expenses	30,989	
Training Expenses	12,000	
Legal Fees	3,280	
Hotel and Food	55,726	4,091,993
Foreign Contribution		
Air / Train/Bus Expenses	45,159	
Bank Charges	9,258	
Communication Expenses	280	
Hotel & Food Expenses	154,149	
Local Conveyance	3,565	
Branding and Fundraising Expenses	124,257	
Office Rent Expenses	12,000	
Professional Fees	2,950	
Miscellaneous Expenses	2,442	
Salaries and Consultancy	499,927	
		853,987
		4,945,980



MISSION SMILE
[FORMERLY KNOWN AS OPERATION SMILE INDIA]
Annexure " G "
Financial Year 2019-2020

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 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.

3 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.

4 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.

5 Investments

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

6 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.

7 Current Assets

Stocks of medicines are valued at cost.

8 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.

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III Other Notes

1 Payment to Auditor :

Details of Auditors remuneration are as under:

Particulars	31st March, 2020	31st March, 2019
	Amount Rs	Amount Rs
Audit Fees	149,600	129,800
Total	149,600	129,800

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)
Partner
M.NO. 37046
Place : Mumbai
Date : 10th November, 2020



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For Mission Smile

Trustee

Place : Mumbai
Date : 10th November, 2020

[Handwritten signature]

Trustee

