

ANAY GOGTE
FCA, CMA, CS

ANAY GOGTE & ASSOCIATES
CHARTERED ACCOUNTANTS

1/F 6, Krishna Nagar,
Chandavarkar Road,
Borivali (West), Mumbai 400092
Tel: 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, 2023 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, 2023.
 - And
 - (ii) In the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

UDIN: 23037046BGUBGL3962

Place: Mumbai
Date: 23rd September 2023



For Anay Gogte & Associates
Chartered Accountants
Firm Registration No. 158785 W

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

MISSION SMILE
BALANCE SHEET AS AT MARCH 31, 2023

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 ")		2,89,075
Interest on Corpus	2,78,304				
Addition during the year	1,16,949	54,86,188	Investments		
			(As per Annexure " C ")		
Other Earmarked Funds			LIC Liquid Fund	2,47,377	2,47,377
Any other Fund					
- Unutilised Specific Donation Fund		1,23,96,910	Deposits, Loans and Advances		
			(As per Annexure " D ")		
Reserve for Program		12,00,000	Deposits	25,000	
			Project and Other Advances	2,08,248	
Loans (Secured or Unsecured)			Advance to Creditors	3,496	
From Trustees	-		TDS Receivables	20,24,432	22,61,176
From Others	-				
			Stock of Medicines & Nutrition Supplements		5,49,509
Current Liabilities					
(As per Annexure " A ")			Cash and Bank Balances (Cash and Equivalent)		
Creditors	1,15,363		(As per Annexure " E ")		3,26,77,600
Payables and Provisions	49,259				
Duties and Taxes	9,61,145	11,25,767			
Income and Expenditure Account					
Balances as per last Balance Sheet	57,48,560				
Add : Surplus as per Income & Expenditure Account	1,00,67,312	1,58,15,872			
Total		3,60,24,737	Total		3,60,24,737

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

As per our Report of even date attached

For Anay Gogte & Associates
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
FRN: 158785W
Place : Mumbai
Date: 23rd September, 2023



For Mission Smile

K. Gogte
Trustee

Place : New Delhi
Date: 23rd September, 2023



For Mission Smile

K. Gogte
Trustee

Place : New Delhi
Date: 23rd September, 2023



MISSION SMILE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	Amount (Rs.)	Amount (Rs.)	Income	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		-	By Donations in Cash or Kind		
To Depreciation		57,594	Domestic Donations		
To Administrative expenses			General	12,39,804	
(As per Annexure " G ")			Projects	8,67,61,671	8,80,01,475
Expenses against Domestic Contribution	20,99,146		FCRA Donations		
Expenses against Foreign Contribution	2,63,191	23,62,337	General		
			Projects	85,04,666	85,04,666
To Expenditure on the objects of the Trust			By Give India		
Medical Relief work (Cleft Care Projects)			Domestic	53,034	
(As per Annexure " F ")			Foreign Contribution	24,27,668	24,80,702
Expenses against Domestic Contribution	8,18,15,078		By Income from Other Sources		
Expenses against Foreign Contribution	60,47,339	8,78,62,417	a) Interest FCRA	1,32,726	
			b) Interest Domestic	10,81,073	
			c) Interest on Income Tax Refund	76,318	
			d) Other Income	72,700	13,62,817
To Surplus carried over to Balance Sheet		1,00,67,312			
Total		10,03,49,660	Total		10,03,49,660

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

As per our Report of even date attached.

