

FAMILY HEALTH AND EDUCATION

A-72, Hauz Khas, New Delhi-110016.

Land Line: 011-26527672, Mobile: 9899046021, Email: fheindia@gmail.com

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2023

M. THOMAS & CO.

CHARTERED ACCOUNTANTS

B-1/2, Second Floor, Left Side, Hauz Khas, New Delhi-110016.

Tel: 9810064291; 8368616900; 8851529832; 9810063291; Email:mtc64291@yahoo.co.in

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Chartered Accountants

B-1/2, Second Floor, Left Side, Hauz Khas, New Delhi-110016.

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

HO: G-11, Marina Square, #27, Santhome High Road, Chennai-600004.

INDEPENDENT AUDITOR'S REPORT FOR FAMILY HEALTH AND EDUCATION

TO THE MEMBERS OF THE TRUST

1. Opinion

1.1 We have audited the accompanying Financial Statements of FAMILY HEALTH AND EDUCATION, NEW DELHI, PAN: AAATF1219Q which comprises the BALANCE SHEET AS AT MARCH 31, 2023, the INCOME AND EXPENDITURE ACCOUNT for the year then ended, Schedules and a summary of significant accounting policies and other explanatory information.

1.2 In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid accompanying Financial Statements present a true and fair view of FAMILY HEALTH AND EDUCATION in conformity with the accounting principles generally accepted in India.

- (i) In the case of the Balance Sheet of the affairs of the Trust as at March 31, 2023.
- (ii) In the case of the Income and Expenditure Account of the Excess of Expenditure Over Income for the year ended on that date.

2 Basis for Opinion

2.1 We have conducted the audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the section of our report titled 'Auditor's Responsibilities for the Audit of the Financial Statements'. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant ethical requirements relating to the audit of Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

3.1 The Management is responsible for the preparation of the Financial Statements that give a true and fair view of the financial position and financial performance of the School, in accordance

with the accounting principles and applicable financial reporting framework, generally accepted in India.

- 3.2 This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- 3.3 This responsibility further includes assessment of the School's ability to continue as a going concern and whether the use of going concern basis of accounting is appropriate as well as disclosing, if applicable, matters relating to going concern.

4. Auditor's Responsibility for the Audit of Financial Statements

- 4.1 Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.
- 4.2 Our objectives are to obtain reasonable assurance about whether the Financial Statements, as a whole, are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
- 4.3 As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 4.3.1 Identify and assess the risks of material misstatement of the Financial Statements whether due to fraud or error, design and perform audit procedures in response to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal control.
 - 4.3.2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
 - 4.3.3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4.3.4 Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Financial Statements, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the School to cease to continue as a going concern.

4.3.5 Evaluate the overall presentation structure and content of the Financial Statements including the disclosures and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

5. Report on Other Legal and Regulatory Requirements

We report that:-

- 5.1 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.
- 5.2 In our opinion, proper books of accounts have been maintained by the school so far as it appears from the examination of those books.
- 5.3 The Balance Sheet and the Income and Expenditure Account of the School dealt with by this report are in agreement with the books of accounts.

**FOR M.THOMAS & CO.
CHARTERED ACCOUNTANTS
FRN 004408S**

R. Murali

**PLACE: New Delhi
DATE: 05-08-2023**

**CA. R. MURALI (PARTNER)
M.NO.080972
UDIN: 23080972BGYFIU2941**



**FAMILY HEALTH AND EDUCATION
COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31-03-2023**

PARTICULARS	AMOUNT	TOTAL	OUT OF INCOME OF CURRENT FY	OUT OF SURPLUS ACC. DURING EARLIER YEARS
Income as per Income & Expenditure A/c		3,041,904	3,041,904	-
Less: Income applied for Charitable purposes in India:	3,270,494			
Less: Depreciation	(87,031)			
	3,183,463	3,183,463	3,183,463	-
Addition to Fixed Assets as per Schedule of Fixed Assets		-	-	-
Less: Sale of Fixed Assets		-	-	-
Total Expenses		3,183,463	3,183,463	-
Less : Income set apart u/s 11(2) in earlier yrs. now applied		511,000	511,000	-
Net Expenses		2,672,463	2,672,463	
Surplus before applying 11(1)(a)		369,441	369,441	
Less: Income accumulated u/s 11(1)(a) for Charitable Purposes not exceeding 15% of the Income derived from Property held under Trust ie. 15% of Rs. 3,041,904	456,286	369,441	369,441	
		0	0	
Less :- Accumulation/set apart u/s 11(2)		0	0	
NET SURPLUS		0	0	

