

S. Sahoo & Co.

Chartered Accountants

(Certificate to be given by Chartered Accountant)

We have audited the accounts of **SMILE FOUNDATION**, At **V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016**, Registration No.: **231660712**, Darpan ID.: **DL/2017/0167574**, PAN: **AACT57973G**, for the year ending 31st March, 2023 and examined all relevant books and voucher and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was **Rs. 16,61,60,394.57**
- ii. Foreign contribution worth **Rs. 12,98,69,499.68** was received by the association during the financial year 2022-23
- iii. Interest received on foreign contribution and other receipts derived from foreign contribution or interest thereon worth **Rs. 58,98,574.73** was received by the Association during the financial year 2022-23.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2023 was **Rs. 10,41,40,596.33** including Cash, Bank, Investment, TDS Receivables, Deposits and Other Advances. (Annexure-1)
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment and Income and Expenditure Account is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For and on behalf of:
S. Sahoo & Co.
Chartered Accountants
FR No. 322952E



Place: New Delhi
Date: 15-12-2023

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No: 057426
UDIN: 23057426BGTKOM1970

SMILE FOUNDATION
V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016

AMOUNT IN INR

BALANCE SHEET AS AT 31st MARCH 2023

SOURCES OF FUND	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<u>I.FUND BALANCES:</u>			
a. General Fund	[01]	6,14,55,511.16	6,07,58,674.07
b. Asset Fund	[02]	2,23,08,709.89	2,48,09,962.86
TOTAL		8,37,64,221.00	8,55,68,637.00
<u>APPLICATION OF FUND</u>			
<u>I.FIXED ASSETS</u>			
Gross Block	[03]	2,65,13,722.30	2,93,88,430.36
Less: Accumulated Depreciation		41,91,273.41	45,61,462.49
Net Block		2,23,22,448.89	2,48,26,967.88
<u>II.CURRENT ASSETS, LOANS & ADVANCES:</u>			
a. Loans & Advances	[04]	8,08,998.00	12,01,342.00
b. Current Assets	[05]	12,30,562.06	10,53,076.03
c. Cash & Bank Balances	[06]	10,21,20,456.07	16,39,37,224.34
	A	10,41,60,016.13	16,61,91,642.37
<u>Less: CURRENT LIABILITIES & PROVISIONS:</u>			
Unutilised Grant Balance (Under Execution)	[07]	4,24,49,213.30	10,38,44,604.86
Current Liabilities	[08]	2,69,031.00	16,05,368.57
	B	4,27,18,244.30	10,54,49,973.43
NET CURRENT ASSETS	[A - B]	6,14,41,771.83	6,07,41,668.94
TOTAL	[I+II]	8,37,64,221.00	8,55,68,637.00

As per our report of even date Form FC 4 Attached

Significant Accounting Policies and Notes to Accounts

[17]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

FRN:-322952E




CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

UDIN: 23057426BGTKNM2169

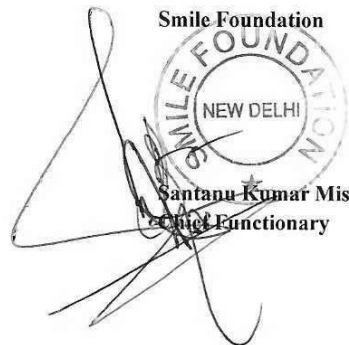
Place: New Delhi

Date: 22.12.2023

For & on behalf :

Smile Foundation

NEW DELHI



Santanu Kumar Mishra

Chief Functionary

SMILE FOUNDATION
V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	SCHEDULE	F.Y. 22-23	F.Y. 2021-22
I. INCOME			
Grant	[09]	19,14,52,797.02	8,09,78,195.33
Other Social and Welfare Programmes			14,39,801.23
COVID Donation			8,88,90,501.00
Bank Interest	[10]	52,66,122.73	58,36,703.00
Other Misc. Income		5,09,868.92	-
TOTAL		19,72,28,788.67	17,71,45,200.56
II. EXPENDITURE			
Programme Expenses	[11]	15,82,60,224.00	14,06,50,542.00
Administrative Expenses	[12]	2,47,25,862.58	2,39,56,603.68
Non Recurring Expenses	[03]	1,35,42,600.00	68,72,582.00
Depreciation	[03]	41,88,008.00	45,61,462.49
Less: Transferred to Asset Fund		41,88,008.00	45,56,778.49
Depreciation on Owned Assets		3,265.00	4,684.00
TOTAL		19,65,31,951.58	17,14,84,411.68
III. EXCESS OF INCOME OVER EXPENDITURE		6,96,837.09	56,60,788.88

As per our report of even date Form FC 4 Attached

Significant Accounting Policies and Notes to Accounts

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S.Sahoo & Co.

Chartered Accountants

FRN:-322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

UDIN: 23057426BGTKNM2169

Place: New Delhi

Date: 22.12.2023



For & on behalf :

Smile Foundation



Santanu Kumar Mishra

Chief Functionary

SMILE FOUNDATION
V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
RECEIPTS			
Opening Balance :			
Cash at Bank			
IDBI Bank (60063)		7,09,82,178.74	2,16,996.08
SBI Bank (040596)		-	-
Fixed Deposit		9,29,55,045.60	10,06,85,199.30
Foreign Grant & Donation Received	[15]	12,98,69,499.68	23,04,76,695.17
Bank Interest	[16]	14,33,190.00	18,22,439.00
FD Interest		39,94,384.73	42,93,622.20
Misc. Income		4,71,000.00	-
TOTAL Rs.		29,97,05,298.75	33,74,94,951.75
PAYMENT			
-Programme Expenses	[13]	15,91,35,874.57	14,06,50,542.00
-Administrative Expenses	[14]	2,51,09,397.08	2,39,56,603.68
-Non Recurring Expenses	[03]	1,35,42,600.00	68,72,582.00
Project Advances (Net)		-2,03,028.97	10,30,133.00
			10,47,866.60
Closing Balance			
Cash at Bank			
Bank Balance	[6]	2,51,77,850.42	7,09,82,178.74
Fixed Deposit		7,69,42,605.65	9,29,55,045.60
TOTAL Rs.		29,97,05,298.75	33,74,94,951.75

As per our report of even date Form FC 4 Attached

Significant Accounting Policies and Notes to Accounts

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