



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Centre for Health & Social Justice

Report on the Financial Statements

We have audited the accompanying financial statements of Centre for Health & Social Justice, which comprise the Statement of Assets & Liabilities as at 31st March, 2020, Statement of Expenditure, Receipt & Payment account and a summary of the significant accounting policies and other explanatory information for the twelve month period ending on 31st March, 2020.

Management's Responsibility for the Financial Statements

The Management of Centre for Health & Social Justice is responsible for the preparation and presentation of these financial statements giving a True and Fair view of the financial position and financial performance and cash flows in accordance with the generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of Centre for Health & Social Justice and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have 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 the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement(s).

A handwritten signature in black ink is written over a circular stamp. The stamp contains the text 'THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA' around the perimeter and 'NEW DELHI' at the bottom.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal financial control relevant to the Centre's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- in the case of the Statement of Assets & Liabilities, of the state of affairs of the Centre for Health & Social Justice as at 31st March, 2020;
- in the case of the Statement of Expenditure, of the expenditures of the Centre for Health & Social Justice for the year from 1st April, 2019 to 31st March, 2020, and
- In case of Receipt & Payment statement, of the cash flows of the Centre for Health & Social Justice for the year ended on 31st March 2020.

for Subhash Mittal & Associates
Chartered Accountants
(Firm Registration No. 009976N)



S. Mittal
Partner

Place : New Delhi

Date : 1st October 2020

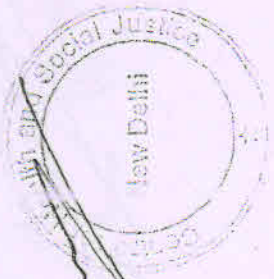
(M. No. 083619)
UDIN: 20083619AAAACF7537 :UDIN

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED BALANCE SHEET OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
 AS ON 31ST MARCH, 2020

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	CORPUS FUND (GEN A/C)		5,000		FIXED ASSETS		
	CAPITAL FUND				General Account	Sch-I	2,374,149
1,135,260	Capital Reserve		1,131,759	2,857,960	FC Account	Sch-IV	603,084
156,319	General Account		134,146	801,629			
	FC Account		1,265,905		CURRENT ASSETS		
	Depreciation Reserve				Security Deposits		
1,551,329	General Account	Sch-I	1,326,629	165,500	General Account		169,500
645,310	FC Account	Sch-IV	468,938	-	Balance Brought Forward		54,930
			1,795,567	4,000	Less : Security Refund		224,430
					Addition during the year		
	REVENUE RESERVE				FC Account		
	Income & Expenditure A/c				Loans & Advances		
	General Account			360,665	General Account	Sch-II	355,431
529,053	Balance Brought Forward		595,370	1,225,593	FC Account	Sch-V	209,630
66,317	Add: Excess of Income over Exp.		6,069				
	FC Account		601,439		Bank & cash Balances		
	General Reserve				General Account		
	General Account			2,385,241	FC Account		636,164
11,381,524	Balance Brought Forward		9,657,035	13,845,698	Fixed Deposits		11,111,535
(1,724,489)	Addition : Surplus during the year		2,358,315		General Account		
	Less : during the year		71,743		FC Account		
	FC Account		11,943,607				
	General Reserve						
	General Account			9,190,000			
120,719	Balance Brought Forward		11,943,607	8,000,000			
	Less : during the year						
155,774	Balance Brought Forward						
(155,774)	Less : during the year						
	Revolving Fund-Material						
	General Account						
	Balance Brought Forward						
	Less : Transfer For Material Printing						
	FC Account		48,060				
	RESTRICTED FUNDS(Grants)						
	General						
1,859,000	Foreign	Sch-III	147,055				
23,071,291		Sch-VI	19,749,051				
	CURRENT LIABILITIES:						
	Committed Liabilities						
	General A/c						
	FCRA						
	Temporary Book O/D						
39,653			374,669.00				
38,836,286	Total Rs.		35,930,354	38,836,286	Total Rs.		35,930,354

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:
 Centre For Health and Social Justice
 Abhijit Das
 Managing Trustee



for Subhash Mittal & Associates
 Chartered Accountants
 Firm Regd. No. - 006976N
 Membership No. 083619
 UDIN: 20083619AAAACF7637 :UDIN

