



INDEPENDENT AUDITOR'S REPORT

To,

The Board of Trustees,
Centre for Health & Social Justice
New Delhi -110017

Report on the Financial Statements

We have audited the accompanying consolidated financial statements (covering local & FCRA funds) of **Centre for Health & Social Justice** (CHSJ) comprising of Balance Sheet as at 31st March, 2023, Income & Expenditure and Receipt & Payment Statements for the year ending on the same date and a summary of significant accounting policies and other explanatory information (*hereinafter referred to as Financial Statements*).

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 law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of CHSJ as at March 31, 2023, and its Statement of Income & Expenditure and surplus for the year ended on that date and of Receipts & Payments Statement for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Centre for Health & Social Justice** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the relevant laws and rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Financial Statements

The Management of CHSJ is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of CHSJ, and for preventing and detecting the 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 control, 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. CHSJ management is responsible for overseeing its financial reporting process.

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).

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 CHSJ's ability to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause it to cease to continue as a going concern.

- 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 control relevant to CHSJ's preparation and fair presentation of the financial statements 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.

for Subhash Mittal & Associates

Chartered Accountants

F.R No. - 009976N


S. Mittal, FCA

Partner,

M.No. 083619

UDIN :23083619BGYQMN6361

Place: New Delhi

Date: 26-09-2023

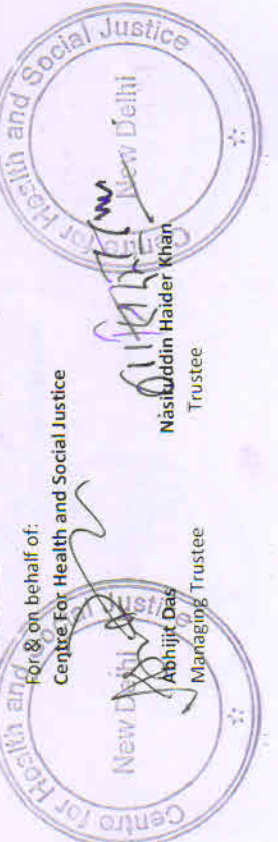


CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED BALANCE SHEET OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
 AS ON 31ST MARCH, 2023

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	CORPUS FUND		5,000	785,435	FIXED ASSETS	Sch-VI	795,827
	CAPITAL FUND			71,525	General Account	Sch-II	37,462
1,168,564	Capital Reserve						
71,525	General Account	Sch-II	1,374,307		CURRENT ASSETS		
	FC Account				Security Deposits		93,500
	REVENUE RESERVE			95,500	General Account		
	Income & Expenditure A/c			(62,000)	Balance Brought Forward		
560,177	General Account			60,000	Less : Security Refund		
(477,227)	Balance Brought Forward				Addition during the year		
	Add: Excess of Income over Exp.						
	General Reserve			435,315	Loans & Advances	Sch-VIII	468,710
	General Account	Sch-IX	84,904	262,385	General Account	Sch-IV	275,418
10,216,707	Balance Brought Forward				FC Account		
(69,817)	Add : Surplus during the year						
	Less : Transfer from Reserve Fund						
	Revolving Fund-Material						
48,060	General Account		7,396,890	4,369,938	Bank & Cash Balances		10,846,736
	Balance Brought Forward			648,278	General Account		2,834,269
	Less : Transfer For Material Printing				FC Account		
	FC Account		48,060		Fixed Deposits		
	RESTRICTED FUNDS(Grants)			9,096,380	General Account		
3,329,103	General Account	Sch-V			FC Account		
910,663	FC Account	Sch-I	6,442,761				
	CURRENT LIABILITIES:						
	Committed Liabilities						
	General Account						
15,762,755	Total Rs.		15,351,922	15,762,755	Total Rs.		15,351,922

