ANAY GOGTE
FCA, CMA, CS

ANAY GOGTE & ASSOCIATES
CHARTERED ACCOUNTANTS
B-005, Orchid CHS Ltd.,
Royal Complex, Eksar Road,
Borivali (West), Mumbai 400092
Tel: 3173 3009

AUDITOR'S REPORT

The Trustees,
Mission Smile

We have audited the attached Balance Sheet of Mission Smile as at 31st March, 2024 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, 2024.

   and

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

UDIN: **24037046BJZYIU9845**

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

ANAY GOGTE & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Place: Mumbai
Date: 30th September 2024

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

MISSION SMILE

BALANCE SHEET AS AT MARCH 31, 2024

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 ")		3,82,044
Interest on Corpus	3,95,253				
Addition during the year	1,09,548	55,95,736	**Investments**		
			(As per Annexure " C ")		
Other Earmarked Funds			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	3,81,546	
			Prepaid Expenses	91,574	
Loans (Secured or Unsecured)			Advance to Creditors	51,295	
From Trustees	-		TDS Receivables	41,53,173	47,02,588
From Others	-	-			
			Stock of Medicines & Consumables		13,53,046
Current Liabilities					
(As per Annexure " A ")			**Cash and Bank Balances (Cash and Equivalent)**		
Creditors	35,97,960		(As per Annexure " E ")		2,37,05,524
Payables and Provisions	2,98,197				
Duties and Taxes	3,71,530	42,67,687			
Income and Expenditure Account					
Balances as per last Balance Sheet	1,58,15,872				
Less : Deficit as per Income & Expenditure Account	(88,85,626)	69,30,246			
Total		3,03,90,579	**Total**		3,03,90,579

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. 037046
FRN: 158785W
Place : Mumbai
Date : 30-09-2024

ANAY GOGTE & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

For Mission Smile

K Goswami

Trustee

Place : New Delhi
Date : 30-09-2024

MISSION SMILE ★ NEW DELHI ★

For Mission Smile

TS Jalan

Trustee

Place : New Delhi
Date : 30-09-2024

MISSION SMILE ★ NEW DELHI ★

MISSION SMILE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Expenditure	Amount (Rs.)	Amount (Rs.)	Income	Amount (Rs.)	Amount (Rs.)
To Auditor Remuneration		90,800	**By Donations in Cash or Kind**		
			Domestic Donations		
To Depreciation		83,044	General	5,15,254	
			Projects	9,01,81,275	9,06,96,529
To Administrative expenses (As per Annexure " G ")					
Expenses against Domestic Contribution	21,52,525		FCRA Donations		
			General	33,000	
Expenses against Foreign Contribution	3,13,378	24,65,903	Projects	1,06,50,541	1,06,83,541
To Expenditure on the objects of the Trust			**By Give India**		
Medical Relief work (Cleft Care Projects) (As per Annexure " F ")			Domestic	19,446	
Expenses against Domestic Contribution	9,48,11,366		Foreign Contribution	17,256	36,702
Expenses against Foreign Contribution	1,45,30,241	10,93,41,607	**By Income from Other Sources**		
			a) Interest FCRA	1,65,336	
			b) Interest Domestic	15,10,957	
			c) Interest on Income Tax Refund	-	
			d) Other Income	2,663	16,78,956
			By Deficit carried over to Balance Sheet		88,85,626
Total		**11,19,81,354**	**Total**		**11,19,81,354**

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. 037046
FRN: 158785W
Place : Mumbai
Date : 30-09-2024

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

K. Gonsoni

Trustee

MISSION SMILE NEW DELHI

Place : New Delhi
Date : 30-09-2024

For Mission Smile

Trustee

MISSION SMILE NEW DELHI

Place : New Delhi
Date : 30-09-2024

MISSION SMILE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 01-04-2023 to 31-03-2024

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Balance B/f			By Auditor's Remuneration		90,800
Balance with Bank	3,26,70,441		By Administrative Expenses		24,65,903
Cash in.Hand	7,160	3,26,77,601			
			By Expenses for Object of the Trust		
To Donations			Project Expenses		10,93,41,607
Domestic Funds Received	9,07,15,975				
FCRA Funds Received	1,07,00,797	10,14,16,772	By Purchase of Fixed Assets		1,76,013
To Interest Received			By Increase in Loans and Advances		24,41,412
Interest on FCRA	1,65,336				
Interest on Corpus	1,09,548		By Change in Stock of Medicines and Consumables		8,03,537
Interest on Domestic Accounts	15,10,957	17,85,841			
To Other Income		2,663			
To Increase in Current Liabilities		31,41,919	**By Balance C/fd**		
			Balance with Bank	2,36,98,920	
			Cash in Hand	6,604	2,37,05,524
TOTAL		**13,90,24,796**	**TOTAL**		**13,90,24,796**

As per our Report of even date attached.

