

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, 2022 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, 2022.
 - And
 - (ii) In the case of the Income & Expenditure Account, of the deficit for the year ended on that date.

UDIN: 22037046AXHXOH7806

Place: Mumbai
Date: 27th September 2022.

For Anay Gogte & Co.
Chartered Accountants



[A.R. Gogte]
Partner
Membership No. 037046

MISSION SMILE
BALANCE SHEET AS AT MARCH 31, 2022

Funds and Liabilities	Amount (Rs.)	Amount (Rs.)	Property and Assets	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus			Fixed Assets :- (At cost)		
Balance as per last Balance Sheet	50,90,935		(As per Annexure " B ")		2,78,830
Interest on Corpus - Opening Balance	1,39,152				
Addition during the year	1,39,152	53,69,239	Investments		
			(As per Annexure " C ")		
Other Earmarked Funds			LIC Liquid Fund	2,47,377	2,47,377
Any other Fund					
- Unutilised Specific Donation Fund	1,33,20,902	-	Deposits, Loans and Advances		
- Less: Utilised during the Year	(9,23,992)	1,23,96,910	(As per Annexure " D ")		
Reserve for Program		12,00,000	Deposits	74,000	
			Project and Other Advances	1,16,414	
Loans (Secured or Unsecured)			Advance to Creditors	10,18,812	
From Trustees	-		TDS Receivables	14,69,892	26,79,118
From Others	-				
			Stock of Medicines & Nutrition Supplements		5,42,324
Current Liabilities			Cash and Bank Balances (Cash and Equivalent)		
(As per Annexure " A ")			(As per Annexure " E ")		2,48,04,988
Creditors	18,27,844				
Payables and Provisions	12,32,012				
Duties and Taxes	7,78,072	38,37,928			
Income and Expenditure Account					
Balances as per last Balance Sheet	62,23,804				
Add: Transfer from Specific Fund for Program	9,23,992				
Less : Deficit as per Income & Expenditure Account	(13,99,236)	57,48,560			
Total		2,85,52,637	Total		2,85,52,637

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 : 27th September 2022



For Mission Smile

Trustee

Place : New Delhi
Date : 27th September 2022



For Mission Smile

Trustee

Place : New Delhi
Date : 27th September 2022



MISSION SMILE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	Amount (Rs.)	Amount (Rs.)	Income	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		70,800	By Donations in Cash or Kind		
To Depreciation		56,887	Domestic Donations		
To Administrative expenses			General	4,64,126	
(As per Annexure " G ")			Projects	3,67,67,400	3,72,31,526
Expenses against Domestic Contribution	29,39,459		FCRA Donations		
Expenses against Foreign Contribution	2,20,243	31,59,703	General	2,69,927	
			Projects	1,15,71,874	1,18,41,802
To Expenditure on the objects of the Trust			By Give India		
Medical Relief work (Cleft Care Projects)			Domestic	2,19,513	
(As per Annexure " F ")			Foreign Contribution	-	2,19,513
Expenses against Domestic Contribution	3,80,26,489		By Income from Other Sources		
Expenses against Foreign Contribution	1,07,43,063	4,87,69,552	a) Interest FCRA	88,390	
			b) Interest Domestic	10,61,521	
			c) Interest on Income Tax Refund	41,981	
			d) Other Income	1,72,973	13,64,865
			By Deficit carried over to Balance Sheet		13,99,236
Total		5,20,56,942	Total		5,20,56,942

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 : 27th September 2022



For Mission Smile


Trustee

Place : New Delhi
Date : 27th September 2022



For Mission Smile


Trustee

Place : New Delhi
Date : 27th September 2022



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022
Annexure " A "
Current Liabilities

Particulars	Amount (Rs.)	Amount (Rs.)
<u>A. Sundry Creditors</u>	18,27,844	18,27,844
<u>B. Payables and Provisions</u>		
Provision for Expenses	8,70,363	
Salary and Reimbursement Payable	3,61,649	12,32,012
<u>C. Duties and Taxes</u>		
Professional Tax	800	
Provident Fund	77,668	
TDS Payable	6,99,604	7,78,072
Total		38,37,928



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022
Annexure " B "
Fixed Assets

								Amount(Rs.)
Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2021	Additions during the year	Deductions during the year	Closing Balance as on 31.03.2022	Depreciation for the year	Net Block W.D.V as on 31.03.2022
1	Equipments							
	Camera	15%	3,216	-	-	3,216	482	2,734
	Medical Equipment's	15%	90,495	-	-	90,495	13,574	76,921
	Printer	15%	20,169	-	-	20,169	3,025	17,144
2	Office Furniture	10%	1,38,892	-	-	1,38,892	13,889	1,25,003
3	Laptop/Computers	40%	43,578	-	-	43,578	17,432	26,146
4	Trademark & Registration	25%	26,545	-	-	26,545	6,636	19,909
5	Assets - Grants	0%	498	-	-	498	-	498
6	LED Projector	15%	12,324	-	-	12,324	1,849	10,475
	TOTAL		3,35,717	-	-	3,35,717	56,887	2,78,830