In terms of our even dated report Attached

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

Nasiruddin Haider Khan
 Trustee


for Subhash Mittal & Associates
 Chartered Accountants
 Firm Regn. No. - 009976N
 NEW DELHI
 Subhash Mittal
 Partner
 Membership No.083619
 UDIN: 23083619BGYQMN6361


CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023


PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
	UTILIZATIONS:				GRANTS:		
4,607,908	Expenditure met from General Grant	Sch-V	6,737,208	8,567,184	General Account (Incl. Interest)		9,102,500
906,380	Programme Expenses		2,203,066	229,477	Received During the year		3,329,103
	Administrative Expenses		277,351	46,730	Add : Unutilized as on 01/04/2022		119,096
	Project Assets			(3,329,103)	Less : Unutilized as on 31/03/2023		(3,333,074)
10,540,418	Expenditure met from Foreign Grant	Sch-I	9,217,625	3,681,637	Foreign Account (Incl. Interest)		9,217,625
793,796	Programme Expenses		3,791,641	4,133	Received During the year	Sch-I	6,629,827
	Administrative Expenses		663,147	8,418,857	Add : Trfr from Bank Interest		770,413
	Fixed Asset			(770,413)	Add : Unutilized as on 01/04/2022		2,945,452
					Less : Unutilized as on 31/03/2023		4,454,788
119,817	CHSJ Programme Expenses-General		75,600	50,000	CHSJ Programme Income-General Account	Sch-III	75,600
	Programme Expenses				Received During the year		
	Administrative Expenses			69,817	Less : Refund during year		
					Add : Trfr from General Reserve to Meet the Exp		
83,669	Admin. Expenses		73,568	413,354	MISC. INCOME		
68,153	General Account		42,245	19,874	General Account		
120,000	Office Expenses		252,000	1,858	Bank Interest		442,477
1,501	Travel Expenses		1,931	29,238	Other Income (Incl. scrap/exch. of old assets)		17,305
56,791	Fund Raising		81,144		Transfer from Capital fund for Written off		109,070
43,340	Bank Charges		68,543		Depreciation transfer from Capital Fund		65,000
219,835	Trustee Meeting		299,099		Donations		633,852
78,625	Vehicle Running Cost		1,605,700		Transfer from Reserve Fund		2,674,400
	Legal & Audit Fee				FC Account		
	Salary				Bank Interest on saving		48,767
	Consultancy Cost				Interest earned on TDS Refund		
28,574	Digital Transformation			54,942	Interest earned on Fixed Deposits		
	Communication				Transfer from Capital fund for Write off		
30,000	Rent & Electricity		37,500	90,311	Depreciation transfer from Capital Fund		
	NPS		577,610	4,226	Excess of Expenditure over Income		
	Recruitment Cost			23,125			
20,620	Written Off of Assets			35,785			48,767
190,443	Depreciation			231,173			18,263
48,465	FC Account						15,800
	Salary						
	Office Expenses		21,171				
70	Bank Charge		3,611				
23,125	Depreciation		15,800				
4,226	Written of Assets		18,263				
96,718	Transferred to Restricted Fund			477,227			
	Excess of Income over Expenditure						
18,082,474	Total Rs.		17,139,095	18,082,474	Total Rs.		17,139,095


In terms of our even dated report Attached

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

Nasiruddin Haider Khan
 Trustee



for Subhash Mittal & Associates
 Chartered Accountants
 Firm Regn. No. - 0099276N

Subhash Mittal
 Partner



UDIN: 23083619BGYGM66561
 Membership No. 0681619

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
CONSOLIDATED RECEIPT AND PAYMENT OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT
 FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

