

(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: AACTS7973G**, for the year ending 31st March, 2024 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. 10,41,40,596.33**
- ii. Foreign contribution worth **Rs. 13,38,64,782.15** was received by the association during the financial year 2023-24.
- iii. Interest received on foreign contribution and other receipts derived from foreign contribution or interest thereon worth **Rs. 61,67,729.80** was received by the Association during the financial year 2023-24.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2024 was **Rs. 8,66,27,928.83** 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: 19-12-2024

CA. (Dr.) Subhaji Sahoo, FCA, LLB
Partner
M No: 057426
UDIN: 24057426BKAUNE8825

Annexure-1

Fixed Deposit	6,42,53,705.95
FC designated bank account	1,65,86,571.57
Utilization bank account(s)	33,15,210.31
Loans and Advances	9,66,103.00
TDS Receivable	13,55,251.00
Inter Branch-Account	1,51,087.00
Total	8,66,27,928.83



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

AMOUNT IN INR

BALANCE SHEET AS AT 31st MARCH 2024

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	5,74,39,997	6,14,55,511
b. Asset Fund	[02]	2,17,42,342	2,23,08,710
TOTAL		7,91,82,338	8,37,64,221
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[03]	2,59,60,775	2,65,13,722
Less: Accumulated Depreciation		42,07,052	41,91,273
Net Block		2,17,53,723	2,23,22,449
II.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[04]	9,66,103	8,08,998
b. Current Assets	[05]	16,17,546	12,30,562
c. Cash & Bank Balances	[06]	8,41,55,488	10,21,20,456
	A	8,67,39,137	10,41,60,016
Less: CURRENT LIABILITIES & PROVISIONS:			
Unutilised Grant Balance (Under Execution)	[07]	2,91,74,606	4,24,49,213
Current Liabilities	[08]	1,35,916	2,69,031
	B	2,93,10,522	4,27,18,244
NET CURRENT ASSETS	[A - B]	5,74,28,615	6,14,41,772
TOTAL	[I+II]	7,91,82,339	8,37,64,221

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: 24057426BKAUMT4241

Place: New Delhi

Date: 19-12-2024

For & on behalf :

Smile Foundation



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 2024

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
I. INCOME			
Grant		14,38,99,061	19,14,52,797
	[09]		
Donation for Awareness for executing multiple sectorial projects		32,40,322	-
Bank Interest	[10]	62,50,060	52,66,123
Other Misc. Income		10,002	5,09,869
TOTAL		15,33,99,445	19,72,28,789
II. EXPENDITURE			
Programme Expenses	[11]	12,34,15,592	15,82,60,224
Administrative Expenses	[12]	2,61,51,805	2,47,25,863
Non Recurring Expenses	[03]	78,45,201	1,35,42,600
Depreciation	[03]	42,04,696	41,88,008
Less: Transferred to Asset Fund		42,04,696	41,88,008
Depreciation on Owned Assets		2,360	3,265
TOTAL		15,74,14,958	19,65,31,952
III. EXCESS OF INCOME OVER EXPENDITURE		-40,15,514	6,96,837

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For & on behalf :

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Chartered Accountants

FRN:-322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

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UDIN: 24057426BKAUMT4241

Place: New Delhi

Date: 19-12-2024

For & on behalf :

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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 2024

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
RECEIPTS			
Opening Balance :			
Cash at Bank			
IDBI Bank (60063)		1,71,03,354	7,09,82,179
SBI Bank (040596)		80,74,497	-
Fixed Deposit		7,69,42,606	9,29,55,046
Foreign Grant & Donation Received	[15]	13,38,64,782	12,98,69,500
Bank Interest	[16]	9,37,656	14,33,190
FD Interest		52,30,074	39,94,385
Misc. Income		-	4,71,000
TOTAL Rs.		24,21,52,968	29,97,05,299
PAYMENT			
-Programme Expenses	[13]	12,34,15,592	15,91,35,875
-Administrative Expenses	[14]	2,61,51,272	2,51,09,397
-Non Recurring Expenses	[03]	78,45,201	1,35,42,600
Project Advances (Net)		4,52,301	-2,03,029
Previous Year Project Expenses Paid (Net)		1,33,115	
Closing Balance			
Cash at Bank			
Bank Balance	[6]	1,99,01,782	2,51,77,850
Fixed Deposit		6,42,53,706	7,69,42,606
TOTAL Rs.		24,21,52,968	29,97,05,299

