



# **ANEES & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

### **Auditor's Report**

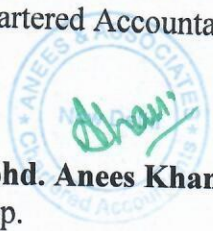
We have audited the Balance sheet (FCRA) of **The Hans Foundation** as at 31st March, 2017 and the Receipt and Payment Account (FCRA) for the year ended on the date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion. We report that we have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit and that in our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the significant Accounting Policies and Notes forming part thereof give a true and fair view:

- i) in the case of Balance Sheet (FCRA), the state of affairs of The Hans Foundation as at 31st March, 2017 and
- ii) in the case of the Receipt and Payment Account (FCRA), of the Receipts and Payment for the year ending on that date.

For **Anees & Associates**  
Chartered Accountants

  
**Mohd. Anees Khan**  
Prop.  
Mem No. 507389  
FRN : 021037N  
Place : New Delhi  
Dated : 23.12.2017

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F-8 (Basement), Hzt. Nizamuddin West, New Delhi-110 013

Ph. Nos.: 9873693259, 9311492225, 011-41827883

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# **ANEES & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

I/We have audited the account of **THE HANS FOUNDATION** of **E-4 ASOLA HOMES, ASOLA NEAR SHANI DHAM MANDIR, MEHRAULI NEW DELHI-110074** for the financial year ending the 31<sup>st</sup> March 2017 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 700,280,574.93;
- (ii) foreign contribution of / worth Rs. 580,143,555.00 was received by the Association during the financial year 2016-2017;
- (iii) interest received on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs 33,470,470.41 was received by the Association during the financial year 2016-2017;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2016-2017 was Rs. 10,762,883.00;
- (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 is correct as checked by me/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 **Anees & Associates**  
Chartered Accountants

**Mohd. Anees Khan**

Prop.

Mem No. 507389

FRN : 021037N

Place : New Delhi

Dated : 23.12.2017

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**THE HANS FOUNDATION**

E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074

**FCRA BALANCE SHEET AS AT 31.03.2017**

LIABILITIES	AMOUNT (In Rs.)		ASSETS		AMOUNT (In Rs.)
Opening Balance			To Closing Balance		
FCRA Fund	700,280,574.93		<b>The Hans Foundation :</b>		
Add - FCRA Fund received from			<b>Bank Accounts :</b>		
Rural India Supporting Trust	580,143,553.00		IndusInd Bank Ltd. -Utilisation	201.10	
Excess amount recovered			Punjab National Bank'	0.46	
from Partner NGO s	10,762,883.00		State Bank Of India - FCRA A/C	(47,547,920.00)	
Interest Recd. On FDRs & Others	32,904,270.41		State Bank of India - Utilisation	433,676.25	
Other Misc. Receipts	566,200.00		YES Bank Ltd	163,071,014.25	
	1,324,657,483.34		State Bank of India : Sweep Account	97,294,000.00	
Less : Fund Utilised	1,090,114,144.31	234,543,339.03	<b>Cash-in-hand :</b>	79,372.00	213,330,344.06
			<b>The Hans Foundation Hospitals :</b>		
			<b>Bank Accounts :</b>		
			Axis Bank (5364)- Utilisation	1,947,806.43	
			FDRs with Axis Bank - 95120	1,125,000.00	
			<b>Cash-in-hand :</b>	-	3,072,806.43
			<b>The Hans Foundation Eye Care</b>		
			<b>Bank Accounts :</b>		
			Axis Bank Ltd. (14885) -Utilisation	3,061,413.54	
			<b>Cash-in-hand :</b>	5,760.00	3,067,173.54
			<b>The Hans Foundation - Rishikesh</b>		
			<b>Bank Accounts :</b>		
			Axis Bank A/C No - 51321- Utilisation	15,070,015.00	
			<b>Cash-in-hand :</b>	3,000.00	15,073,015.00
		234,543,339.03			234,543,339.03

