

M. THOMAS & CO.

Chartered Accountants

40-B, YUSUF SARAI, NEW DELHI-110016.

Tel: 9810064291, 8368616900, 8851529832, 9810063291; E-Mail:mtc64291@yahoo.co.in

FORM NO.10B

(See rule 17B)

Audit Report under Section 12A(b) of the Income-tax Act, 1961 in the case of Charitable or Religious Trusts or Institutions

We have examined the Balance Sheet of FAMILY HEALTH AND EDUCATION, NEW DELHI as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Account maintained by the said Trust.

We have obtained all the information and explanations which to best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper Books of Accounts have been kept by the Head Office (the Trust has no Branches) so far as appears from our examination of the Books, subject to the comments given below:

NIL

In our opinion and to the best of our information, and according to information given to us, the said Accounts give a true and fair view-

(i) In the case of Balance Sheet, of the state of affairs of the above named Trust as at 31-03-2019.

and

(ii) In the case of Income & Expenditure A/c, of the DEFICIT of its Accounting Year ending on 31-03-2019.

The prescribed particulars are annexed hereto.

Place: New Delhi

Date: 26-09-2019

For M. THOMAS & CO.
Chartered Accountants
Firm Registration No: 004408S



R. MURALI (Partner)
Membership No. 80972
UDIN: 19080972AAAABL5387



ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of Income of the previous year applied to Charitable or Religious purposes in India during that year 53,91,070
2. Whether the Institution has exercised option under Clause (2) of the Explanation to Section 11(1)? If so, details. NIL
3. Amount of Income accumulated or set apart for application to Charitable or Religious purposes to the extent it does not exceed 15 % of the Income derived from Property held under Trust wholly for such purposes. 3,77,466
4. Amount of Income eligible for exemption under section 11(1)(c). NIL
5. Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). NIL
6. Whether the amount of Income mentioned in item 5 above has been invested or deposited in the manner laid down in Section 11(2)(b)? If so, the details thereof. NIL
7. Whether any part of the Income in respect of which an option was exercised under clause (2) of the Explanation to Section 11(1) in any earlier year is deemed to be Income of the previous year under Section 11(1B)? If so, the details. NIL
8. Whether, during the previous year, any part of Income accumulated or set apart for specified purpose under Section 11(2) in any earlier year-
 - a) has been applied for purpose other than Charitable or Religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
 - b) has ceased to remain invested in any security referred to in Sec. 11(2)(b)(i) or deposited in any account referred to in Sec. 11(2)(b)(ii) or sec.11(2)(b)(iii), or NIL
 - c) has not been utilised for purposes for which it was accumulated or set apart, during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details. NIL

Contd....2.



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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security: NIL
2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged: NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise?: **J.J. Kunnacherry, Executive Director** Rs. 14,28,000/-
4. Whether the services of the institution were made available to any such person during the previous year? If so, give details together with remuneration or compensation received: NIL
5. Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details, consideration paid: NIL
6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details, consideration received: NIL
7. Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details, amount of income or value of property so diverted: NIL
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details: NIL

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST NIL

Place: New Delhi

Date : 26-09-2019

For M.THOMAS & CO.
Chartered Accountants
Firm Registration No: 004408S



R. MURALI (Partner)
Membership No. 80972
UDIN: 19080972AAAABL5387



FAMILY HEALTH AND EDUCATION
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2019

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
FC Project Income		
Foreign Contributions	9,02,140.98	2,43,540.00
Bank Interest FD	2,07,040.00	2,33,942.00
Bank Interest SB	21,031.00	81,347.00
FC Project Income Total	11,30,211.98	5,58,829.00
Local Project Income		
Local Donations	7,06,699.97	30,74,920.00
Other Income	2,09,099.00	0.00
Educational Fees	1,77,910.00	0.00
Bank Interest FD	1,74,088.19	3,00,653.83
Bank Interest SB	1,48,390.00	47,126.00
Medical Fees	1,07,050.00	2,49,760.00
Interest on TDS Refund	3,186.70	0.00
LC Project Income Total	15,26,423.86	36,72,459.83
TOTAL INCOME	26,56,635.84	42,31,288.83
Expenditure		
Local Project Expenses as per Schedule	26,34,955.00	9,16,642.00
FC Project Expenses as per Schedule	20,06,382.00	29,44,482.70
Depreciation	2,70,575.55	1,19,893.93
TOTAL EXPENDITURE	49,11,912.55	39,81,018.63
EXCESS OF EXPENDITURE OVER INCOME	-22,55,276.71	0.00
EXCESS OF INCOME OVER EXPENDITURE	0.00	2,50,270.20
TRANSFERRED TO CAPITAL FUND	-22,55,276.71	2,50,270.20