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022

Annexure " C "

Investments

Particulars	Amount (Rs.)	Amount (Rs.)
LIC Liquid Funds	2,47,377	
Add: Accrued Income	-	2,47,377
Total		2,47,377

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		1,16,414
Advance to Creditors		10,18,812
TDS Receivable		14,69,892
Total		26,79,118

Annexure " E "

Cash and Bank balances (Cash and Equivalent)

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Cash in hand</u>		
Cash in Hand - Guwahati		69,094
<u>Bank balances</u>		
Bank	70,24,250	
Fixed Deposits	1,77,11,644	2,47,35,894
Total		2,48,04,988



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022

Annexure " F "
Project Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Expenses against Domestic Contribution</u>		
Program Medical and Non Medical Staff	1,31,91,374	
Surgery Expenses	29,01,737	
Medicines and Consumable Expenses	67,76,126	
Patient Care Expenses	12,24,944	
Patient Recruitment Expenses	25,74,255	
Hospital Admin Charges	9,57,752	
Team Food Expenses	16,40,424	
Team Accommodation Expenses	23,05,364	
Patient Test Expenses	5,40,864	
Medical Cargo Expenses	3,71,286	
Local Travel Expenses	12,62,822	
Communication Expenses	1,14,296	
Patient Chart Expenses	60,352	
Patient Travel Expenses	10,04,799	
Printing and Stationery Expenses	2,54,238	
Surgical Equipments and Consumables - Program	4,76,825	
Travel Expenses	18,43,603	
Hygiene and Housekeeping	1,34,225	
Office Expenses	62,215	
Professional Fees	8,257	
Medical Uniform	82,832	
Non Medical Exp	1,04,854	
Video Flim	7,000	
Volunteers Free Day Exp	67,127	
Insurance	58,919	3,80,26,489
<u>Expenses against Foreign Contribution</u>		
Program Medical and Non Medical Staff	60,88,923	
Surgery Expenses	21,20,049	
Medicines and Consumable Expenses	17,46,258	
Patient Care Expenses	2,44,143	
Patient Recruitment Expenses	1,55,137	
Communication Expenses	3,567	
Patient Chart Expenses	1,495	
Printing and Stationery Expenses	1,551	
Courier and Cargo Expenses	5,368	
Air / Train/Bus Exp	2,166	
Food Expenses	93,946	
Local Travel Expenses	2,72,560	
Patient Accommodation Expenses	1,300	
Patient Test Expenses	6,600	1,07,43,063
Total		4,87,69,552

Pratibha



Jalsh



ANAY GOGTE & CO.
 CHARTERED ACCOUNTANTS
 MUMBAI



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022

Annexure " G "
Administrative Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Expenses against Domestic Contribution</u>		
Bank Charges	9,122	
Salaries and Consultancy	21,28,140	
Air / Train/Bus Expenses	6,480	
Communication Expenses	82,559	
Computer Maintenance Expenses	10,930	
Courier and Cargo Expenses	3,847	
Food Expenses	61,396	
Local Travel Expenses	6,708	
Maintenance Expenses	48,000	
Marketing Expenses	2,36,393	
Office Expenses	9,271	
Postage and Courier Expenses	3,514	
Printing and Stationery Expenses	12,416	
Professional Fees	90,400	
Rent for Storage	1,68,000	
Staff Insurance	77,803	
Website Design Expenses	2,500	
Interest on TDS	176	
Balance w/off	(18,195)	
		29,39,459
<u>Expenses against Foreign Contribution</u>		
Salary and Consultancy	1,88,438	
Bank Charges	26,942	
Hotel, Food and Local Travel Expenses	1,441	
Office Expenses	3,422	
		2,20,243
Total		31,59,703

Pratik Kumar



Julia



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2022
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.



II) Other Notes

1 Payment to Auditors :

Details of Auditors remuneration are as under:

Particulars	Amount (Rs.)	
	31st March, 2022	31st March, 2021
Audit Fees	70,800	70,800
Total	70,800	70,800

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 : 27th September 2022



For Mission Smile



Pratibha
Trustee

A circular blue ink stamp. The outer ring contains the text "MISSION SMILE" at the top and "NEW DELHI" at the bottom, separated by two stars. The center of the stamp is blank.