In terms of our even dated report Attached

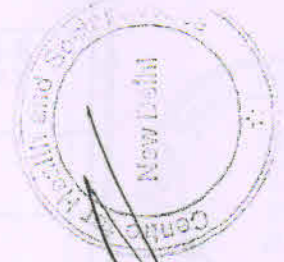
CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED RECEIPT AND PAYMENT OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

PREVIOUS YEAR	RECEIPT	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR
15,545,023	OPENING BALANCE: Foreign Contribution (Cash & Bank)	21,845,698	3,064,311	GRANTS UTILIZATION:	3,338,361
11,242,290	General (Cash & Bank)	11,535,588	35,254,100	Indian	42,222,091
503,267	FC - Advances & Imprest (Net)	1,225,593		Foreign	
478,011	General - Advances & Imprest (Net)	360,665	2,867,861	CHSJ PROGRAMME EXP:	3,243,758
				Indian	
41,111,689	GRANTS:		103,409	FIXED ASSETS:	136,321
1,165,412	Foreign	38,362,724		Indian	
4,923,311	Bank Interest-I/C	1,517,437	1,707,364	Admin. & Other Expenses:	392,732
	Indian			Indian	980,309
2,030,072	CHSJ PROGRAMME RECEIPTS:		4,000	Foreign	1,373,042
	Indian			SECURITY DEPOSITS:	54,930
1,019,513	OTHER RECEIPTS:	5,457,671		Indian	
	Indian	790,732		CLOSING BALANCE:	
	Refund Security			Foreign Contribution (Cash & Bank)	19,683,128
				General (Cash & Bank) A/c.	12,480,501
				General - Advances & Imprest (Net)	124,469
				FC - Advances & Imprest (Net)	65,923
77,968,589	Total Rs.	82,722,524	77,968,589	Total Rs.	82,722,524

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:
 Centre For Health and Social Justice

Abhijit Das
 Managing Trustee



(Signature)
 Trustee

In terms of our even dated report Attached
 for Subhash Mittal & Associates
 Chartered Accountants
 Firm Regn: No. 009976N



Subhash Mittal
 Partner
 Membership No. 083619
 UDIN : 20083619AAAAACF7537

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
 FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
	UTILIZATIONS:				GRANTS:		
	Expenditure met from: General Grant				General (incl. Interest)		
1,583,653	Programme Expenses		3,069,292	4,923,311	Received During the year		1,626,416.00
111,353	Administrative Expenses		800	(1,369,305)	Add : Unutilized as on 01/04/2019		1,859,000
				(1,859,000)	Less : Refund during year		(268,269)
					Less : Unutilized as on 31/03/2020		(147,055)
30,665,979	Expenditure met from: Foreign Grant	Sch-VI	3,070,092	41,208,840	Foreign (incl. Interest)		3,070,092
3,364,086	Programme Expenses		42,222,091	15,892,516	Received During the year		38,363,883
	Administrative Expenses			(23,071,291)	Add : Unutilized as on 01/04/2019		23,071,291
	Fixed Asset				Less : Unutilized as on 31/03/2020		(19,213,083)
2,867,861	CHSJ Programme Expenses-General	Sch-III	3,206,758	2,030,072	CHSJ Programme Income-General		5,457,671
	Programme Expenses				Received During the year		(37,000)
	Administrative Expenses				Less : Refund during year		
					Add : Unutilized as on 01/04/2019		
86,966	Admin. Expenses				MISC. INCOME		
38,530	General A/c				General A/c		
	Office Expenses		42,844	860,887	Bank Interest		764,505
	Travel Expenses		9,392	29,516	TDS Interest Received		8,781
	Office Maintenance		38,271	100,000	Consultancy		
50,651	Trustee Meeting Expenses			29,110	Other Income (incl. scrap/exch. of old assets)		17,446
34,659	Vehicle Running Expenses				Transfer from Capital fund for Written off		23
5,087	Bank Charges				Depreciation transferred from Capital Reserve Fund		3,478
162,632	Capacity Building Staff			1,724,489	Transfer from Reserve Fund		794,233
223,374	Enquiry Committee				Transfer from Revolving Fund		71,743
220,080	Legal and Audit Fee				FC Account		72,659
15,000	Office Rent			176,359	Bank Interest		196,610
96,129	Fund Raising Exp		567,842		Interest earned on TDS Refund		7,871
28,510	Written Off of Assets		220,322	891,902	Interest earned on Fixed Deposits		1,311,797
774,256	Salary		2,358,315	19,896	Transfer from Capital fund for Write off		
229,082	Depreciation			44,480	Depreciation transfer from Capital Fund		
	Transfer to reserve fund			155,774	Trf from Revenue Reserve to meet deficit for the yr		
836,655	FC Account						
	Salary						
	Staff Welfare						
	Bank Charge						
105,675	Legal and Audit Fee						
281,705	Office Maintenance						
44,480	Depreciation						
19,896	Written of Assets						
	Transfer to restricted fund						
66,317	Excess of income over Expenditure		1,060,302				
41,912,616	Total Rs.		535,969				
			6,069				
			53,247,760	41,912,616	Total Rs.		53,247,760

