



A.K. NAIR & CO.
CHARTERED ACCOUNTANTS

C-192, SARVODAYA ENCLAVE,

NEW DELHI-110017,

Tel. (011) 26528099, 26968617 41829162-63,

Fax. (011) 41829164,

Email: arvinair@yahoo.com

AUDIT REPORT

FORM NO.10 B

We have examined the Balance Sheet of **Child Heart Foundation, Address: 130, Uday Park, New Delhi-110049** as at 31st March, 2020 and the Profit & Loss Account for the year ended on that date which are in agreement with the books of accounts maintained by the said Trust.

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. In our opinion, proper books of accounts have been kept by the Trust so far as appears from our examination of the books.

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

- in the case of the Balance Sheet of the state of affairs of the above named Trust as at 31st March, 2018 and
- in the case of the Income & Expenditure Account of the excess of Income over Expenditure of its accounting year ended on 31st March, 2020.

The prescribed Annexure are annexed hereto.

For

A. K. Nair & Co.
Chartered Accountants
FRN: 11075N



Place: New Delhi

Date : 30/12/2021

A. K. Nair
[Partner]
M. No. 84690

UDIN: 22084690AAAAAX6219

**ANNEXURE
STATEMENT OF PARTICULARS**

I. Application of Income for Charitable or religious purpose

1. Amount of income of the previous year applied to charitable or religious purpose in India during that year : **Revenue Expenditure
Rs.5194289/-
Capital Expenditure:
Rs.51990**
2. Whether the trust/institution* has exercised the option under the clause (2) of the explanation to section 11(I)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. : **Nil**
3. Amount of Income accumulated or set apart* /finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly* / in part only for such purposes : **Rs.16,31,415/-**
4. Amount of income eligible for exemption under section 11(I) (c) (Give details). : **NIL**
5. Amount of income in addition to the amount referred to in item 3 above, accumulated or set apart for specific purposes under section 11(2). : **Rs. 58,57,169/-**
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 thereof. : **NIL**
8. Whether during the previous year, any part of the income accumulated or set apart for specified purposes under section 11(2) in any earlier year- : **NIL**
 - a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for applications thereto, or : **NIL**
 - b. has ceased to remain invested in any security referred to in section 11(2)(b) (i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (iii), or :
 - 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, in the year immediately following the expiry thereof? If so the details thereof :



AUDIT REPORT U/S 12A(b)

II Application for use of income or property for the benefit of persons referred in section 13(3)

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

**** Strike out whichever is not applicable**



III. Whether the income or property of the *trust /institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

SL. NO.	Name and Address of the Concern	Where the concern is Company, number and class of share held	Nominal Value of the Investment	Income from the Investment	Whether the amount is col. 4 exceeded 5 percent of the Capital of the concern during the previous year say, Yes / No.
1.	2.	3.	4.	5.	6.
----- N.A. -----					
TOTAL					

For

A. K. Nair & Co.
Chartered Accountants



A. K. Nair
[Partner]
M. No. 84690
FRN: 11075N

Place: New Delhi

Date : 30/12/2023

UDIN: 22084690AAAAAX6219

Name : CHILD HEART FOUNDATION
 Address : 130, Uday Park
 New Delhi-110049
 Financial Year : 2020-2021
 Assessment Year : 2021-2022
 PAN : AABTC3985D
 Ward / Circle : ITO WARD 23(1)
 Status Code : 08 (AOP - Trust)

COMPUTATION OF INCOME

Amount (Rs.)
1,08,76,097
16,31,415
92,44,682

Gross receipts as per Income and Expenditure Account
 Less: Accumulations to the Extent permitted i.e. 15%

Transferred or Corpus Fund to the extent permitted
 Utilised for Object of the Trust

Revenue Expenditure	51,94,289
Capital Expenditure	51,990
Less: Spent in the Current Year out of the Accumulation in the earlier year	
A.Y. 2016-17	3,49,777
A.Y. 2017-18	7,91,974
A.Y. 2018-19	7,17,014

Less: Less Option Exercised u/s 11(2) of Income Tax Act, 1961

Taxable Income

33,87,514
58,57,169
58,57,169
Nil

Tax There on

Nil

For Child Heart Foundation



Dr. Vikas Kohli
 Founder Trustee
 Child Heart Foundation
 Trustee

CHILD HEART FOUNDATION

ACCOUMULATION CHART

Year of Accumulation	Amount	Utilised during the year	Carry Forward
F.Y			
2016-2017	3,49,777	3,49,777	-
2017-2018	7,91,974	7,91,974	-
2018-2019	7,17,014	7,17,014	-
2019-2020	-	-	-
2020-2021	58,57,169	-	58,57,169



Dr. Vikas Kohli
Founder Trustee
Child Heart Foundation

CHILD HEART FOUNDATION**Reg.No.DIT(E)I-1488 DEL-CR22736-18032013****Balance Sheet as at 31st March, 2021**