PREVIOUS YEAR	RECEIPT	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR
8,209,034	OPENING BALANCE:				
11,002,055	FC Account (Cash & Bank)	648,278.0	5,444,288	GRANTS UTILIZATION:	8,940,274
253,355	General Account (Cash & Bank)	13,466,318.0	11,334,214	General Account	4,454,788
205,028	FC Account - Advances & Imprest (Net)	262,385.0		FC Account	
	General Account- Advances & Imprest (Net)	435,315.0	119,817	CHSJ PROGRAMME EXP.	75,600
				General Account	
3,685,770	GRANTS:		110,000	FIXED ASSETS:	277,351
145,253	FC Account	6,629,827.0		General Account	
8,567,185	Bank Interest-FC Account	48,767.0	730,488	Admin. & Other Expenses:	3,039,340
46,730	General Account	9,102,500.0	48,535	General Account	24,782
	Bank Interest - General Account	119,096.0		FC Account	3,064,122
50,000	CHSJ PROGRAMME RECEIPTS:		60,000	SECURITY DEPOSITS:	
	General Account			General Account	
495,228	OTHER RECEIPTS:		648,278	CLOSING BALANCE:	2,834,269
	General Account	524,782.0	13,466,318	FC Account (Cash & Bank) A/c.	10,846,736
				General Account (Cash & Bank) A/c.	
			435,315	General Account- Advances & Imprest (Net)	468,710
			262,385	FC Account - Advances & Imprest (Net)	275,418
32,659,638	Total Rs.	31,237,268	32,659,638	Total Rs.	31,237,268

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



Nasiruddin Haider Khan
 Trustee

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



Subhash Mittal
 Partner
 Membership No. 083619

UDIN:

23083619BGYQMN6361

CENTRE FOR HEALTH AND SOCIAL JUSTICE

Annual Accounts for the Financial Year 2022-23

NOTES FORMING PART OF ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

a) **Accounting Convention**

Attached Financial Statements cover non-FCRA and FCRA financial statements, as well as combined financial statements covering both non-FCRA and FCRA. These statements consist of Balance Sheet, Receipt & Payment and Income & Expenditure. Both non-FCRA and FCRA statements are further supported with supporting schedules, providing details of the amounts included in these statements. This statement of Notes forms part of the Financial Statements. These financial statements 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 2023.

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: All individual donations received from the donors are accounted on receipt basis.

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. No donations in kind were received during the year.



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) **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. 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.

d) **Classification of Expenditure**

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.

e) **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.

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



For & behalf of:
Centre For Health and Social Justice


Abhijit Das
Managing Trustee




Nasiruddin Haider Khan
Trustee



UDIN : **23083619BGYQMN6361**

Place : New Delhi
Date: 26th September 2023

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

BALANCE SHEET OF GENERAL ACCOUNT
AS ON 31ST MARCH, 2023

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	Corpus Fund		5,000	1,819,541	Fixed Assets Gross Block	Sch-VI	1,942,092
1,129,660	CAPITAL RESERVE FUND Capital Reserve Balance As per Last Balance Sheet			1,359,623	Depreciation Reserve		1,034,106
70,000	Add : Trfr Assets to Capital Reserve			190,443	Add : Dep for the year		231,173
(31,096)	Less: Trf To I&E - Dep. & Written off on Project Assets		1,336,845	(515,960)	Less : Accumulated Dep. on assets written off		119,014
				785,435			1,146,265
560,177	REVENUE RESERVE Income & Expenditure A/C (As per Last BS) Add : Trfr From I & E			95,500	Current Assets Security Deposits As per Last Balance sheet		93,500
(477,227)				60,000	Add : During the year		
				(62,000)	Less : Refunded during the year		
10,216,707	General Reserve Balance as per last Balance Sheet	Sch-IX		435,315	Loan & Advances	Sch-VIII	
(69,817)	Less : Transfer from Reserve Fund						
							93,500
48,060	Revolving Fund - Material (As per Last BS) Less : Transfer For Material Printing						468,710
229,477	Restricted Fund Opening Balance	Sch-V	7,529,854	1,031	Closing Balance Cash in Hand		14,667
8,613,915	Add : Receipt during the year			14,073	Cash Imprest (Project)		
(5,514,288)	Less: Utilization			3,439,834	Cash in Bank Bank Accounts	Sch-VIII	3,277,069
				915,000	Flexi fixed Deposits		7,555,000
				9,096,380	Fixed Deposits		
14,780,568	Total Rs.		12,204,773	14,780,568	Total Rs.		12,204,773