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre for Health and Social Justice

Abhijit Das

Managing Trustee

Trustee



In terms of our even dated report Attached

for Subhash Mittal & Associates

Chartered Accountants

Firm Regn. No. - 006976N

Membership No. 083619

Subhash Mittal

Partner

UDIN: 20083619AAAAACF7537

CENTRE FOR HEALTH AND SOCIAL JUSTICE

Annual Accounts for the Financial Year 2019-20

NOTES FORMING PART OF ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

a) **Accounting Convention**

Attached Financial Statements consisting of Balance Sheet, Receipt & Payment, Income & Expenditure, along with supporting schedules (I – VII) have been prepared under the historical cost convention on accrual basis, unless mentioned otherwise, in accordance with the generally accepted accounting principles followed in India, during the year ended 31st March 2020.

b) **Revenue Recognition**

Restricted Grant Funds: Grants form the major source of revenue to the Trust, however since these grants are subject to specific terms & conditions, which if not complied with, could result in cancelation of grants received, accordingly all grants received, but not yet utilized are treated as liability. In accordance with this policy, expenditure incurred on projects to the extent recoverable from the Grants are recognized as Income in Income & Expenditure account under the Grants Head.

Where expenditures have been properly incurred but grants have not been received, the amount so incurred is accounted as recoverable from the donor, unless recoverability of the same is not certain.

Unrestricted Grant Funds (Other Programme funds): Unrestricted grant funds are normally accounted as income in the year of receipt, unless these are earmarked for particular purpose, which is yet to be completed at the year-end.

Donations in kind: To enhance controls over Donations in Kind, these are formally accounted in the books of accounts. Generally these are recognized as revenue at market value at the time of receipt. In case, the market value cannot be easily ascertained, then these are accounted at a nominal value. Assets, if any, received in kind are capitalized.

Misc. Income: Miscellaneous Income, including interest income is accounted on receipt basis. Any interest required to be credited to a donor's account is not recognized as income but transferred to the donor's grant account.

c) **Classification of Expenditure**

Generally expenditures under Income & Expenditure Account are disclosed as Programme and Administrative expenses (incurred against specific donor programme). Expenditures, not charged against any of the grants, have been disclosed separately as Trust expenses.



d) **Fixed Assets**

Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to the working condition for intended use.

e) **Capital Reserve Fund/Assets**

Fixed assets procured or created out of grant are charged off against the said grant as per the terms and conditions set out under the Grant agreement. However to reflect a true picture of assets owned by the Trust, these have been subsequently capitalized in the Balance sheet by creating a Capital Reserve Fund. Since this reserve fund represents the value of fixed assets, it is reduced to the extent of any depreciation charged on such assets by transferring proportionate amount to Income & expenditure account.

f) **Depreciation**

Depreciation represents wear & tear of fixed assets. It has been provided in the books of accounts using Written down value Method at the rate prescribed as per Income Tax Act' 1961 as follows:

Assets	Rates on WDV Basis
Computer Hardware	40%
Electrical Equipment	15%
Air Conditioner	15%
Office Equipment/Projector	15%
Car	15%
Furniture & Fixture	10%

Gross value of Assets and accumulated Depreciation is disclosed separately in the Balance Sheet.

2. **Contingent Liabilities**

As certified by the management, there are no contingent liabilities of the Trust at the end of the financial year.