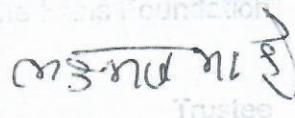
Significant Accounting Policies and Notes to Accounts forming an integral part of Accounts (Annexure -4) as per our record of even date attached

For **Ances & Associates**  
Chartered Accountants

  
**Mohd. Anees Khan**

Prop.  
Place : New Delhi  
Dated: 23.12.2017

For **THE HANS FOUNDATION**

  
Trustee

**Laxmanbhai H Patel**  
Trustee



**THE HANS FOUNDATION**  
E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074  
**RECEIPT & PAYMENT AS AT 31.03.2017**

Receipts	Amount (In Rs.)		Payments		Amount (In Rs.)	
		TOTAL				TOTAL
<b>Opening Balance</b>						
<b>The Hans Foundation :</b>						
<b>Bank Accounts :</b>						
						69,958,176.00
IndusInd Bank Ltd. -Utilisation	199.11					
Punjab National Bank- Utilisation	3,141.30					
State Bank Of India - FCRA A/C	(12,608,495.21)					
State Bank of India - Utilisation	829,370.00					
YES Bank Ltd -Utilisation	48,627,617.65					11,934,282.00
Axis Bank : Sweep Account	53,180.00					23,556,115.00
State Bank of India : Sweep Account	584,029,668.89					27,230,630.00
						48,062,069.30
<b>Cash-in-hand :</b>	178,701.00	621,113,382.74	<b>Direct Expenses</b>			
			Disability - NGO			97,755,502.00
			Education - NGO			137,941,392.00
			Health - NGO			167,067,637.00
			Livelihood - NGO			125,987,122.00
			Natural Disaster - NGO			2,050,000.00
			Water & Sanitation - NGO			75,082,850.00
			Women Empowerment			10,068,974.00
	37,534.00	49,680,786.15				
			<b>Self Implemented Projects</b>			
			Cochlear Implant Program			50,752,421.00
			Education Projects			24,064,147.00
			Sponsorship			6,828,905.00
			Health Projects			21,339,899.00
			Livelihood			6,282,307.00
			Disability Projects			18,698,273.00
			Water & Sanitation			1,989,092.00
	5,000.00	357,549.04				
			<b>Indirect Expenses</b>			
			(As per Annexure '3')			163,464,351.01
			<b>Closing Balance</b>			
	19,122,207.00					
	10,000,000.00					
			<b>The Hans Foundation :</b>			
			<b>Bank Accounts :</b>			
	6,650.00	29,128,857.00	IndusInd Bank Ltd. -Utilisation		201.10	
			Punjab National Bank- Utilisation		0.46	
			State Bank Of India - FCRA A/C		(47,547,920.00)	
			State Bank of India - Utilisation		433,676.25	



For the Hans Foundation  
Trustee



THE HANS FOUNDATION					
E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074					
RECEIPT & PAYMENT AS AT 31.03.2017					
Receipts	Amount (In Rs.)		Payments	Amount (In Rs.)	
		TOTAL			TOTAL
To FCRA Donation Recd Rural India Supporting Trust		580,143,555.00	YES Bank Ltd -Utilisation	163,071,014.25	
To Excess amount recovered Unspent From Partent <sup>r</sup> NGO		10,762,883.00	State Bank of India : Sweep Account	97,294,000.00	
			Cash-in-hand :	79,372.00	213,330,344.06
To Interest Recd From Saving Bank		6,849,250.09			
Sweep Account		25,238,645.32			
FDRs		816,375.00	The Hans Foundation Hospitals :		
			Bank Accounts :		
Other Misc. Receipts			Axis Bank (5364) - Utilisation	1,947,806.43	
Rent Received			FDRs with Axis Bank - 95120	1,125,000.00	
Income from Earth Excavation		116,200.00	Cash-in-hand :	-	3,072,806.43
		450,000.00			
			The Hans Foundation Eye Care		
			Bank Accounts :		
			Axis Bank Ltd. (14885) -Utilisation	3,061,413.54	
			Cash-in-hand :	5,760.00	3,067,173.54
			The Hans Foundation - Rishikesh		
			Bank Accounts :		
			Axis Bank A/C No.- 51321- Utilisation	15,070,015.00	
			Cash-in-hand :	3,000.00	15,073,015.00
Total		1,324,657,483.34	Total		1,324,657,483.34