SUMMARY OF INCOME SET APART U/S 11(2) AND AVAILABLE FOR APPLICATION

FINANCIAL YEAR	TO BE APPLIED BY	ADDITIONS	UTILISED BEFORE FY 2022-23	UTILISED DURING FY 2022-23	BAL. C/F
2014-15	31/03/2020	1,510,000	1,510,000	-	-
2015-16	31/03/2021	1,572,000	1,572,000	-	-
2016-17	31/03/2022	1,694,000	1,694,000	-	-
2017-18	31/03/2023	900,000	900,000	-	-
2018-19	31/03/2024	-	-	-	-
2019-20	31/03/2025	-	-	-	-
2020-21	31/03/2026	620,000	620,000	-	-
2021-22	31/03/2027	511,000	-	511,000	-
2022-23	31/03/2028	-	-	-	-
TOTAL		6,807,000	6,296,000	511,000	-

TAX PAYABLE
TAX DEDUCTED AT SOURCE
TAX REFUNDABLE

NIL
17,048
17,048



R. Murali
(R. MURALI)
AUDITOR



J. Kunnacherry
J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

**FAMILY HEALTH AND EDUCATION
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2023**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Local Project Income		
Local Donations	560,320.00	792,330.00
Bank Interest FD	170,473.00	158,742.00
Contribution for Medical Activities	119,720.00	74,350.00
Bank Interest SB	82,591.00	85,801.00
Contribution for Other Activities	29,560.00	58,390.00
Sale of Scrap	2,110.00	4,680.00
Interest on TDS Refund	786.00	2,693.80
LC Project Income Total	965,560.00	1,176,986.80
FC Project Income		
Foreign Contributions	2,031,381.00	1,157,737.00
Bank Interest SB	44,963.00	54,596.00
Bank Interest FD	0.00	0.00
FC Project Income Total	2,076,344.00	1,212,333.00
TOTAL INCOME	3,041,904.00	2,389,319.80
Expenditure		
FC Project Expenses as per Schedule	2,110,902.48	2,073,715.00
Local Project Expenses as per Schedule	1,072,561.00	1,092,112.00
Depreciation	87,030.73	111,282.37
TOTAL EXPENDITURE	3,270,494.21	3,277,109.37
EXCESS OF EXPENDITURE OVER INCOME	(228,590.21)	(887,789.57)
TRANSFERRED TO CAPITAL FUND	(228,590.21)	(887,789.57)

As per our Report of even date

For M. THOMAS & CO.

Chartered Accountants

R Murali



(R. MURALI) Partner
New Delhi, 05th August 2023

J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

**FAMILY HEALTH AND EDUCATION
BALANCE SHEET AS AT 31-03-2023**

LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
CAPITAL FUND		
Balance b/f	7,722,758.42	7,639,660.99
Add : Trf. from Reserve Fund u/s 11(2)	511,000.00	1,520,000.00
Less: Deficit Trf. From I & E A/c	(228,590.21)	(887,789.57)
Less : Trf. to Reserve Fund u/s 11(2)	-	(511,000.00)
Less : Previous Year Adjustments	-	(38,113.00)
	8,005,168.21	7,722,758.42
RESERVE FUND U/S 11(2)		
Balance b/f	511,000.00	1,520,000.00
Additions Trf. from Capital Fund	0.00	511,000.00
Utilisations Trf. to Capital Fund	(511,000.00)	(1,520,000.00)
	-	511,000.00
TOTAL	8,005,168.21	8,233,758.42

ASSETS	CURRENT YEAR	PREVIOUS YEAR
FIXED ASSETS (at WDV)		
As per Schedule	423,459.31	510,490.04
CURRENT ASSETS		
Bank Fixed Deposits - Local A/c	3,121,754.99	2,835,101.00
Canara Bank Balance - Local A/c	1,558,024.00	1,616,415.00
IDBI Bank Balance - Local A/c	1,125,599.37	1,346,742.57
SBI Bank Balance - FC A/c	792,734.52	155,598.00
IDBI Bank Balance - FC A/c	789,276.94	1,443,179.74
Interest Accrued on FD - Local A/c	88,664.00	221,892.99
Security Deposit - Rent - FC A/c	45,000.00	45,000.00
TDS On Bank FD 2020-21 - Local & FC A/c	19,440.08	19,440.08
TDS On Bank FD 2022-23 - Local A/c	17,048.00	0.00
Cash Balance - FC A/c	16,125.00	18,740.00
Cash Balance - Local A/c	8,042.00	5,285.00
TDS On Bank FD 2021-22 - Local A/c	0.00	15,874.00
	7,581,708.90	15,874.00
TOTAL	8,005,168.21	8,233,758.42