In terms of our even dated report Attached



Subhash Mittal
Partner
Membership No. 083619

UDIN: 23083619BGYQMIN6361

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



Amjrit Das
Managing Trustee



Nasiruddin Haider Khan
Trustee

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
INCOME AND EXPENDITURE OF GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR	CURRENT YEAR
4,607,908	Grants General	Sch-V	6,737,208	8,567,185	Grants General (incl. Interest)	Sch-V	9,102,500	
906,380	Programme Expenses		2,203,066	229,477	Received During the year		3,329,103	
	Administrative Expenses		277,351		Add : Unutilized as on 01/04/2022			
	Project Assets				Add : Bank interest (Project fund)		119,096	
119,817	CHSJ Programme Expenses		75,600	(3,329,103)	Less : Unutilized as on 31/03/2023		-3,333,074	9,217,625
	Programme Expenses			50,000	CHSJ Programme Income	Sch-III		
	General Admin. Expenses		1,931	69,817	Received During the year		75,600	75,600
1,501	Bank Charges				Add : Trfr. from General Reserve to Meet the Exp			
28,574	Digital Transformation		252,000	413,354	Misc. Income		442,477	
120,000	Fund Raising		299,099	19,874	Bank Interest		17,305	
219,835	Legal and Audit Fee		73,568		Other Income (incl. scrap/exch. of old assets)		65,000	
83,669	Office Exp				Donations			
30,000	Office Rent			1,858	Transfer from Capital fund for Written off		109,070	633,852
78,625	Salary		42,245	29,238	Depreciation transfer from Capital Fund			
68,153	Travel Exp.		81,144		Transfer from Reserve Fund to meet the Admin Exp			2,674,400
56,791	Trustee Meeting		68,543		Excess of Expenditure over Income			
43,340	Vehicle Running Cost		37,500	477,227	Total Rs.		Total Rs.	12,601,477
	NPS		577,610					
	Recruitment Cost		1,605,700					
	Consultancy Cost							
	Communication							
190,443	Depreciation			231,173				
20,620	Written off Assets			35,785				
	Excess of Income Over Expenditure			1,954				
6,575,656	Total Rs.		12,601,477	6,575,656	Total Rs.		12,601,477	

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

In terms of our even dated report Attached

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

(Signature)
Subhash Mittal
Partner
Membership No. 083619



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

(Signature)
Nasiruddin Haider Khan
Trustee



(Signature)
Abhijit Das
Managing Trustee


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

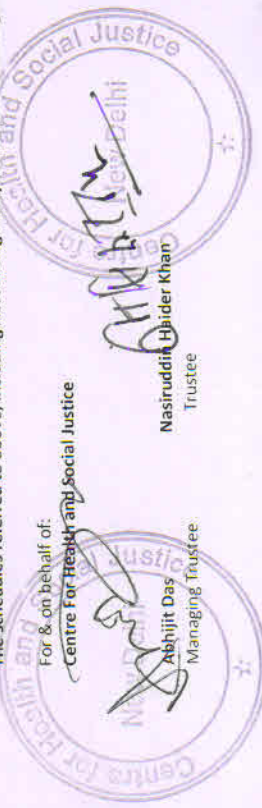
RECEIPT AND PAYMENT OF GENERAL ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023