3. Previous year figures have been regrouped as considered necessary to make these comparative to those of current year.

For Subhash Mittal & Associates
Chartered Accountants
(Firm Registration No. 009976N)

S. Mittal, FCA, (M.No. 083619)
Partner
UDIN: UDIN: 20083619AAAACF7537

Place : New Delhi

Date: 1st October 2020

For & behalf of:
**Centre For Health and
Social Justice**


Abhijit Das
Managing
Trustee


Trustee



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

BALANCE SHEET OF GENERAL ACCOUNT

AS ON 31ST MARCH, 2020

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	Corpus Fund (Gen A/c)		5,000	2,857,960	<u>Fixed Assets</u> Gross Block	Sch-I	2,374,149
	CAPITAL RESERVE FUND						
1,260,319 (125,059)	<u>Capital Reserve</u> Balance As per Last Balance Sheet Less: Trf To I&E - Dep. on Project Assets		1,135,260 3,501 1,131,759				
1,462,940 229,082 (140,693)	<u>Depreciation Reserve</u> Balance as per last Balance Sheet Add : Dep for the year Less : Accumulated Dep. on assets write off	Sch-I	1,551,329 220,322 445,022 1,326,629	165,500	<u>Current Assets</u> Security Deposit As per Last Balance sheet		169,500
529,053 66,317	REVENUE RESERVE <u>Income & Expenditure A/c</u> Add : Excess of income over Expenditure		595,370 6,069 601,439	4,000	Addition During the year		54,930
11,381,524 (1,724,489)	<u>General Reserve</u> Balance as per last Balance Sheet Add : Reserve fund programme Less : Transfer from Reserve Fund	Sch-VII	9,657,035 2,358,315 71,743 11,943,607	360,665	Loan & Advances		355,431
120,719	<u>Revolving Fund - Material</u> Less : Transfer For Material Printing		120,719 72,659				
4,923,311 (1,695,006) (1,369,305)	<u>Restricted Fund</u> Opening Balance Add : Receipt during the year Less : Utilization Refund of Unutilised Grant to UNICEF	Sch-III	1,859,000 1,626,416 3,070,092 268,269	19,307	Closing Balance Cash in Hand Cash in Bank ICICI Bank A/c No. 017101010215 Bank of India A/c No-604510110008251 Axis Bank A/c No.914010036414582		1,380 33,415 298,846 27,953
39,653	<u>Current Liabilities</u> Book Overdraft-Union Bank Flexi A/c 1734 (Temp)			253,381 17,870	Union Bank Flexi A/c No.545802010001734 Union Bank . No.545802010011988 Union Bank . No.545802010013090		95,019 161,145 18,406
	Committed Liabilities		230,962	190,000 9,000,000	<u>Fixed Deposit</u> FFD Account Fixed Deposit		2,275,000 9,569,337
14,963,366	Total Rs.		15,434,511	14,963,366	Total Rs.		15,434,511