Significant Accounting Policies and Notes to Accounts forming an integral part of Accounts (Annexure -4) as per our record of even date attached

For Anees & Associates  
Chartered Accountants

Mohd. Anees Khan  
Prop.  
Place : New Delhi  
Dated: 23.12.2017

For THE HANS FOUNDATION

*(Signature)*

Trustee  
Laxmanbhai H Patel  
Trustee



**THE HANS FOUNDATION**  
**E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New**  
**SCHEDULES OF RECEIPT & PAYMENT AS AT 31.03.2017**

PARTICULARS	TOTAL
	AMOUNT (IN RS)
<b>Annexure '1' Fixed Assets</b>	
Computer & Peripherals	651,307.00
Furniture & Fixtures	585,075.00
Blower	1,880.00
Gyser	4,020.00
Mobile	9,624.00
Printer	26,325.00
Room Heater	38,663.00
Telephone Instruments	29,986.00
Voice Recorder	7,490.00
Water Cooler	8,500.00
Wifi Router	2,250.00
Bio Shedder Machine	152,250.00
Portable Mini Army Lab	3,988,450.00
Addition in Land & Building (Punjab)	5,046,468.00
Paper Shredder	31,500.00
CCTV Camera	16,076.00
Chatterpur Land (Construction & Other Work)	17,704,453.00
Ambulance Purchased	18,224,330.00
Office Accomodation	643,222.00
Ploycom Soundation Conference Phone	38,115.00
Land & Building (Maharajganj)	3,071,250.00
Toyota Innova Car	2,016,222.00
Solar Plant	20,397.00
Panasonic Camcorder	27,400.00
Office Table	25,500.00
Kitchen - Fiber Shed	23,265.00
Kitchen - Cabinet - Library	43,750.00
Kitchen - Lunch Table - Outer Area	9,275.00
Kitchen - Cabinet - Kitchen	87,337.00
Kitchen - Table - Conference Room	4,687.00
Kitchen - Cabinet - Accounts Area	25,312.00
Side Tables	12,462.00
Land & Building (Kerala)	5,098,941.00
Invertor Battery	62,850.00
Camera	87,490.00
Motorcycle	133,828.00
Car : Honda City	43,947.00
EPBX System	9,450.00
Refrigerator	10,900.00
FAN	1,600.00
Hospital Equipment	4,036,453.00
Electrical Equipments	743,050.00
Eye Hospital Building	6,900,270.00
Tools & Equipments	163,325.00
Building	30,250.00
Fire Extinguisher	48,691.00
Intengible Assets	10,290.00
	<b>69,958,176.00</b>



For The Hans Foundation  




**THE HANS FOUNDATION**  
**E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New**  
**SCHEDULES OF RECEIPT & PAYMENT AS AT 31.03.2017**