PREVIOUS YEAR	RECEIPT	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR
4,562	<u>Opening Balances:</u> Cash in Hand		1,031	768,000	<u>Utilization</u>	Sch-V	1,783,592
	Cash Imprest (Project)		14,073	219,562	UNICEF		171,499
418,664	<u>Cash in Bank</u>	Sch-VII	3,439,834	510,000	Kolkatta Initiatives		4,687,553
490,000	Balances with Bank		915,000	2,946,726	ATE Chandra Foundation		
	Flexi Fixed Deposits			1,000,000	Azim Premji Philanthropic Initiatives		
10,088,829	Fixed Deposit			4,369,938	Godrej Seeds and Genetics Limited		8,940,274
205,028	Advances & Imprest (Opening)		9,096,380	119,817	Edelgive Foundation		
768,000	<u>Grants Received From:</u>	Sch-V	435,315	110,000	<u>CHSJ Programme</u>		75,600
632,286	UNICEF				CHSJ Programme		
141,899	WHO		1,917,500		<u>Fixed Asset</u>		246,552
1,000,000	Kolkatta Initiatives		135,000		Computer (Project)		30,799
2,000,000	Godrej Seeds and Genetics Limited		2,000,000		Furniture and Fixture (Project)		
4,025,000	Edelgive Foundation		5,050,000		<u>General Admin. Expenses</u>		1,931
46,730	Azim Premji Philanthropic Initiatives		119,096		Bank Charges		
	Bank Interest (Project)				Digital Transformation		252,000
50,000	<u>CHSJ Programme Receipt</u>				Fund Raising		299,099
	CHSJ Programme:				Legal and Audit Fee		73,568
413,354	<u>Misc. Receipt</u>				Office Exp		
19,874	Bank Interest				Office Rent		
	Other Income/Sale of Scrap				Salary		
	Donations				Travel Exp.		42,245
62000	Security Refund				Trustee Meeting		81,144
					Vehicle Running Cost		68,543
					Consultancy Cost		1,605,700
					Recruitment Cost		577,610
					NPS		37,500
					Security Deposit		
					<u>Closing Balance</u>		14,667
					Cash in Hand		
					Cash Imprest (Project)		
					<u>Cash in Bank</u>	Sch-VII	3,277,069
					Bank Accounts		7,555,000
					Flexi fixed Deposits		
					Advances & Imprest (Closing)	Sch-VIII	468,710
					Fixed Deposit		
20,366,226	Total Rs.		23,648,011	20,366,226	Total Rs.		23,648,011


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

In terms of our even dated report Attached

For & on behalf of:

Abhijit Das
 Managing Trustee


Centre for Health and Social Justice
 New Delhi


Nasiruddin Ghader Khan
 Trustee


Subhash Mittal & Associates
 Chartered Accountants
 Firm Regn. No. 00976N
 New Delhi
Subhash Mittal
 Partner
 Membership No. 083619

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

GENERAL ACCOUNT

SCHEDULE - V

FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

Sl. No	Donor Name	Project	Opening Balance	Receipts	Bank interest	Total Receipts	Programme Exp	Administrative Exp.	Fixed Assets	Total Utilization	Closing Balance
1	Azim Premji Philanthropic Initiatives	Building Comprehensive Community Response to Domestic Violence	1,055,004	5,050,000	89,394	5,139,394	3,548,341	1,139,212	71,151	4,758,704	1,435,694
2	ATE Chandra Foundation	What Impact do Interventions with Men and Boys have on the prevention of Gender Based Violence	200,000	0	0	0	0	0	0	0	200,000
3	Edelgive Foundation	Grow the Organisation	2,000,000	2,000,000	29,702	2,029,702	1,246,776	1,050,854	206,200	2,503,830	1,525,872
4	UNICEF	Training Programme	0	1,917,500	0	1,917,500	1,783,592	0	0	1,783,592	133,908
5	Rakesh Foundation & Devpriya	Kolkata Initiatives	74,099	135,000	0	135,000	158,499	13,000	0	171,499	37,600
Total Grants			3,329,103	9,102,500	119,096	9,221,596	6,737,208	2,203,066	277,351	9,217,625	3,333,074

[Signature]
 Centre for Health and Social Justice
 New Delhi

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 Centre for Health and Social Justice
 New Delhi