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das

Managing Trustee



In terms of our even dated report Attached

for Subhash Mittal & Associates
Chartered Accountants
Firm Regn. No. - 009976N



Subhash Mittal

Partner

Membership No. 083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

RECEIPT AND PAYMENT OF GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

PREVIOUS YEAR	RECEIPT	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR
23,978	Opening Balances:			1,695,006	Utilization		
293,910	Cash in Hand		19,307	1,369,305	UNFPA	Sch-III	268,769
23,386	(ICICI) Bank A/c. No. 01 101010215		188,536	-	Refund Of Grant		717,800
17,268	Bank of India A/c No-6 4510110008251		1,879,085	-	WHO		2,272,347
10,862,546	Axis Bank A/c No.914010036414582		27,062	2,867,861	UNICEF		79,945
21,202	Union Bank Flexi A/c. No.545802010001734		(39,633)	-	Kolkata Initiatives		3,338,361
	Union Bank. No.54581 2010011988		253,381	-	CHSJ Programme	Sch-III	3,243,758
	Union Bank. No.54580 2010013090		17,870	-	CHSJ Programme		37,000
	Fixed Deposit			2,345,588	Refund of Fee		
	FFD			9,000,000	Fixed Assgt		
428,011	Advances & Imprest (Closing)		9,000,000	63,720	Office Equipment/Projector		11,999
			190,000	3,690	Furniture and Fixture		15,000
3,051,747	Grant & Donation Received From:		360,665	35,999	Electrical Equipment		109,322
1,859,000	UNFPA			-	Computer		
	UNICEF			86,966	General Admin. Expenses		
12,564	WHO			38,530	Office Expenses		42,844
	KI Donation			-	Travel Expenses		9,392
	Bank Interest			-	Office Maintenance		38,271
2,030,072	CHSJ Programme Receipt	Sch-III	1,626,416	50,651	Trustee Meeting		
	CHSJ Programme		5,457,671	34,659	Vehicle Running Expenses		
860,887	Misc. Receipt			5,087	Bank Charges		31
29,516	Bank Interest			162,632	Capacity Building Staff		
100,000	TDS Interest Received			223,374	Enquiry Committee		22,711
	Consultancy			220,080	Legal and Audit Fee		33,500
				15,000	Office Rent		
29,110	Sale of Old Invector			96,129	Fund Raising Exp		3,700
	Other Income/Sale of S rap		790,732	774,256	Salary		242,284
				4,000	Security Deposit		
				360,665	Advances & Imprest (Closing)		54,930
				9,000,000	Fixed Deposit		124,469
				190,000	FFD		9,569,337
					Closing Balance		2,275,000
				19,307	Cash in Hand		
				188,536	Cash in Bank		1,380
				1,879,085	ICICI Bank A/c. No. 017101010215		33,415
				27,062	Bank of India A/c No-604510110008251		298,846
				(39,633)	Axis Bank A/c No.914010036414582		27,953
				253,381	Union Bank Flexi A/c. No.545802010001734		95,019
				17,870	Union Bank. No.545802010011988		161,145
					Union Bank. No.545802010013090		18,406
19,643,198	Total Rs.		19,771,072	19,643,198	Total Rs.		636,164
							19,771,072

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Sahjit Das

Managing Trustee



Trustee

In terms of our even dated report Attached



Subhash Mittal
Partner
Membership No. 083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

**INCOME AND EXPENDITURE OF GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020**

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
1,583,653 111,353	<u>Grants General</u> Programme Expenses Administrative Expenses		3,069,292 800	4,923,311 - (1,369,305) (1,859,000)	<u>Grants General (incl. Interest)</u> Received During the year Add : Unutilized as on 01/04/2019 Less : Refund during year Less : Unutilized as on 31/03/2020		1,626,416 1,859,000 (268,269) (147,055)
2,867,861	<u>CHSJ Programme Expenses</u> Programme Expenses Administrative Expenses Transfer to Revenue Reserve Fund	Sch-III	3,071,902 134,856	2,030,072	<u>CHSJ Programme Income</u> Received During the year Less : Refund during year Add : Unutilized as on 01/04/2020	Sch-III	5,457,671 (37,000)
86,966 38,530	<u>General Admin. Expenses</u> Office Expenses Travel Expenses Office Maintenance		42,844 9,392 38,271	860,887 29,516 100,000 29,110	<u>Misc. Income</u> Bank Interest TDS Interest Received Consultancy Other Income (incl. scrap/exch. of old assets)		764,505 8,781 17,446
50,651 34,659 5,087 162,632 223,374 220,080 15,000 96,129 774,256	Trustee Meeting Expenses Vehicle Running Expenses Bank Charges Capacity Building Staff Enquiry Committee Legal and Audit Fee Office Rent Fund Raising Exp Salary		31	125,059	Transfer from Capital fund for Written off Depreciation transfer from Capital Fund		23 3,478
229,082 28,510	Depreciation Written off Assets		22,711 33,500	1,724,489	Transfer from Reserve Fund Transfer from Revolving Fund		71,743 72,659
66,317	Excess of income over expenditure		3,700 242,284				
6,594,139	Total Rs.		9,429,398	6,594,139	Total Rs.		9,429,398

The schedules referred to above, including Accounting Policy Notes form an integral part

For & on behalf of:
Centre For Health and Social Justice

Abhijit Das
Managing Trustee



In terms of our even dated report Attached

for Subhash Mittal & Associates
Chartered Accountants
Firm Regn. No. - 009976N



Subhash Mittal
Partner
Membership No. 083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
FIXED ASSETS SCHEDULE (INDIAN ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2020