For Anay Gogte & Associates
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 037046
FRN: 158785W
Place : Mumbai
Date : 30-09-2024

ANAY GOGTE & ASSOCIATES ★ MUMBAI ★ CHARTERED ACCOUNTANTS

For Mission Smile

K. Goswami

Trustee

Place : New Delhi
Date : 30-09-2024

MISSION SMILE ★ NEW DELHI ★

For Mission Smile

Trustee

Place : New Delhi
Date : 30-09-2024

MISSION SMILE ★ NEW DELHI ★

MISSION SMILE

Annexures to Accounts for the year ended March 31, 2024

Annexure " A "

Current Liabilities

Particulars	Amount (Rs.)	Amount (Rs.)
A. Sundry Creditors	35,97,960	35,97,960
B. Payables and Provisions		
Salary and Reimbursement Payable	2,98,197	2,98,197
C. Duties and Taxes		
Professional Tax	1,400	
Provident Fund	1,18,764	
TDS Payable	2,51,366	3,71,530
Total		**42,67,687**

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

K. Goswami

MISSION SMILE NEW DELHI

T.S

MISSION SMILE NEW DELHI

MISSION SMILE
Annexures to Accounts for the year ended March 31, 2024

Annexure " B "
Fixed Assets

Amount(Rs.)

Sl. #	Particulars of Assets	Rate of Depreciation	Opening Balance W.D.V as on 01.04.2023	Additions during the year	Deductions during the year	Closing Balance as on 31.03.2024	Depreciation for the year	Net Block W.D.V as on 31.03.2024
1	Equipments							
	Camera	15%	2,324	-	-	2,324	349	1,975
	Medical Equipments	15%	65,383	-	-	65,383	9,807	55,576
	Printer	15%	5,216		-	5,216	782	4,434
2	Office Furniture	10%	1,12,503	-	-	1,12,503	11,250	1,01,253
3	Laptop/Computers	40%	959		-	959	384	575
4	Trademark & Registration	25%	14,932	-	-	14,932	3,733	11,199
5	Assets - Grants	0%	498	13	-	511	-	511
6	Printer	15%	9,356	-	-	9,356	1,403	7,953
7	Laptops	40%	69,000	-	-	69,000	27,600	41,400
8	LED Projector	15%	8,904	-	-	8,904	1,336	7,568
9	Dental Chair	15%		1,76,000		1,76,000	26,400	1,49,600
	TOTAL		2,89,075	1,76,013	-	4,65,088	83,044	3,82,044

ANAY GOGTE & ASSOCIATES MUMBAI AG

MISSION SMILE NEW DELHI

K. Goswami

MISSION SMILE NEW DELHI

MISSION SMILE

Annexures to Accounts for the year ended March 31, 2024

Annexure " C "
Investments

Particulars	Amount (Rs.)	Amount (Rs.)
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		3,81,546
Prepaid Expenses		91,574
Advance to Creditors		51,295
TDS Receivable		41,53,173
Total		**47,02,588**

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

Particulars	Amount (Rs.)	Amount (Rs.)
Cash in hand		
Cash in Hand - Guwahati		6,604
Bank balances		
Bank	45,50,507	
Fixed Deposits	1,91,48,413	2,36,98,920
Total		**2,37,05,524**

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE NEW DELHI

K. Goswami

MISSION SMILE NEW DELHI

MISSION SMILE

Annexures to Accounts for the year ended March 31, 2024

Annexure " F "