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: 24057426BKAUMT4241



For & on behalf :
Smile Foundation

Santanu Kumar Mishra
 Chief Functionary

Place: New Delhi
 Date: 19-12-2024



SMILE FOUNDATION**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016****Schedules forming part of Financial Statement****AMOUNT IN INR**

	F.Y. 2023-24	F.Y. 2022-23
<u>SCHEDULE [01] : GENERAL FUND</u>		
General Fund		
Opening Balance	6,14,55,510	6,07,58,674
Add:- Excess of Income over Expenditure	-40,15,514	6,96,837
TOTAL	5,74,39,997	6,14,55,511
<u>SCHEDULE [02] : ASSET FUND</u>		
Opening Balance	2,23,08,708	2,48,09,962
Add: Addition during the year	78,45,201	1,35,42,600
Less : Assets Discarded	42,06,875	1,18,55,846
Less: Depreciation Transferred to Project Fund	42,04,692	41,88,008
TOTAL	2,17,42,342	2,23,08,710

For & on behalf :

S.Sahoo & Co.**Chartered Accountants**

FRN:-322952E


**CA (Dr.) Subhajit Sahoo, FCA, LLB****Partner**

M No. 057426

Place: New Delhi

Date: 19-12-2024

For & on behalf :

Smile Foundation
**Santanu Kumar Mishra****Chief Functionary**

SCHEDULE [03] : FIXED ASSETS

AMOUNT IN INR

PARTICULARS	Net Assets as at		Addition		Deletion	Net Assets as at		Rate of Dep.	Depreciation During the year	Written Down Value as at	
	01.04.2023	More Than 180 Days	Less Than 180 Days			01.04.2024				01.04.2023	
A. ASSETS OUT OF GRANT FUND:											
Plant And Machinery	15,96,725	-	2,22,717	-	-	18,19,442	15%	2,56,212	15,63,229		
Furniture and Fixture	17,59,039	30,032	2,91,975	-	-	20,81,047	10%	1,93,506	18,87,541		
Computer	20,35,486	2,92,250	47,45,473	42,06,875	42,06,875	28,66,334	40%	10,38,814	18,27,520		
Mobile Health Project	1,53,08,769	22,62,754	-	-	-	1,75,71,523	15%	26,35,728	1,49,35,795		
Training Center-AFC*	16,08,691	-	-	-	-	16,08,691	5%	80,435	15,28,256		
SUB TOTAL	2,23,08,708	25,85,036	52,60,165	42,06,875	2,59,47,036			42,04,696	2,17,42,341		
B. OWNED ASSETS:											
LED Screen	3,269	-	-	-	-	3,269	15%	490	2,779		
Almirah	7,724	-	-	-	-	7,724	10%	772	6,952		
Computer	2,746	-	-	-	-	2,746	40%	1,098	1,648		
SUB TOTAL	13,739	-	-	-	-	13,739		2,360	11,379		
GRAND TOTAL	2,23,22,447	25,85,036	52,60,165	42,06,875	2,59,60,775	-		42,07,056	2,17,53,720		

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

FRN:-322952E

For & on behalf :

Smile Foundation

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Santanu Kumar Mishra
Chief Functionary

Place: New Delhi
Date: 19-12-2024

SMILE FOUNDATION**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016****Schedules forming part of Financial Statement****AMOUNT IN INR**

SCHEDULE [04] : LOANS & ADVANCES	F.Y. 2023-24	F.Y. 2022-23
Advance to Staff		-
Loans & Advances	93,093	1,19,234
Security Deposit	5,12,751	4,84,751
Other Accounts Receivable	3,60,259	2,05,013
TOTAL	9,66,103	8,08,998
SCHEDULE [05] : CURRENT ASSETS		
Prepaid Insurance	9,458	-
TDS Receivable	11,25,067	8,45,371
TCS Receivable	63,324	47,824
Inter Branch-Account	1,51,087	1,51,087
Disputed Demand-2018-19	1,66,860	1,66,860
Accrued Interest	1,01,750	19,420
TOTAL	16,17,546	12,30,562
SCHEDULE [06] : CASH & BANK BALANCE		
Cash at Bank		
IDBI Bank (60063)	33,15,210	1,71,03,354
SBI Bank (40596)	1,65,86,572	80,74,497
TOTAL	1,99,01,782	2,51,77,850
Fixed Deposits		
FD No. 380126	-	1,33,87,105
FD No. 383639	-	1,31,75,558
FD No. 739216	22,42,829	-
FD No. 436960	1,14,19,194	-
FD No. 456296	1,61,53,179	-
FD No. 383639	1,40,12,201	-
FD No. 436953	61,82,402	-
FD No.80126	1,42,43,900	-
FD No. 436953	-	1,07,67,616
FD No. 436960	-	1,07,66,117
FD No. 456104	-	1,36,66,573
FD No. 56296	-	1,51,79,637
TOTAL	6,42,53,706	7,69,42,606