SCHEDULE - I
CHSJ Assets

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2019	Addition in Current Year		Total	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.20	WDV as on 31.03.2019	WDV as on 31.03.2020	Written Off
				Before 30th Sep	After 30th Sep		Upto 31.03.19	For the year					
1	Office Equipment/Projector	15%	294,160	11,999	97,700	208,459	140,494	23,950	69,684.00	94,760	153,666	113,699	28,016
2	Computer	40%	534,698	46,186	30,004	614,016	499,282	45,268	30,003.00	514,547	35,416	99,469	1
3	Electrical Equipment	15%	21,621	15,000	978	35,643	11,967	3,698	423.00	15,242	9,654	20,401	555
4	Air Conditioner	15%	225,865		41,433	184,432	147,524	11,751	34,499.00	124,776	76,341	59,656	6,934
5	Furniture & Fixture	10%	768,994		385,017	383,977	349,960	41,903	245,436.00	146,428	419,034	237,549	139,581
6	Car	15%	832,978			832,978	231,152	90,274	-	321,426	601,826	511,552	-
	Total Rs.		2,678,316	61,186	75,135	2,259,505	1,380,379	216,844	380,045.00	1,217,179	1,297,937	1,042,326	175,087
Project Assets													
Sl. No.	Particulars	Rate	Gross Block as on 01.04.2019	Addition in Current Year		Total	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.20	WDV as on 31.03.2019	WDV as on 31.03.2020	Written Off
				Before 30th Sep	After 30th Sep		Upto 31.03.19	For the year					
2	Computer Hardware	40%	179,644		65,000	114,644	170,949	3,478	64,977.00	109,450	8,695	5,194	23
	Total Rs.		179,644		65,000	114,644	170,949	3,478	64,977.00	109,450	8,695	5,194	23
	Total Asset Rs.		2,857,960	61,186	75,135	2,374,149	1,551,329	220,322	445,022	1,326,629	1,306,632	1,047,520	175,110

(Signature)



CENTRE FOR HEALTH AND SOCIAL JUSTICE
GENERAL ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2020

Scheduled - II

Net Advances

Detail	Amount
Advance KB Oblesha	24,300
Sunview Travel & Tour	597
TDS receivable	330,534
Add : During the Year	
Total Rs.	355,431

Committed Laibility

Detail	Amount
Deepak Balan	3,700
EPF Payable	24,614
GST Payable	15,681
Ishu	2,668
Ajay Kumar	3,600
Jyotsana	22,711
Rudra	1,146
Sandhya	4,366
Premdas	2,602
Provision for Internal Audit	27,000
Sahayog Trust	35,169
Shreeti	1,194
TDS Payable-26Q	22,480
TDS Payable-24Q	62,031
YWA Payable	2,000
Total Rs.	230,962

Net Advance

124,469



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

Schedule -III
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

Sl. No	Donor Name	Opening Balance	Receipts	Bank Interest	Total Receipts	Programme Exp	Administrative Exp.	Refund	Total Utilization	Closing Balance
	CHSJ Programme									
1	Global Symposium	-	3,518,505	-	3,518,505	1,354,494	5,274	37,000	1,396,768	2,121,737
2	Parichiti	-	10,000	-	10,000	50,415	-	-	50,415	(40,415)
4	Engaging Men	-	-	-	-	103,987	-	-	103,987	(103,987)
5	CHSJ Other Programme	-	1,929,166	-	1,929,166	1,563,006	129,582	-	1,692,588	236,578
	Total CHSJ Programme	-	5,457,671	-	5,457,671	3,071,902	134,856	37,000	3,243,758	2,213,913
	Rescinded Fund									
1	WHO	-	717,800	-	717,800	717,000	800	-	717,800	-
2	TSM (UNICEF)	1,859,000	681,616	-	681,616	2,272,347	-	268,269	2,540,616	-
3	KI	-	227,000	-	227,000	79,945	-	-	79,945	147,055
	Total Grant	1,859,000	1,626,416	-	1,626,416	3,069,292	800	268,269	3,338,361	147,055

