

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, 2021 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, 2021.
 - And
 - (ii) In the case of the Income & Expenditure Account, of the deficit for the year ended on that date.

UDIN: 21037046AAAAIA3158

Place: Mumbai
Date: 6th October, 2021

For Anay Gogte & Co.
Chartered Accountants



[A.R. Gogte]
Partner
Membership No.37046

MISSION SMILE
BALANCE SHEET AS AT MARCH 31, 2021

Funds and Liabilities	Amount (Rs.)	Amount (Rs.)	Property and Assets	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus			Fixed Assets :- (At cost) (As per Annexure " B ")		335,717
Balance as per last Balance Sheet	5,090,935				
Addition during the year	-				
Interest Corpus - Guwahati	139,152	5,230,087	Investments (As per Annexure " C ")	247,379	247,379
			LIC Liquid Fund		
Other Earmarked Funds			Deposits, Loans and Advances (As per Annexure " D ")		
Any other Fund		13,320,902	Deposits	74,000	
- Unutilised Specific Donation Fund			Project and Other Advances	77,724	
Reserve for Program		1,200,000	Advance to Creditors	91,740	
Loans (Secured or Unsecured)			TDS Receivables	607,179	850,643
From Trustees	-				
From Others	-		Stock of Medicines & Nutrition Supplements		980,744
Current Liabilities (As per Annexure " A ")			Cash and Bank Balances (Cash and Equivalent) (As per Annexure " E ")		27,713,992
Creditors	2,988,791				
Payables and Provisions	800,826				
Duties and Taxes	364,064	4,153,682			
Income and Expenditure Account					
Balances as per last Balance Sheet	9,417,430				
Less : Deficit as per Income & Expenditure Account	(3,193,626)	6,223,804			
Total		30,128,475	Total		30,128,475

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

As per our Report of even date attached

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
FRN: 100398W
Place : Mumbai
Date : 6th October 2021



For Mission Smile

Trustee

Place : New Delhi
Date : 6th October 2021



For Mission Smile

Trustee

Place : New Delhi
Date : 6th October 2021



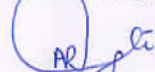
MISSION SMILE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	Amount (Rs.)	Amount (Rs.)	Income	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		70,800	By Donations in Cash or Kind		
To Depreciation		74,372	Domestic Donations		
To Administrative expenses			General	2,315,204	
(As per Annexure " G ")			Projects	17,121,358	19,436,562
Expenses against Domestic Contribution	4,127,901		FCRA Donations		
Expenses against Foreign Contribution	107,611	4,235,512	General	-	
			Projects	9,303,016	9,303,016
<u>To Expenditure on the objects of the Trust</u>			By Give India		
<u>Medical Relief work (Cleft Care Projects)</u>			Domestic	201,447	
(As per Annexure " F ")			Foreign Contribution	168,954	370,401
Expenses against Domestic Contribution	16,756,463		By Income from Other Sources		
Expenses against Foreign Contribution	12,622,318	29,378,781	a) Interest FCRA	206,376	
			b) Interest Domestic	1,182,744	
			c) Interest on Income Tax Refund	51,425	
			d) Other Income	15,315	1,455,860
			By Deficit carried over to Balance Sheet		3,193,626
Total		33,759,464	Total		33,759,464

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

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants



(A. R. Gogte)
Partner
M.NO. 37046
FRN: 100398W
Place : Mumbai
Date : 6th October 2021



For Mission Smile



Trustee

Place : New Delhi
Date : 6th October 2021



For Mission Smile



Trustee

Place : New Delhi
Date : 6th October 2021



MISSION SMILE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 01-04-2020 to 31-03-2021

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
<u>To Balance B/f</u>			By Auditor's Remuneration		70,800
Balance with Bank	30,682,520		By Administrative Expenses		4,235,512
Cash in Hand	47,520	30,730,040			
<u>To Donations</u>			By Expenses for Object of the Trust		
Domestic Funds Received	19,638,009		Project Expenses		29,378,781
FCRA Funds Received	9,471,970	29,109,978	By Repayment of Grant		50,483
<u>To Interest Received</u>			By Decrease in Current Liabilities		2,015,306
Interest on FCRA	206,376		By Purchase of Fixed Assets		77,998
Interest on Income Tax Refund	51,425				
Interest on Corpus	139,152				
Interest on Domestic Accounts	1,182,744	1,579,697			
To Other Income		15,315			
To Decrease in Stock of Medicines and Consumables		392,986	By Balance C/fd		
To Decrease in Deposits, Loans and Advances		1,714,856	Balance with Bank	27,666,307	
			Cash in Hand	47,685	27,713,992
TOTAL		63,542,872	TOTAL		63,542,872

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
FRN: 100398W
Place : Mumbai
Date : 6th October 2021



For Mission Smile

Trustee

Place : New Delhi
Date : 6th October 2021



For Mission Smile

Trustee

Place : New Delhi
Date : 6th October 2021



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

Annexure " A "
Current Liabilities

Particulars	Amount (Rs.)	Amount (Rs.)
A. Sundry Creditors	2,988,791	2,988,791
B. Payables and Provisions		
Provision for Expenses	366,327	
Salary and Reimbursement Payable	434,499	800,826
C. Duties and Taxes		
Professional Tax	800	
Provident Fund	70,471	
TDS Payable	292,793	364,064
Total		4,153,682