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
FIXED ASSETS SCHEDULE (INDIAN ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE - VI
CHSJ Assets

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2022	Addition in Current Year		Gross Block as on 31.03.2023	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.23	WDV as on 31.03.2022	WDV as on 31.03.2023	Written Off
				Before 30th Sep	After 30th Sep		Upto 31.03.22	For the year					
1	Office Equipment/ Projector	15%	192,368			163,370	111,192	12,177.00	15,771	107,598	81,176	55,772	13,227
2	Computer	40%	247,814			141,287	170,891	30,770.00	92,358	109,303	76,923	31,984	14,169
3	Electrical Equipment	15%	30,243			30,243	18,301	1,791.00		20,092	11,942	10,151	-
4	Air Conditioner	15%	106,701			106,701	75,755	4,641.00		80,396	30,946	26,305	-
5	Furniture & Fixture	10%	339,437			320,162	166,585	17,285.00	10,885	172,985	171,852	147,177	8,390
6	Car	15%	832,978			832,978	463,381	55,439.00		518,820	369,597	314,158	-
	Total Rs.		1,749,541	-	-	1,594,741	1,006,106	122,103	119,014	1,009,195	742,436	585,546	35,786
Project Assets													
Sl. No.	Particulars	Rate	Gross Block as on 01.04.2022	Addition in Current Year		Gross Block as on 31.03.2023	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.23	WDV as on 31.03.2022	WDV as on 31.03.2023	Written Off
				Before 30th Sep	After 30th Sep		Upto 31.03.22	For the year					
1	Computer Hardware	40%	70,000	206,200	40,352	316,552	28,001	107,350		135,351	41,999	181,201	-
2	Furniture & Fixture	10%	-	3,600	27,199	30,799	-	1,720		1,720	-	29,079	-
	Total Rs.		70,000	209,800	67,551	347,351	28,001	109,070	-	137,071	41,999	210,280	-
	Total Asset Rs.		1,819,541	209,800	67,551	1,942,092	1,034,106	231,173	119,014	1,146,266	784,435	795,826	35,786



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

(General Account)

FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

Schedule -VII

Bank Accounts

Sl. No	Particulars	FY 2021-22	FY 2022-23
1	Bank of India A/c No-604510110008251	38,167	57,379
2	Union Bank Flexi A/c. No.545802010001734	71,692	51,351
3	Union Bank . No.545802010011988	241,011	115,606
4	Union Bank . No.545802010013090	50,016	41,179
5	Union Bank . No. 545802010015028	1,038,948	1,435,693
6	Union Bank No. 545802010015707	2,000,000	1,575,861
Total		3,439,834	3,277,069



CENTRE FOR HEALTH AND SOCIAL JUSTICE
GENERAL ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Scheduled - VIII

Net Advances

Detail	Amount
TDS Receivable	425,455
Add - FY 2022-23	43,255
Total Rs.	468,710



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

Schedule - IX

Revenue Reserve					
Sl. No	Particulars	As per Last BS	Add	Less	Closing Balance
1	CHSJ General Fund	8,681,322	-	2,690,000	5,991,322
2	Engaging Men	801,164	-	-	801,164
3	MAGE Programme	664,404	-	60,000	604,404
	Total	10,146,890		2,750,000	7,396,890





INDEPENDENT AUDITOR'S REPORT

To,

The Board of Trustees,
Centre for Health & Social Justice
New Delhi -110017

Report on the Financial Statements

We have audited the accompanying financial statements of FCRA accounts of **Centre for Health & Social Justice (CHSJ)** comprising of Balance Sheet as at 31st March, 2023, Income & Expenditure and Receipt & Payment Statements for the year ending on the same date and a summary of significant accounting policies and other explanatory information (*hereinafter referred to as Financial Statements*).