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT
AS ON 31ST MARCH, 2020

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
174,494	Capital Reserve Fund		156,319	801,629	Fixed Assets	SCH-IV	603,084
46,201	Balance as per last Balance Sheet		57,820		Gross Block		
(19,896)	Add : Asset during the year (As per contra)		24,938				
(44,480)	Less: Written off Assets Trfr to I&E		55,055				
	Less: Dep. On Project assets trnsf. To I&E						
684,069	Depreciation Reserve Fund	SCH-IV	645,310				
44,480	Balance as per last Balance Sheet		55,055				
(83,239)	Add : Depreciation during the year		231,427				
	Less : Accumulated Dep. On assets write off						
155,774	General reserve						
(155,774)	Balance as per last Balance Sheet						
	Add: (Deficit)/Surplus transferred to I & E						
15,892,516	Restricted Funds :	SCH-VI	23,071,291		Current Assets		
41,111,689	FOREIGN GRANTS UNUTILIZED		38,362,724		Cash in Hand		148
	Opening Balance		61,434,015		Union Bank of India		11,111,387
	Add: Receipts during the year		1,517,437		Fixed Deposit		8,571,593
97,151	Add : Bank Interest During the Year		43,202,400		Loan & Advance	SCH-V	209,630
(34,030,065)	Less: Utilization						19,892,758
	Committed liabilities						
23,872,920	Total Rs.		20,495,842	23,872,920	Total Rs.		20,495,842

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das
Managing Trustee



In terms of our even dated report Attached

for Subhash Mittal & Associates

Chartered Accountants

Firm Regd. No. 009976N

NEW DELHI

Subhash Mittal

Partner

Membership No.083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
RECEIPTS AND PAYMENT OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

PREVIOUS YEAR	RECEIPTS	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR
4,897 15,540,126 503,267	Opening Balance Cash Union Bank of India 54580201001758 Net Loan and Advances Fixed Deposit		7,382 13,838,316 1,225,593 8,000,000	34,030,065	Utilization Payment met from Foreign Source Other Expenses Salary Legal and Audit Fee Office Maintenance Staff Welfare Bank Charge	SCH-VI	42,222,091
41,111,689 976,802 188,610	Grant Received Grant Received from Foreign source Bank interest on FD Bank interest on Saving A/c	SCH-VI	38,362,724 1,311,797 205,640	7,382 13,838,316 8,000,000 1,225,593	Closing Balance Cash Cash in Bank Union Bank of India 54580201001758 Fixed Deposit Net Advances		980,309
58,325,391	Total Rs.		62,951,452	58,325,391	Total Rs.		62,951,452

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das

Managing Trustee



Trustee

In terms of our even dated report Attached

for Subhash Mittal & Associates

Chartered Accountants

Firm Regn. No - 009976N

Subhash Mittal

Partner

Membership No.083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
30,665,979	Expenditure met from Foreign Grant	Sch-VI	37,815,794	41,208,840	Grants foreign (incl. Interest)	Sch-VI	38,363,883
3,364,086	Programme Expenses		4,406,297	15,892,516	Received During the year		23,071,291
	Administrative Expenses			(23,071,290.96)	Add : Unutilized as on 01/04/2019		(19,213,082.60)
	Other Expenses				Less : Unutilized as on 31/03/2020		
	Staff Welfare		127,592	176,359	Other Income		
	Bank Charge		1,875	891,902	Bank Interest		196,610
836,655	Salary		850,842	19,896	Interest earned on Fixed Deposit		1,311,797
44,480	Depreciation		55,055	19,896	Interest earned on TDS Refund		7,871
19,896	Written off Assets		24,938	44,480	Transfer from Capital fund for Written off		24,938
105,675	Legal and Audit Fee				Depreciation transfer from Capital Fund		55,055
281,705	Office Maintenance						
	Transferred to Restricted Fund			155,774	Trfr from revenue Reserve to Meet Exp.		
			1,060,302				
			535,969				
35,318,476	Total Rs.		43,818,362	35,338,372	Total Rs.		43,818,362

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:
 Centre For Health and Social Justice

 Abhijit Das
 Managing Trustee



In terms of our even dated report Attached

for Subhash Mittal & Associates
 Chartered Accountants
 Firm Regn. No. 005976N
 NEW DELHI

 Subhash Mittal
 Partner
 Membership No. 083619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

FIXED ASSETS SCHEDULE (FCRA ACCOUNT)