For & on behalf :**S.Sahoo & Co.****Chartered Accountants**

FRN:-322952E


CA (Dr.) Subhajit Sahoo, FCA, LLB**Partner**

M No. 057426

Place: New Delhi

Date: 19-12-2024

**For & on behalf :****Smile Foundation****New Delhi**

Santanu Kumar Mishra
Chief Functionary

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

Schedules forming part of Financial Statement

AMOUNT IN INR

	FY 2023-24	F.Y. 2022-23
<u>SCHEDULE [07] : Unutilised Grant Balance</u>		
- Mission Education Programme	82,77,110	-6,97,575
- Swabhiman Programme	50,91,068	54,02,682
- Nutrition Programme	19,43,693	1,39,55,237
- Relief & Disaster Programme	20,97,034	26,57,950
- HealthCare Programme- Smile on Wheel	80,01,864	1,03,93,174
- Smile Twin E Learning Programme	37,63,837	1,04,99,538
Unrestricted Fund (General Programme)	-	2,38,407
TOTAL	2,91,74,606	4,24,49,413
<u>SCHEDULE [08] : CURRENT LIABILITIES</u>		
Sundry Creditors for Expenses	1,27,206	2,08,674
TDS Payable	8,710	42,717
Other Accounts Payable	-	17,640
TOTAL	1,35,916	2,69,031
<u>SCHEDULE [09] : GRANT IN AID</u>		
<u>A:-Educational Purpose</u>		
- Mission Education Programme	5,99,67,499	6,78,85,072
- Smile Twin E Learning Programme	1,37,93,078	1,37,06,592
<u>B:-Social Purpose</u>		
- Swabhiman Programme	63,93,722	85,81,071
- Nutrition Programme	1,74,73,374	1,86,93,659
- Health Care Programme (Smile on Wheel)	4,57,10,672	4,11,55,676
-Relief & Disaster Programme	5,60,716	4,14,30,727
Donation for Awareness for executing multiple sectorial projects	32,40,322	
TOTAL	14,71,39,383	19,14,52,797
<u>SCHEDULE [10] : INTEREST INCOME</u>		
Bank Interest	9,37,656	14,33,190
FD Interest	53,12,404	38,32,933
TOTAL	62,50,060	52,66,123

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

FRN:-322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date: 19-12-2024

For & on behalf :

Smile Foundation



Santanu Kumar Mishra

Chief Functionary

SMILE FOUNDATION**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016****Schedules forming part of Financial Statement****AMOUNT IN INR**

	F.Y. 2023-24	F.Y. 2022-23
SCHEDULE [11] : PROGRAMME EXPENSES		
Expenditure on objects of the trust/institution		
-Mission Education Programme	5,03,51,305	5,19,18,688
-Action for Children Programmme		-
-Smile Twin E- Learning Programme	1,13,87,636	1,10,29,764
-Swabhiman Programmme	51,66,706	69,23,260
-Nutrition Programme	1,46,59,616	1,70,24,571
-Smile on Wheel /Health Care Programme	3,80,98,822	3,40,17,087
-Relief & Diseaster Programme	5,11,185	3,73,46,854
-Awareness Generation for Education,Health (Covid) and Women Empowerment	32,40,322	
TOTAL	12,34,15,592	15,82,60,224
SCHEDULE [13] : PROGRAMME EXPENSES		
Expenditure on objects of the trust/institution		
-Mission Education Programme	5,03,51,305	5,20,80,769
-Action for Children Programmme	-	-
-Smile Twin E- Learning Programme	1,13,87,636	1,10,94,993
-Swabhiman Programmme	51,66,706	69,63,524
-Nutrition Programme	1,46,59,616	1,70,71,056
-Smile on Wheel /Health Care Programme	3,80,98,822	3,44,68,266
-Relief & Diseaster Programme	5,11,185	3,74,57,267
-Awareness Generation for Education,Health (Covid) and Women Empowerment	32,40,322	-
TOTAL	12,34,15,592	15,91,35,875