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants



(R. MURALI) Partner
New Delhi, 26th September 2019





J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)



**FAMILY HEALTH AND EDUCATION
BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
CAPITAL FUND		
Balance b/f	61,95,368.50	54,78,698.30
Add : Trf. from Reserve Fund u/s 11(2)	31,11,900.00	13,66,400.00
Add: Profit on Sale of Vehicle	38,741.63	0.00
Add : Net Income Trf. From I & E A/c	0.00	2,50,270.20
Less: Trf. to Reserve Fund u/s 11(2)	0.00	-9,00,000.00
Less: Deficit Trf. From I & E A/c	(22,55,276.71)	0.00
Less: Previous Year FDR Interest Reversed	(57,951.99)	0.00
	70,32,781.43	61,95,368.50
RESERVE FUND U/S 11(2)		
Balance b/f	62,05,900.00	66,72,300.00
Additions Trf. from Capital Fund	0.00	9,00,000.00
Utilisations Trf. to Capital Fund	(31,11,900.00)	(13,66,400.00)
	30,94,000.00	62,05,900.00
TOTAL	1,01,26,781.43	1,24,01,268.50

ASSETS	CURRENT YEAR	PREVIOUS YEAR
FIXED ASSETS (at WDV)		
As per Schedule	9,64,061.23	4,46,162.15
CURRENT ASSETS		
Bank Fixed Deposits - Local A/c	25,88,045.19	41,68,112.99
Bank Fixed Deposits - FC A/c	25,66,079.80	32,51,928.50
Canara Bank Balance - Local A/c	17,21,599.00	89,877.00
IDBI Bank Balance - Local A/c	15,39,208.07	36,47,947.10
IDBI Bank Balance - FC A/c	5,74,033.54	5,98,102.86
TDS On Bank FD- Local A/c	47,475.00	60,728.00
Security Deposit - Rent	45,000.00	45,000.00
TDS On Bank FD - FC A/c	44,098.20	50,745.50
Cash Balance - Local A/c	21,673.00	20,200.00
Cash Balance - FC A/c	15,508.40	22,464.40
	91,62,720.20	1,19,55,106.35
TOTAL	1,01,26,781.43	1,24,01,268.50

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants

R Murali

(R. MURALI) Partner
New Delhi, 26th September 2019



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

FAMILY HEALTH AND EDUCATION

SCHEDULE OF REVENUE EXPENSES OF FC A/C FOR THE YEAR ENDED 31-03-2019

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
MEDICAL ACTIVITIES				
Staff Remuneration	14,14,000.00		15,48,619.00	
Travel & Conveyance	1,12,116.00		0.00	
Staff Welfare	15,000.00		0.00	
Medicine & Vaccine Purchases	4,556.00		81,860.70	
Vehicle Expenses & Conveyance	0.00		66,065.00	
Bonus	0.00		35,000.00	
Conveyance Volunteers	0.00		4,900.00	
Refreshments	0.00		2,098.00	
Gift to Volunteers	0.00		1,220.00	
		<u>15,45,672.00</u>	<u>1,220.00</u>	<u>17,39,762.70</u>
ADMINISTRATION EXPENSES				
Rent	3,60,000.00		4,82,500.00	
Staff Remuneration	45,200.00		3,18,300.00	
Repair & Maintenance	5,000.00		49,735.00	
Vehicle Expenses & Conveyance	2,700.00		20,358.00	
Telephone, Postage & Bank Charges	1,895.00		19,495.00	
Audit Fees	0.00		77,880.00	
Office Expenses	0.00		10,891.00	
Electricity & Water Charges	0.00		10,040.00	
		<u>4,14,795.00</u>	<u>10,040.00</u>	<u>9,89,199.00</u>
EDUCATIONAL ACTIVITIES				
Staff Remuneration	21,000.00		0.00	
Stipend to Trainee & Volunteers	13,500.00		0.00	
School Books & Uniform	4,511.00		93,296.00	
Materials	3,543.00		35,124.00	
Refreshments	3,361.00		87,101.00	
		<u>45,915.00</u>	<u>87,101.00</u>	<u>2,15,521.00</u>
TOTAL		<u><u>20,06,382.00</u></u>		<u><u>29,44,482.70</u></u>