For Anay Gogte & Associates
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
FRN: 158785W
Place : Mumbai
Date : 23rd September, 2023



For Mission Smile

[Signature]
Trustee

Place : New Delhi

Date : 23rd September, 2023



For Mission Smile

[Signature]
Trustee

Place : New Delhi

Date : 23rd September, 2023



MISSION SMILE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 01-04-2022 to 31-03-2023

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Balance B/f			By Auditor's Remuneration		
Balance with Bank	2,47,35,894		By Administrative Expenses		23,62,337
Cash in Hand	* 69,095	2,48,04,989	By Expenses for Object of the Trust		
To Donations			Project Expenses		8,78,62,417
Domestic Funds Received	8,80,54,509		By Purchase of Fixed Assets		67,839
FCRA Funds Received	1,09,32,334	9,89,86,843	By Decrease in Current Liabilities		27,12,161
To Interest Received			By Change in Stock of Medicines and Consumables		7,185
Interest on FCRA	1,32,726				
Interest on Income Tax Refund	76,318				
Interest on Corpus	1,16,949				
Interest on Domestic Accounts	10,81,073	14,07,066			
To Other Income		72,700			
To Change in Investment			By Balance C/fd		
To Change in Stock of Medicines and Consumables			Balance with Bank	3,26,70,440	
To Decrease in Loans and Advances		4,17,942	Cash in Hand	7,160	3,26,77,600
TOTAL		12,56,89,540	TOTAL		12,56,89,540

As per our Report of even date attached.

For Anay Gogte & Associates
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 37046
FRN: 158785W
Place : Mumbai

Date : 23rd September, 2023



For Mission Smile

(Kam Sahni)
Trustee

Place : New Delhi

Date : 23rd September, 2023



For Mission Smile

(K. Gogwani)
Trustee

Place : New Delhi

Date : 23rd September, 2023



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

Annexure " A "
Current Liabilities

Particulars	Amount (Rs.)	Amount (Rs.)
<u>A. Sundry Creditors</u>	1,15,363	1,15,363
<u>B. Payables and Provisions</u>		
Salary and Reimbursement Payable	49,259	49,259
<u>C. Duties and Taxes</u>		
Professional Tax	1,608	
Provident Fund	91,963	
TDS Payable	8,67,574	9,61,145
Total		11,25,767



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Handwritten signature: K. G. G. G. G.



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

Annexure " B "
Fixed Assets

								Amount(Rs.)
Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2022	Additions during the year	Deductions during the year	Closing Balance as on 31.03.2023	Depreciation for the year	Net Block W.D.V as on 31.03.2023
1	Equipments							
	Camera	15%	2,734	-	-	2,734	410	2,324
	Medical Equipments	15%	76,921	-	-	76,921	11,538	65,383
	Printer	15%	6,137	-	-	6,137	921	5,216
2	Office Furniture	10%	1,25,003	-	-	1,25,003	12,500	1,12,503
3	Laptop/Computers	40%	1,598	-	-	1,598	639	959
4	Trademark & Registration	25%	19,909	-	-	19,909	4,977	14,932
5	Assets - Grants	0%	498	-	-	498	-	498
6	Printer	15%	11,007	-	-	11,007	1,651	9,356
7	Laptops	40%	24,548	67,839	-	92,387	23,387	69,000
8	LED Projector	15%	10,475	-	-	10,475	1,571	8,904
	TOTAL		2,78,830	67,839	-	3,46,669	57,594	2,89,075



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K. GORWANI



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

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.)
Deposit (Asset)		
Mumbai Warehouse Rent Deposit		25,000
Project and Other Advances		
Staff Advances		2,08,248
Advance to Creditors		3,496
TDS Receivable		20,24,432
Total		22,36,176

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

Particulars	Amount (Rs.)	Amount (Rs.)
Cash in hand		
Cash in Hand - Guwahati		7,160
Bank balances		
Bank	1,08,94,773	
Fixed Deposits	2,17,75,667	3,26,70,440
Total		3,26,77,600



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K. Gogte



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

Annexure " F "
Project Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Expenses against Domestic Contribution</u>		
Program Medical and Non Medical Staff	2,41,88,526	
Surgery Expenses	1,52,18,035	
Medicines and Consumable Expenses	1,17,43,964	
Patient Care Expenses	26,75,937	
Patient Recruitment Expenses	58,77,053	
Hospital Admin Charges	9,52,084	
Team Food Expenses	26,29,830	
Team Accommodation Expenses	52,12,343	
Patient Test Expenses	9,38,317	
Medical Cargo Expenses	4,68,710	
Local Travel Expenses	26,39,217	
Communication Expenses	1,43,148	
Patient Chart Expenses	2,46,559	
Patient Travel Expenses	27,43,274	
Printing and Stationery Expenses	2,25,386	
Surgical Equipments and Consumables - Program	4,76,630	
Travel Expenses	44,18,764	
Hygiene and Housekeeping	7,28,961	
Office Expenses	6,282	
Professional Fees	40,000	
Medical Uniform	1,31,933	
Non Medical Exp	89,331	
Volunteers Free Day Exp	20,794	
		8,18,15,078