For & on behalf :**S.Sahoo & Co.****Chartered Accountants**

FRN:-322952E


CA (Dr.) Subhajit Sahoo, FCA, LLB**Partner**

M No. 057426

Place: New Delhi

**For & on behalf :****Smile Foundation****New Delhi****Santanu Kumar Mishra****Chief Functionary**




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

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2023-24	F.Y. 2022-23
<u>SCHEDULE [12] : ADMINISTRATIVE EXPENSES</u>		
Annual Charges C.C. Avnue	-	4,248
Processing Charges	-	15,898
Event Expenses	-	44,953
Bank Charges	37,602	44,921
Interest on TDS	3,494	1,252
Communication expenses	-	41,400
Salary FCRA	2,07,85,703	1,60,45,231
Professional Fees	-	2,66,050
Audit Expenses - Internal	1,21,000	4,66,250
Computer Peripherals	16,300	64,397
Conveyance	3,471	1,26,696
Printing & Stationary Expenses	-	2,48,810
Staff Welfare	43,184	2,89,242
Telephone Expenses	19,067	4,283
Diesel Expenses	84,400	1,09,113
FCRA-Postage & Courier Expenses	-	1,28,271
Gratuity	4,28,913	7,10,659
Office Maint. Expenses	2,37,652	3,29,558
Office Rent - Gulmohar House	31,86,000	52,92,300
Advisor Alliance(B2C)	-	2,92,500
Smile Own Expenses (Swabhiman)	96,542	
Smile Own Expenses (Health]	1,45,006	
Smile Own Expenses (Step)	12,891	
HO Electricity Charges	6,77,172	1,04,320
Water Expenses	1,45,585	54,600
Other Adminstrative Exp	74,108	-
Short & Excess	9,357	-
Insurance Expense	13,004	2,046
Expenses Incurred But Not Recovered	11,354	38,865
Total	2,61,51,805	2,47,25,863

For & on behalf :
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Chartered Accountants
 FRN:-322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
 M No. 057426

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 Date: 19-12-2024

For & on behalf :
Smile Foundation



Santanu Kumar Mishra
Chief Functionary



SMILE FOUNDATION**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016****Schedules forming part of Financial Statement****AMOUNT IN INR**

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Staff Welfare	43,184	2,89,242
Telephone Expenses	19,067	4,283
Diesel Expenses	84,400	1,09,113
FCRA-Postage & Courier Expenses	-	1,28,271
Gratuity	4,28,913	7,10,659
Office Maint. Expenses	2,37,652	3,29,558
Office Rent - Gulmohar House	31,86,000	52,92,300
Advisor Alliance(B2C)	-	2,92,500
Smile Own Expenses (Swabhiman)	96,542	-
Smile Own Expenses (Health]	1,45,006	-
Smile Own Expenses (Step)	12,891	-
HO Electricity Charges	6,77,172	1,04,320
Water Expenses	1,45,585	54,600
Other Adminstrative Exp	74,117	-
Short & Excess	9,357	-
Insurance Expense	13,004	2,046
Expenses Incurred But Not Recovered	11,354	38,865
Total	2,61,51,814	2,47,25,926
Add:		
Previous Libility Paid (Administrative Expenses)	-	4,60,687
Prepaid Expenses	9,458	-
Less : Non Cash Expenses		
Diwali Salary Advance	10,000	
Expenses Incurred But Not Recovered	-	38,865
Short & Excess	-	14,986
Misc Deduction	-	19,204
Insurance Expense	-	4,161
Net Total	2,61,51,272	2,51,09,397

For & on behalf :

S.Sahoo & Co.**Chartered Accountants**


FRN:-322952E


CA (Dr.) Subhajit Sahoo, FCA, LLB**Partner**

M No. 057426

Place: New Delhi

For & on behalf :

Smile Foundation

Santanu Kumar Mishra**Chief Functionary**

Schedules forming part of Financial Statement

	F.Y. 2023-24	F.Y. 2022-23
<u>SCHEDULE [15] : GRANT & DONATION RECEIVED</u>		
- Relief & Disaster Programme		
- Mission Education Programme	6,89,42,184	5,99,31,377
- General Fund for Executing Multi Sectorial Projects in Health, Education, Livelihood, Women Empowerment & Covid Awareness Total	30,01,915	2,38,407
- Nutrition Programme	54,61,830	2,46,93,000
- HealthCare Programme- Smile on Wheel	4,33,19,367	2,56,23,404
- Smile Twin E Learning Programme	70,57,378	1,60,30,018
- Swabhiman Programme	60,82,109	33,53,293
	13,38,64,782	12,98,69,500
<u>SCHEDULE [16] : INTEREST INCOME</u>		
Bank Interest	9,37,656	14,33,190
FD Interest	52,30,074	39,94,385
TOTAL	61,67,730	54,27,575

For & on behalf :

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Chartered Accountants

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Partner

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