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

R Murali



(R. MURALI) Partner
New Delhi, 05th August 2023



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

FAMILY HEALTH AND EDUCATION

SCHEDULE OF REVENUE EXPENSES OF FC A/C FOR THE YEAR ENDED 31-03-2023

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
MEDICAL ACTIVITIES				
Staff Remuneration	1,317,000.00		1,318,400.00	
Medicine & Vaccine Purchases	25,834.00		26,181.00	
Vehicle Expenses & Conveyance	13,250.00	1,356,084.00	8,500.00	1,353,081.00
EDUCATIONAL ACTIVITIES				
Rent	348,480.00		368,480.00	
Staff Remuneration	204,000.00		215,600.00	
School Books & Uniform	88,087.00		35,484.00	
Materials	43,462.00		38,129.00	
Stipend to Trainee & Volunteers	27,000.00		-	
Vehicle Expenses & Conveyance	21,150.00		19,020.00	
Repair & Maintenance	3,352.00		4,020.00	
Refreshments	373.00		1,200.00	
Electricity	210.00	736,114.00	-	681,933.00
ADMINISTRATION EXPENSES				
Telephone, Postage & Bank Charges	11,682.48		8,501.00	
Vehicle Expenses & Conveyance	7,022.00		1,600.00	
Audit Fees	0.00		23,600.00	
FCRA Renewal Fees	0.00	18,704.48	5,000.00	38,701.00
TOTAL		2,110,902.48		2,073,715.00

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 31-03-2023

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
EDUCATIONAL ACTIVITIES				
Staff Renumeration	180,000.00		0.00	
Vehicle Expense & Conveyance	10,000.00		0.00	
Materials	0.00		0.00	
		<u>190,000.00</u>		<u>0.00</u>
MEDICAL ACTIVITIES				
Staff Remuneration	99,000.00		99,000.00	
Medicine & Vaccine Purchases	0.00		1,024.00	
		<u>99,000.00</u>	<u>1,024.00</u>	<u>100,024.00</u>
ADMINISTRATION EXPENSES				
Rent	444,000.00		444,000.00	
Staff Renumeration	180,000.00		374,000.00	
Audit Fees	89,680.00		86,140.00	
Vehicle Expenses & Conveyance	27,909.00		42,505.00	
Telephone, Postage & Bank Charges	19,711.00		21,659.00	
Repair & Maintenance	16,651.00		18,418.00	
Electricity & Water	5,410.00		2,120.00	
Office Expenses	200.00		870.00	
Stationery & Printing	0.00		2,376.00	
		<u>783,561.00</u>	<u>2,376.00</u>	<u>992,088.00</u>
TOTAL		<u><u>1,072,561.00</u></u>		<u><u>1,092,112.00</u></u>

R Murali

**(R.MURALI)
AUDITOR**



J. Kunnacherry

**J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)**



FAMILY HEALTH AND EDUCATION
SCHEDULE OF FIXED ASSETS AS AT 31-03-2023

PARTICULARS	COST OPENING	ADDITIONS	DELETIONS	COST CLOSING	WDV OPENING
Motors Vehicle -Local	716,933.00	0.00	0.00	716,933.00	374,243.51
Computers -FC	626,868.00	0.00	0.00	626,868.00	21,696.47
Computers -Local	188,000.00	0.00	0.00	188,000.00	24,364.80
Equipments -FC	322,240.00	0.00	0.00	322,240.00	40,866.04
Equipments -Local	103,700.00	0.00	0.00	103,700.00	28,156.90
Furniture & Fittings -FC	53,107.00	0.00	0.00	53,107.00	21,162.31
TOTAL	2,010,848.00	0.00	0.00	2,010,848.00	510,490.03

PARTICULARS	RATE	ACC. DEP. OPENING	DEP. FOR THE YEAR	DEP. RELEASED	ACC. DEP. CLOSING	WDV CLOSING
Motors Vehicle -Local	15%	342,689.49	56,136.53	0.00	398,826.02	318,106.98
Computers -FC	40%	605,171.52	8,678.59	0.00	613,850.11	13,017.88
Computers -Local	40%	163,635.20	9,745.92	0.00	173,381.12	14,618.88
Equipments -FC	15%	281,373.95	6,129.91	0.00	287,503.86	34,736.13
Equipments -Local	15%	75,543.10	4,223.54	0.00	79,766.64	23,933.36
Furniture & Fittings -FC	10%	31,944.71	2,116.23	0.00	34,060.94	19,046.08
TOTAL		1,500,357.97	87,030.72	0.00	1,587,388.69	423,459.31