FOR THE YEAR ENDED 31ST MARCH 2020

Schedule - IV

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2019	Addition in Current Year		Total	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.20	WDV as on 31.03.2019	WDV as on 31.03.2020	Written Off
				Before 30th Sep	After 30th Sep		Upto 31.03.19	For the year					
1	Office Equipment/Projector	15%	110,038			87,115	60,330	7,456.18	14,926	52,860	49,708	34,255	7,997
2	Computer Hardware	40%	560,299	57,820		444,419	523,033	38,034	173,240	387,828	37,266	56,591	460
3	Air Condition	15%	83,542			35,000	43,044	6,075	41,637.00	7,481	40,498	27,519	6,905
4	Furniture & Fixture	10%	29,650			18,450	12,899	1,675	1,624	12,950	16,751	5,500	9,576
5	Electrical equipment	15%	18,100			18,100	6,003	1,815		7,818	12,097	10,282	
	Total Rs.		801,629	57,820	-	603,084	645,309	55,055	231,427	468,937	156,320	134,147	24,938

CENTRE FOR HEALTH AND SOCIAL JUSTICE
FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2020

Scheduled - V

Net Advances

Detail	Amount
TDS Receivable	209,630
Total Rs.	209,630

Committed Liability

Detail	Amount
EPF Payable	39,600
TDS Payable	104,107
Total Rs.	143,707

Net Advance **65,923**



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A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "SHRI. S. S. MITTAL & ASSOCIATES" around the perimeter and "CHARTERED ACCOUNTANTS" at the bottom.

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

FOR THE YEAR ENDED 31ST MARCH 2020

Schedule -VI

FOREIGN CONTRIBUTION ACCOUNT

FOR THE PERIOD 01ST APRIL 2019 TO 31ST MARCH 2020

Sl. No	Donor Name	Opening Balance	Receipts	Bank interest	Total Receipts	Programme Exp	Administrative Exp.	Fixed Assets	Total Utilization	Closing Balance
1	Grant Programme AmplifyChange	8,906,650	7,921,496	-	7,921,496	6,197,995	756,022	-	6,954,017	9,874,129
2	Federacion Centro Rural Joven Vid Juan-BTC	530,043	-	-	-	530,043	-	-	530,043	-
3	Ford Foundation	(177,780.00)	15,192,578	-	15,192,578	7,523,800	741,992	-	8,265,792	6,749,006
4	Global Challenges Research Fund (GCRF)	449,912	465,860	-	465,860	454,268	85,700	-	539,968	375,804
5	Global Fund for Community Foundations (GFCF)	778,507	-	-	-	687,399	91,108	-	778,507	-
6	Global Fund For Women	-	828,185	-	828,185	110,038	99,061	-	209,099	619,086
7	Global Giving	-	351,869	-	351,869	314,180	37,689	-	351,869	-
8	CHSJ-KI, Parichiti	195,051	62,528	1,159	63,687	124,041	38,390	57,820.00	220,251	38,487
9	Hewlett Foundation	6,159,901	8,119,490	-	8,119,490	12,583,908	1,695,483	-	14,279,391	-
10	Tides Foundation	6,229,007	-	-	-	5,579,755	649,252	-	6,229,007	-
11	Hewlett Foundation-Global Symposium	-	1,986,880	-	1,986,880	1,216,028	60,000	-	1,276,028	710,852
12	IBP	-	1,396,838	-	1,396,838	399,519	151,600	-	551,119	845,719
13	WaterAid	-	500,000	-	500,000	500,000	-	-	500,000	-
14	SAHAYOG Society	-	1,537,000	-	1,537,000	1,537,000	-	-	1,537,000	-
	Total Grant	23,071,291	38,362,724	1,159	38,363,883	37,757,974	4,406,297	57,820	42,222,091	19,213,083
15	Bank Interest-FD	-	-	1,311,797	1,311,797	-	775,828	-	775,828	535,969
16	Bank interest	-	-	204,481	204,481	-	204,481	-	204,481	-
	Total Interest Income	-	-	1,516,278	1,516,278	-	980,309	-	980,309	535,969
	Total	23,071,291	38,362,724	1,517,437	39,880,161	37,757,974	5,386,606	57,820	43,202,400	19,749,051

(Signature)