	Schedule		As At 31.03.2021 (Rs.)
<u>Sources of Fund</u>			
Trust Fund		23,65,029	
Accumulation to the Extent Permitted		16,31,415	39,96,444
Income & Expenditure account carried forward			61,47,613
			1,01,44,056
<u>Application of Funds</u>			
Fixed Assets	A		3,42,628
Current Assets And Loans & Advances	B	99,56,950	
Less: Current Liabilities	C	1,55,522	98,01,428
			1,01,44,056

Schedule A ,B & C form a part of this Balance Sheet

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For A.K.Nair & Co.
Chartered Accountants
FRN No.011075N

Sd/-
A.K.Nair
Partner

M.NO. 084690


UDIN : 22084690AAAAAX6219

Place: New Delhi

Date : 30.12.2021



For Child Heart Foundation


Dr. Vikas Kohli
Founder Trustee
Child Heart Foundation
Treasurer

CHILD HEART FOUNDATION**Reg.No.DIT(E)I-/1488 DEL-CR22736-18032013****Income & Expenditure Account for the year ended 31st March 2021**

	Schedule		2020-2021 (Rs.)
<u>Income</u>			
Donation			1,08,62,847
Interest on Fixed Deposit			13,250
			1,08,76,097
Less: 15% accumulation permitted			16,31,415
			92,44,682
<u>Expenditure</u>			
Audit Fee			15,000
<u>OPD Expenses</u>			
Salary			19,30,062
Bank Charges			19,897
Medical Expenses			28,91,328
Advertisement Exp			23,621
Misc.Expenses			38,394
Website/SMS Exp			1,81,360
Office Expenses			25,845
Repair & Maintenance			5,498
Professional Fee			16,808
Travelling & Conveyance			2,610
Printing & Stationary			21,572
Telephone Exp			22,294
			51,94,289
Excess of Income over Expenditure for the year			40,50,394
Income & Expenditure account brought forward			20,97,219
			61,47,613

For A.K.Nair & Co.
Chartered Accountants
FRN No.011075N

Sd/-
A.K.Nair
Partner

M.NO. 084690

UDIN : 22084690AAAAAX6219

Place: New Delhi

Date : 30.12.2021



For Child Heart Foundation

(Signature)

Dr. Vikas Kohli
Founder Trustee
Child Heart Foundation

CHILD HEART FOUNDATION

Reg.No.DIT(E)/1488 DEL-CR22736-18032013

Schedule A: Fixed Assets

Particulars	Cost As on 01.04.21 (Rs.)	Addition For the Year (Rs.)	Total Cost As on 31.03.21 (Rs.)
Office Equipment	13,818	-	13,818
Computer	1,58,488	51,990	2,10,478
Printer	21,748	-	21,748
Phone	42,997	-	42,997
Furniture	53,587	-	53,587
Total	2,90,638	51,990	3,42,628

Schedule B: Current Assets And Loans & Advances

Cash & Bank Balances

- Cash	4,438
- HDFC Bank A/c No.811	84,72,293
- HDFC Bank A/c No.52118(FCRA)-Main	11,16,444
- HDFC Bank A/c No.806447(FCRA)-Utilization	1,49,923
- Deposit with Bank	2,00,000

TDS

600

Interest Receivable

13,250

99,56,950**Schedule : C Current LIABILITIES**

- Expenses Payable	60,962
- Audit Fee Payable	15,000
- TDS Payable	79,560

1,55,522

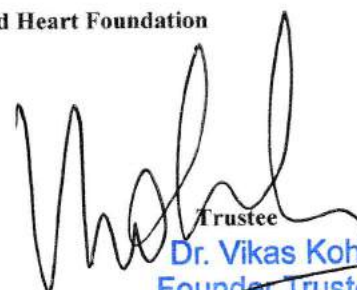
Dr. Vikas Kohli
Founder Trustee
Child Heart Foundation

CHILD HEART FOUNDATION**Reg.No.DIT(E)I-/1488 DEL-CR22736-18032013****Receipts and Payments for the year ended 31st March 2021**

Receipts	Amount	Payments	Amount
<i>Balance B/F</i>			
Bank	37,29,214		
Cash	16,510		
Donation	2,00,000		
<i>Deposit with Bank</i>	3,60,757		
Donation	1,08,62,847		
<i>Int.on Fe</i>	13,250		
		<u>OPD Expenses</u>	
		Salary	19,30,062
		Bank Charges	19,897
		Medical Expenses	28,91,328
		Advertisement Exp	23,621
		Misc.Expenses	38,394
		Website/SMS Exp	1,81,360
		Office Expenses	25,845
		Repair & Maintenance	5,498
		Professional Fee	25,009
		Travelling & Conveyance	2,610
		Printing & Stationary	21,572
		Telephone Exp	22,294
		Capital Expenditure	51,990
		<i>Balance C/F</i>	
		Bank	84,72,293
		Cash	4,438
		Deposit	2,00,000
		Bank-F	12,66,368
Total	1,51,82,578		1,51,82,578

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For Child Heart Foundation



Trustee
Dr. Vikas Kohli
Founder Trustee
Child Heart Foundation

Place: New Delhi
Date: 24.1.22