Project Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
Expenses against Domestic Contribution		
Program Medical and Non Medical Staff	2,57,99,110	
Surgery Expenses	1,42,18,306	
Medicines and Consumable Expenses	1,49,97,708	
Patient Care Expenses	30,85,774	
Patient Recruitment Expenses	77,52,584	
Hospital Admin Charges	7,21,239	
Team Food Expenses	39,23,673	
Team Accommodation Expenses	57,55,403	
Patient Test Expenses	7,42,973	
Medical Cargo Expenses	6,82,817	
Local Travel Expenses	30,90,554	
Communication Expenses	1,82,098	
Patient Chart Expenses	1,31,327	
Patient Travel Expenses	21,53,316	
Printing and Stationery Expenses	56,395	
Surgical Equipments and Consumables - Program	28,44,340	
Travel Expenses	58,49,048	
Hygiene and Housekeeping	12,71,117	
Professional Fees	15,199	
Medical Uniform	1,08,322	
Non Medical Expenses	1,14,292	
Volunteers Free Day Expenses	52,824	
Project Capital Expenditure	12,62,947	9,48,11,366
Expenses against Foreign Contribution		
Program Medical and Non Medical Staff	32,03,592	
Surgery Expenses	64,78,503	
Medicines and Consumable Expenses	10,39,370	
Patient Care Expenses	6,59,522	
Patient Recruitment Expenses	14,93,489	
Courier and Cargo Expenses	38,316	
Patient Accommodation Expenses	1,90,290	
Patient Test Expenses	89,758	
Communication Expenses	11,307	
Air / Train/Bus Expenses	1,45,023	
Food Expenses	4,46,145	
Team Accommodation Expenses	2,99,453	
Local Travel Expenses	2,03,115	
Medical Folder Expense	657	
Medical Equipment Expenses	2,000	
Housekeeping Expenses - FCRA	26,000	
Inaugration Expenses	5,400	
Repair and Maintaince Expenses	1,24,091	
Hospital Maintainnace	20,400	
Medical Uniform	25,501	
Printing & Stationey	1,359	
Promotional Expenses	26,950	
		1,45,30,241
Total		**10,93,41,607**

MISSION SMILE * NEW DELHI *

K. Goswami

K.G

MISSION SMILE * NEW DELHI *

T.S.

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

AG

MISSION SMILE

Annexures to Accounts for the year ended March 31, 2024

Annexure " G "

Administrative Expenses

Particulars	Amount (Rs.)	Amount (Rs.)
Expenses against Domestic Contribution		
Bank Charges	5,282	
Admin Expenses	22,691	
Air / Train/Bus Expenses	3,30,712	
Communication Expenses	39,110	
Computer Maintenance Expenses	24,424	
Courier and Cargo Expenses	46,630	
Food Expenses	2,93,992	
Hotel & Food Expenses	2,42,432	
Internet Expenses	22,909	
Local Travel Expenses	53,917	
Maintenance Expenses	1,05,295	
Marketing Expenses	2,13,931	
Office Expenses	24,314	
Postage and Courier Expenses	28,004	
Printing and Stationery Expenses	2,11,145	
Professional Fees	79,500	
Rent for Storage	2,25,000	
Non-Medical Expenses	583	
Staff Insurance	63,621	
Interest on TDS	2,373	
Interest on PT	22	
Meeting Expenses	9,758	
Staff Welfare	1,06,880	
		21,52,525
Expenses against Foreign Contribution		
Salary and Consultancy	2,132	
Air/Train/Bus Exp	80,891	
Bank Charges	18,148	
Hotel, Food and Local Travel Expenses	73,284	
Courier & Cargo Expenses	120	
Communication Expenses	2,875	
Interest on TDS	294	
Office Expenses	9,931	
Printing & Stationery Expenses	3,799	
Directors and Officers Insurance	1,09,514	
Admin Expenses	390	
Security Guard Expenses	12,000	
		3,13,378
Total		**24,65,903**

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

MISSION SMILE NEW DELHI

K. Goswami

MISSION SMILE NEW DELHI

MISSION SMILE

Annexures to Accounts for the year ended March 31, 2024

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.

II] Other Notes

1 **Payment to Auditors :**

Details of Auditors remuneration are as under:

Amount (Rs.)

Particulars	31st March, 2024	31st March, 2023
Audit Fees	90,800	-
Total	**90,800**	-

As per our Report of even date attached.

For Anay Gogte & Associates
Chartered Accountants

(A. R. Gogte)
Proprietor
M.NO. 037046
FRN: 158785W
Place : Mumbai
Date : 30-09-2024

ANAY GOGTE & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

For Mission Smile

K. Goswami

Trustee

Trustee

Place : New Delhi
Date : 30-09-2024

MISSION SMILE NEW DELHI

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