Pratik Kumar



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

Annexure " B "
Fixed Assets

Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2020	Additions during the year	Deductions during the year	Closing Balance as on 31.03.2021	Amount(Rs.)	
							Depreciation for the year	Net Block W.D.V as on 31.03.2021
1	<u>Equipments</u>							
	Camera	15%	3,784	-	-	3,784	568	3,216
	Medical Equipment's	15%	106,465	-	-	106,465	15,970	90,495
	Printer	15%	8,494	13,999	-	22,493	2,324	20,169
2	Office Furniture	10%	154,325	-	-	154,325	15,433	138,892
3	Laptop/Computers	40%	23,131	49,500	-	72,631	29,053	43,578
4	Trademark & Registration	25%	35,394	-	-	35,394	8,849	26,545
5	Assets - Grants	0%	498	-	-	498	-	498
6	LED Projector	15%	-	14,499	-	14,499	2,175	12,324
	TOTAL		332,091	77,998	-	410,089	74,372	335,717



Pratibha men



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

Annexure " C "
Investments

Particulars	Amount (Rs.)	Amount (Rs.)
LIC Liquid Funds	247,379	
Add: Accrued Income	-	247,379
Total		247,379

Annexure " D "
Deposits, Loans and Advances

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Deposit (Asset)</u>		
Delhi Metro CSR	25,000	
Mumbai Warehouse Rent Deposit	25,000	
Deposit for Oxygen Cylinders - Life	24,000	74,000
<u>Project and Other Advances</u>		
Staff Advances		77,724
Advance to Creditors		91,740
TDS Receivable		607,179
Total		850,643

Annexure " E "
Cash and Bank balances (Cash and Equivalent)

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Cash in hand</u>		
Cash in Hand - Guwahati		47,685
<u>Bank balances</u>		
Bank	7,951,755	
Fixed Deposits	19,714,552	27,666,307
Total		27,713,992



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

Annexure " F "
Project Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Expenses against Domestic Contribution</u>		
Program Medical and Non Medical Staff	10,282,783	
Surgery Expenses	1,607,751	
Medicines and Consumable Expenses	1,725,455	
Patient Care Expenses	656,868	
Patient Recruitment Expenses	431,819	
Hospital Admin Charges	393,620	
Team Food Expenses	186,173	
Team Accommodation Expenses	530,831	
Patient Test Expenses	222,500	
Medical Cargo Expenses	156,350	
Local Travel Expenses	122,828	
Communication Expenses	121,437	
Patient Chart Expenses	50,430	
Printing and Stationery Expenses	35,361	
Bank Charges	6,531	
Travel Expenses	225,515	
Interest on TDS	210	16,756,463
<u>Expenses against Foreign Contribution</u>		
Program Medical and Non Medical Staff	6,833,638	
Surgery Expenses	4,144,684	
Medicines and Consumable Expenses	1,175,048	
Patient Care Expenses	121,964	
Patient Recruitment Expenses	300,055	
Team Accommodation Expenses	4,214	
Communication Expenses	1,940	
Patient Chart Expenses	25,235	
Printing and Stationery Expenses	4,600	
Courier and Cargo Expenses	10,940	12,622,318
Total		29,378,781



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

Annexure " G "
Administrative Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Expenses against Domestic Contribution</u>		
Bank Charges	43,831	
Salaries and Consultancy	3,144,485	
Air / Train/Bus Expenses	49,339	
Communication Expenses	45,032	
Computer Maintenance Expenses	27,345	
Courier and Cargo Expenses	1,005	
CoVid Test	850	
Food Expenses	31,327	
Hotel and Food Expenses	17,961	
Legal Fees	807	
Local Travel Expenses	2,842	
Maintenance Expenses	64,132	
Marketing Expenses	77,385	
Membership Subscription	64,160	
Office Expenses	10,144	
Postage and Courier Expenses	17,448	
Printing and Stationery Expenses	81,517	
Professional Fees	76,400	
Rent for Storage	168,000	
Staff Insurance	17,397	
Staff Welfare	24,131	
Website Design Expenses	162,363	4,127,901
<u>Expenses against Foreign Contribution</u>		
Salary and Consultancy	104,885	
Bank Charges	24	
Courier and Cargo Expenses	2,378	
Hotel, Food and Local Travel Expenses	324	107,611
Total		4,235,512



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2021

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 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.

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,
- 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/s12A of the Income Tax Act, 1961, under Registration No. AAATO1016EE20214.
- b) The Trust is registered u/s 80G of the Income Tax Act, 1961, under Registration No. AAATO1016EF20214.



III Other Notes

1 Payment to Auditors:

Details of Auditors remuneration are as under:

Particulars	Amount (Rs.)	
	31st March, 2021	31st March, 2020
Audit Fees	70,800	129,800
Total	70,800	129,800

As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants

(A. R. Gogte)
Partner
M.NO. 37046
FRN: 100398W
Place : Mumbai
Date : 6th October 2021



For Mission Smile

Trustee

Place : New Delhi
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