R. Murali

(R.MURALI)
AUDITOR



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)



FAMILY HEALTH AND EDUCATION

SCHEDULE OF REVENUE EXPENSES OF LOCAL A/C FOR THE YEAR ENDED 31-03-2019

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
ADMINISTRATION EXPENSES				
Rent	5,65,800.00		3,30,000.00	
Staff Renumeration	4,89,250.00		0.00	
Audit Fees	1,87,620.00		0.00	
Vehicle Expenses & Conveyance	51,285.00		2,000.00	
Repair & Maintenance	35,632.00		3,536.00	
Stationery & Printing	33,145.00		0.00	
Telephone, Postage & Bank Charges	26,604.00		36.00	
Electricity & Water	17,710.00		0.00	
Office Expenses	9,370.00		2,970.00	
Gratuity & Exgratia	0.00		1,15,300.00	
		14,16,416.00		4,53,842.00
EDUCATIONAL ACTIVITIES				
Staff Renumeration	5,74,000.00		24,000.00	
Stipend to Trainee & Volunteers	1,38,500.00		0.00	
Materials	1,05,160.00		4,800.00	
School Books & Uniform	90,091.00		0.00	
Staff & Students Welfare	54,347.00		0.00	
Books, Stationery & Printing	32,450.00		0.00	
Vehicle Expense & Conveyance	13,900.00		0.00	
Repair & Maintenance	5,647.00		0.00	
Publicity	4,889.00		0.00	
		10,18,984.00		28,800.00
MEDICAL ACTIVITIES				
Staff Remuneration	72,500.00		4,34,000.00	
Medicine & Vaccine Purchases	51,399.00		0.00	
Food for Public	40,000.00		0.00	
Vehicle Expenses & Conveyance	33,900.00		0.00	
Refreshments	1,756.00		0.00	
		1,99,555.00		4,34,000.00
TOTAL		26,34,955.00		9,16,642.00

R. Murali

(R.MURALI)
AUDITOR



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)



FAMILY HEALTH AND EDUCATION
SCHEDULE OF FIXED ASSETS AS AT 31-03-2019

PARTICULARS	COST OPENING	ADDITIONS	DELETIONS	COST CLOSING	WDV OPENING
Motors Vehicle -FC	9,12,566.00	0.00	9,12,566.00	0.00	1,41,258.37
Motors Vehicle -Local	0.00	7,16,933.00	0.00	7,16,933.00	0.00
Computers -FC	6,26,868.00	0.00	0.00	6,26,868.00	1,67,411.04
Computers -Local	0.00	1,88,000.00	0.00	1,88,000.00	0.00
Equipments -FC	3,22,240.00	0.00	0.00	3,22,240.00	78,286.50
Equipments -Local	78,900.00	24,800.00	0.00	1,03,700.00	26,951.54
Furniture & Fittings -FC	53,107.00	0.00	0.00	53,107.00	32,254.69
TOTAL	19,93,681.00	9,29,733.00	9,12,566.00	20,10,848.00	4,46,162.15

PARTICULARS	RATE	ACC. DEP. OPENING	DEP. FOR THE YEAR	DEP. RELEASED	ACC. DEP. CLOSING	WDV CLOSING
Motors Vehicle -FC	15%	7,71,307.63	0.00	7,71,307.63	0.00	0.00
Motors Vehicle -Local	15%	0.00	1,07,539.95	0.00	1,07,539.95	6,09,393.05
Computers -FC	40%	4,59,456.96	66,964.42	0.00	5,26,421.37	1,00,446.62
Computers -Local	40%	0.00	75,200.00	0.00	75,200.00	1,12,800.00
Equipments -FC	15%	2,43,953.49	11,742.98	0.00	2,55,696.47	66,543.52
Equipments -Local	15%	51,948.46	5,902.73	0.00	57,851.19	45,848.81
Furniture & Fittings -FC	10%	20,852.32	3,225.47	0.00	24,077.79	29,029.22
TOTAL		15,47,518.85	2,70,575.55	7,71,307.63	10,46,786.77	9,64,061.23

NOTES & ACCOUNTING POLICIES FOR THE YEAR ENDED 31-03-2019

1. The Society follows Cash Basis for accounting its Receipts & Expenses.
2. Depreciation has been provided as per provisions of the Income Tax Act.
3. No provision for taxation has been made in anticipation of exemption u/s 11 of the Income Tax Act.

R. Murali

(R.MURALI)
AUDITOR



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