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid FCRA financial statements give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of CHSJ as at March 31, 2023, and its Statement of Income & Expenditure and surplus for the year ended on that date and of Receipts & Payments Statement for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Centre for Health & Social Justice** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the relevant laws and rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Financial Statements

The Management of CHSJ is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of CHSJ, and for preventing and detecting the 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 control, 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. CHSJ management is responsible for overseeing its financial reporting process.

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).

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 CHSJ's ability to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause it to cease to continue as a going concern.

- 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 control relevant to CHSJ's preparation and fair presentation of the financial statements 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.

for **Subhash Mittal & Associates**

Chartered Accountants

F.R No. - 009976N


S. Mittal, FCA

Partner,

M.No. 083619

UDIN :23083619BGYQMN6361

Place: New Delhi

Date: 26-09-2023



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR	
98,876.26	Capital Reserve Fund	Sch-II	71,525	422,504	Fixed Assets	Sch-II	253,514	
	Balance as per last Balance Sheet				Gross Block			
(4,226.00)	Add : Asset purchased during the year (As per contra)		18,263	460,295	Depreciation Reserve Fund		Sch-II	350,979
(23,125.29)	Less: Written off Assets Trfr to I&E		15,800	23,125	Balance as per last Balance Sheet			15,800
	Less: Dep. On Project assets trnsf. To I&E		(132,441)	Add : Depreciation during the year	150,727			
	Restricted Funds :	Sch-I		71,525	Less : Accumulated Dep. On assets write off		216,052	
	FOREIGN GRANTS UNUTILIZED							
8,462,389	Opening Balance		910,663	14	Current Assets	Sch-IV	14	
3,681,637	Add: Receipts during the year		6,629,827	648,264	Cash in Hand		2,834,255	
			7,540,490	262,385	Bank Accounts		275,418	
(11,382,749)	Add : Bank Interest During the Year	48,767		Loan & Advance				
	Less: Utilization	4,479,570	3,109,687			3,109,687		
982,188	Total Rs.		3,147,149	982,188	Total Rs.		3,147,149	

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


Nasiruddin Haider Khan
 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:

23083619BGYQMN6361

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION ACCOUNT

FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
10,540,418 793,796	Expenditure met from Foreign Grant Programme Expenses Administrative Expenses	Sch-I	3,791,641 663,147	3,681,637 8,418,857 4,133 (770,412.89)	Grants foreign (incl. Interest) Received During the year Add : Unutilized as on 01/04/2022 Add : trfr from Bank Interest Less : Unutilized as on 31/03/2023	Sch-I	6,629,827 770,413 2,945,452
70 48,465 23,125 4,226	Other Expenses Bank Charge Salary Depreciation Written of Assets Office Expenses		3,611 - 15,800 18,263 21,171	90,311 54,942 4,226 23,125	Other Income Interest earned on Fixed Deposit Interest earned on Saving Transfer from Capital fund for Written off Depreciation transfer from Capital Fund		48,767 18,263 15,800
96,718	Transferred to Restricted Fund		58,845		Trfr from Restricted Fund to Mee the Exp.		82,830
11,506,818	Total Rs.		4,537,618	11,506,818	Total Rs.		4,537,618

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

In terms of our even dated report Attached

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das
Managing Trustee

Nasiruddin Halder Khan
Trustee



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

Subhash Mittal
Partner
Membership No. 083619

UDIN:

23083619BGYQMN6361

CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
RECEIPTS AND PAYMENT OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

PREVIOUS YEAR	RECEIPTS	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR
122	Opening Balance						
1,717,765	Cash		14	11,334,214	Utilization	Sch-I	
253,355	Bank Accounts	Sch-IV	648,264		Payment met from Foreign Source		4,454,788
6,491,147	Net Loan and Advances		262,385				
	Fixed Deposit		-				
	Grant Received		910,663		Other Expenses		3,611
3,685,770	Grant Received from Foreign source	Sch-I	6,629,827	70	Bank Charge		
90,311	Bank Interest on FD			48,465	Salary		
54,942	Bank Interest on Saving A/c		48,767		Office Expenses		21,171
					Closing Balance		24,782
				14	Cash		
					Cash in Bank		
				648,264	Bank Accounts	Sch-IV	2,834,255
				262,385	Net Advances	Sch-III	275,418
12,293,412	Total Rs.		7,589,257	12,293,412	Total Rs.		7,589,257