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K. Ghorwani



Expenses against Foreign Contribution		
Program Medical and Non Medical Staff	11,63,208	
Surgery Expenses	13,99,927	
Medicines and Consumable Expenses	10,87,626	
Patient Care Expenses	2,52,294	
Patient Recruitment Expenses	1,95,911	
Printing and Stationery Expenses	5,029	
Courier and Cargo Expenses	48,018	
Patient Accommodation Expenses	34,360	
Patient Test Expenses	2,110	
Bank Charges	519	
Communication Expenses	17,863	
Air / Train/Bus Exp	1,84,655	
Food Expenses	3,72,470	
Team Accommodation Expenses	5,11,017	
Local Travel Expenses	2,96,010	
Medical Folder Expense	160	
Medical Equipment Exp	3,82,960	
Housekeeping Expenses - FCRA	3,865	
Non Medical Consumable Exp	1,220	
Promotional Expenses	72,840	
Repair and Maintaince Exp	10,299	
Smile Bag Exp	4,978	
		60,47,339
Total		8,78,62,417



Jan Sahu



K. Ghorwani



MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

Annexure " G "
Administrative Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
Expenses against Domestic Contribution		
Bank Charges	49,686	
Salaries and Consultancy	90,509	
Air / Train/Bus Expenses	1,79,002	
Communication Expenses	42,471	
Computer Maintenance Expenses	14,154	
Courier and Cargo Expenses	6,860	
Food Expenses	1,68,744	
Hotel & Food Expenses	1,598	
Internet Exp	4,204	
Legal Exp	2,934	
Local Travel Expenses	41,368	
Maintenance Expenses	50,000	
Marketing Expenses	1,96,195	
Membership Subscription	1,534	
Office Expenses	5,26,136	
Postage and Courier Expenses	11,150	
Printing and Stationery Expenses	1,26,110	
Professional Fees	2,32,597	
Rent for Storage	1,77,000	
Software Exp	1,599	
Staff Insurance	1,75,179	
Interest on TDS	116	
		20,99,146
Expenses against Foreign Contribution		
Salary and Consultancy	1,47,914	
Air/Train/Bus Exp	30,817	
Bank Charges	31,507	
Hotel, Food and Local Travel Expenses	32,008	
Computer Maintaince System	1,800	
Communication Exp	441	
Interest on TDS	99	
Office Expenses	1,290	
Printing & Stationery Expenses	1,805	
Repair & Maintainance	850	
Internet Exp	2,900	
Security Guard Expenses	11,760	
		2,63,191
Total		23,62,337



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MISSION SMILE
Annexures to Accounts for the year ended March 31, 2023

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, 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/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.



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K. G. Gogte



II) Other Notes

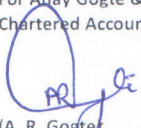
1 Payment to Auditors :

Details of Auditors remuneration are as under:

Particulars	Amount (Rs.)	
	31st March, 2023	31st March, 2022
Audit Fees	-	70,800
Total	-	70,800

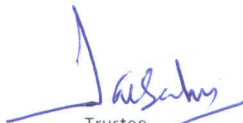
As per our Report of even date attached.

For Anay Gogte & Co.
Chartered Accountants


(A. R. Gogte)
Proprietor
M.NO. 37046
FRN: 158785W
Place : Mumbai
Date : 23rd September, 2023



For Mission Smile


Trustee

Trustee

Place : New Delhi

Date : 23rd September, 2023