PARTICULARS	TOTAL AMOUNT (IN RS)
<b>Annexure '2' Loans &amp; Advances (Asset)</b>	
<b>Advance to Employee</b>	
Dinesh Menaria	72,236.00
Neha Deepak	11,000.00
Seema Singh	6,000.00
Vishal Singh	22,818.00
Kumwar Singh	172,225.00
Lt. Gen S M Mehta	4,760,000.00
Mohd Shamim	5,425.00
Subodh Sharma	15,350.00
Ravi Prakash Chauhan	2,310.00
Raj Kumar Chauhan	4,094.00
Shri Sahab Ram	25,000.00
<b>Advance to Others</b>	
Mohammad	29,698.00
Neeraj Sharma	200,000.00
Apollo Munich Health Insurance Company Ltd	20,111.00
Bafna Healthcare Pvt Ltd	7,154,750.00
Bhagwat Singh	116,300.00
Glocal Business Solutions Private Limited	1,600,000.00
Grand Oak Manor	173,578.00
Greenassets	517,223.00
Groovy Communications India Pvt. Ltd	84,648.00
Kiran Associates	390,575.00
Manik Ratnam Associates Private Limited	135,447.00
Manjula Negi	23,400.00
One Planet Foundation	715,423.00
Sanjeev Enterprises	414,120.00
Shikhar Shram SamvidyaSwayatta Sehkarita Samiti	1,261.00
Signages Solutions	4,000.00
Subhash	2,111.00
Sukriti Social Foundation	773,528.00
TATA AIG General Insurance Co Ltd	19,540.00
Ishika Home Furnishing	(111,281.00)
Tata Motors Limited	(95,443.70)
A K Constructions (Mob. Adv)	9,550,000.00
Makin Developers	7,450,000.00
Jaiprakash Associates Ltd	442,500.00
Jet India	8,688.00
Pathfinder Express Freight Pvt Ltd	1,270.00
Yadav Traders	3,790.00
Stale Cheque	(13,936.00)
Neha Foam Emporium	42,998.00
Steel Authority of India Ltd	6,793.00
Vishal Enterprises	295,200.00
Axis Bank FDR (written off)	53,180.00



For The Hans Foundation

*(Signature)*  
 Trustee



**THE HANS FOUNDATION**  
**E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New**  
**SCHEDULES OF RECEIPT & PAYMENT AS AT 31.03.2017**

PARTICULARS	TOTAL
	AMOUNT (IN RS)
<b>Deposite :</b>	
Security Deposit - Rent	54,000.00
Security Deposit - Rent (Kumaon Mandal)	54,000.00
Security Deposit - Dehradun Guest House	40,000.00
TDS Receivable	57,120.00
LC with Yes Bank	11,742,281.00
<b>Prepaid Expenses</b>	1,008,739.00
Total	48,062,069.30

For

*M3-nu/715*

Trustee





**ANNEXURE-4****THE HANS FOUNDATION**

**E-4 ASOLA HOMES, ASOLA NEAR SHANI DHAM MANDIR, MEHRAULI. NEW DELHI-110 074**

ACCOUNTING POLICIES AND NOTES ATTACHED TO AND FORMING AN INTEGRAL PART OF THE BALANCE SHEET AND RECEIPTS & PAYMENTS ACCOUNTS OF FOREIGN CONTRIBUTIONS (FCRA) FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2017.

**A) ACCOUNTING POLICY**

1. The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on cash basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NPO's wherever applicable, except where otherwise stated.
2. Transactions in foreign currency are recorded at the rates prevailing on the date of transaction on the amount received net of bank charges.

**B) NOTES**

1. Previous Year's figures have been regrouped and rearranged to make them comparable, with the figures of the current year.
2. Organization has received grant from Rural India Supporting Trust in Foreign Currency as per FCRA Rules & Regulations.
3. Expenses on account of Grant for Hospital & Education and administration expenditure are generally incurred by the FCRA Fund.

Contd. On next page.....



**THE HANS FOUNDATION**  
**E-4 ASOLA HOMES, ASOLA NEAR SHANI DHAM MANDIR, MEHRAULI. NEW**  
**DELHI-110 074**

4. Donation / Grant for specific purposes are utilized as per instructions of Donor. However General Donations are utilized for general expenses as per policy of the organization.

**For ANEES & ASSOCIATES**  
Chartered Accountants



**Mohd Anees Khan**  
Prop.  
Mem. No. 507389  
FRN : 021037N  
Place : New Delhi  
Date : 23.12.2017

**For THE HANS FOUNDATION**

For THE HANS Foundation

Trustee

**Laxmanbhai H Patel**  
Trustee