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

In terms of our even dated report Attached

For & on behalf of:

Centre For Health and Social Justice


Abhijit Das
 Managing Trustee




Nasiruddin Haider Khan
 Trustee

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




Subhash Mittal
 Partner
 Membership No. 083619

UDIN:

23083619BGYQMN6361

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

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE - I

FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

Sl. No	Donor Name	Project	Opening Balance	Receipts	Bank interest	Total Receipts	Programme Exp	Administrative Exp.	Fixed Assets	Total Utilization	Closing Balance
1	Global Fund For Women	Women Empowerment	111,338	-	-	-	105,000	6,338	-	111,338	-
2	Institute of Development Studies (IDS)	Countering Backlash: Reclaiming Gender Justice	632,230	3,178,966	-	3,178,966	2,870,176	504,761	-	3,374,937	436,259
3	Sathi For Social Innovator & Individual Donor	Women Empowerment	26,845	89,816	-	89,816	100,514	-	-	100,514	16,147
4	Milap Social Venture & Individual Donor	Parivartan Programme	-	209,337	-	209,337	164,820	4,811	-	169,631	39,706
5	Sathi For Social Innovator	Post Covid Relief Activities	-	3,151,708	-	3,151,708	551,131	147,237	-	698,368	2,453,340
	Total Grants		770,413	6,629,827	-	6,629,827	3,791,641	663,147	-	4,454,788	2,945,452
1	Bank Interest	Administration	140,250	-	48,767	48,767	-	24,782	-	24,782	164,235
	Total		910,663	6,629,827	48,767	6,678,594	3,791,641	687,929	-	4,479,570	3,109,687



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

FIXED ASSETS SCHEDULE (FCRA ACCOUNT)

FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE - II

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2022	Addition in Current Year		Sale & Adjustment	Total	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.23	WDV as on 31.03.2022	WDV as on 31.03.2023	Written Off
				Before 30th Sep	After 30th Sep			Upto 31.03.22	For the year					
1	Office Equipment/Projector	15%	87,115			49,990	37,125	62,366	3,712	35,166	30,912	24,749	6,213	14,824
2	Computer Hardware	40%	283,989			119,000	164,989	263,702	8,115	115,561	156,256	20,287	8,733	3,439
3	Air Condition	15%	35,000				35,000	15,118	2,982		18,100	19,882	16,900	-
5	Electrical equipment	15%	16,400				16,400	9,793	991		10,784	6,607	5,616	-
	Total Rs.		422,504			168,990	253,514	350,979	15,800	150,727	216,052	71,525	37,462	18,263



CENTRE FOR HEALTH AND SOCIAL JUSTICE
FCRA ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Scheduled - III

Net Advances

Detail	Amount
TDS Receivable	262,385
Travel Ease Pvt Ltd.	10,316
Lets Unpanic	2,717
Total Rs.	275,418



CENTRE FOR HEALTH AND SOCIAL JUSTICE
FCRA ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Scheduled - III

Net Advances

Detail	Amount
TDS Receivable	262,385
Travel Ease Pvt Ltd.	10,316
Lets Unpanic	2,717
Total Rs.	275,418



CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI
FOREIGN CONTRIBUTION ACCOUNT
FOR THE PERIOD 01ST APRIL 2022 TO 31ST MARCH 2023

Schedule -IV

Bank Accounts

Sl. No	Particulars	FY 2021-22	FY 2022-23
1	State Bank of India 39956062676 - Designated	80,641	208,061
2	Union Bank of India-545802010001758 - Utilisation	567,623	2,626,194
Total		648,264	2,834,255