NOTES & ACCOUNTING POLICIES FOR THE YEAR ENDED 31-03-2023

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. KUNNACHERY
(EXECUTIVE DIRECTOR)



FAMILY HEALTH AND EDUCATION
RECEIPTS & PAYMENTS OF FC A/C FOR THE YEAR ENDED 31-03-2023

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
OPENING BALANCES		
IDBI Bank Balance	1,443,179.74	2,461,591.74
SBI Bank Balance	155,598.00	0.00
Security Deposit - Rent	45,000.00	45,000.00
Cash Balance	18,740.00	17,308.00
Receivable from LC (TDS Refund FY 2019-20)	15,177.20	0.00
TDS On Bank FD-FC A/C	6,573.08	42,454.28
	1,684,268.02	2,566,354.02
RECEIPTS		
Foreign Contributions	2,031,381.00	1,157,737.00
Bank Interest SB	44,963.00	54,596.00
Bank Interest FD	0.00	0.00
	2,076,344.00	1,212,333.00
TOTAL	3,760,612.02	3,778,687.02
REVENUE EXPENSES		
As per Schedule	2,110,902.48	2,073,715.00
CAPITAL EXPENSES		
Previous Year Adjustment	0.00	20,704.00
CLOSING BALANCES		
IDBI Bank Balance	789,276.94	1,443,179.74
SBI Bank Balance	792,734.52	155,598.00
Security Deposit - Rent	45,000.00	45,000.00
Cash Balance	16,125.00	18,740.00
TDS On Bank FD 2020-21 (FC A/c)	6,573.08	6,573.08
Receivable from LC (TDS Refund FY 2019-20)	0.00	15,177.20
	1,649,709.54	1,684,268.02
TOTAL	3,760,612.02	3,778,687.02

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

R Murali

(R. MURALI) Partner
New Delhi, 05th August 2023



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)

FAMILY HEALTH AND EDUCATION
RECEIPTS & PAYMENTS OF LOCAL A/C FOR THE YEAR ENDED 31-03-2023

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
OPENING BALANCES		
Bank Fixed Deposits	2,835,101.00	2,835,101.00
Canara Bank Balance	1,616,415.00	1,369,164.00
IDBI Bank Balance	1,346,742.57	1,592,685.57
Interest Accrued on FD (Local A/c)	221,892.99	79,024.99
TDS on Bank FD 2020-21 & 2021-22 (Local A/c)	28,741.00	48,875.00
Payable to FC A/c (TDS Refund FY 2019-20)	(15,177.20)	0.00
TDS On Bank FD 2019-20 (Local A/c)	0.00	0.00
Cash Balance	<u>5,285.00</u>	<u>46,684.00</u>
	6,039,000.36	5,971,534.56
REVENUE RECEIPTS		
Local Donations	560,320.00	792,330.00
Bank Interest FD	170,473.00	158,742.00
Contribution for Medical Activities	119,720.00	74,350.00
Bank Interest SB	82,591.00	85,801.00
Contribution for Other Activities	29,560.00	58,390.00
Sale of Scrap	2,110.00	4,680.00
Interest On Income Tax Refund	<u>786.00</u>	<u>2,693.80</u>
	965,560.00	1,176,986.80
TOTAL	7,004,560.36	7,148,521.36
REVENUE EXPENSES		
As per Schedule of Revenue Expenses	1,072,561.00	1,092,112.00
CAPITAL EXPENSES		
Previous Year Adjustment	<u>0.00</u>	<u>17,409.00</u>
	0.00	17,409.00
CLOSING BALANCES		
Bank Fixed Deposits	3,121,754.99	2,835,101.00
Canara Bank Balance	1,558,024.00	1,616,415.00
IDBI Bank Balance	1,125,599.37	1,346,742.57
Interest Accrued on FD (Local A/c)	88,664.00	221,892.99
TDS On Bank FD 2022-23 (Local A/c)	17,048.00	0.00
TDS On Bank FD 2020-21 (Local A/c)	12,867.00	12,867.00
Cash Balance	8,042.00	5,285.00
TDS On Bank FD 2019-20 (Local A/c)	0.00	0.00
TDS On Bank FD 2021-22 (Local A/c)	0.00	15,874.00
Payable to FC A/c (TDS Refund FY 2019-20)	<u>0.00</u>	<u>(15,177.20)</u>
	5,931,999.36	6,039,000.36
TOTAL	7,004,560.36	7,148,521.36

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

R Murali

(R. MURALI) Partner
New Delhi, 05th August 2023



J. Kunnacherry

J.J. KUNNACHERRY
(EXECUTIVE DIRECTOR)