



# ANEES & ASSOCIATES

## CHARTERED ACCOUNTANTS

### Auditor's Report

We have audited the Balance sheet (FCRA) of **The Hans Foundation** as at 31st March, 2019 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.

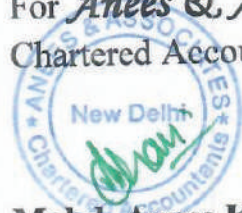
We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, 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, 2019 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 : 26.12.2019

UDIN : 19507389AAAACP1232

G-22 (Basement), Hzt. Nizamuddin West, New Delhi-110 013

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

Email : [anees.associates@gmail.com](mailto:anees.associates@gmail.com)

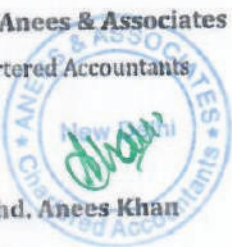
[anees\\_ay@yahoo.co.in](mailto:anees_ay@yahoo.co.in)



THE HANS FOUNDATION					
E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074					
FCRA BALANCE SHEET AS AT 31.03.2019					
LIABILITIES	AMOUNT (In Rs.)		ASSETS	AMOUNT (In Rs.)	
Opening Balance			To Closing Balance :		
FCRA Fund	33,20,82,865.22		The Hans Foundation :		
Add : FCRA Fund received from			Bank Accounts :		
Rural India Supporting Trust	1,48,30,45,563.08		YES Bank Ltd -FCRA	5,10,91,547.31	
End Poverty	7,75,500.00		State Bank of India - Utilisation	5,77,354.75	
Excess amount recovered			YES Bank Ltd -Utilisation	95,363.96	
from Partner NGO's	36,87,704.30		State Bank of India : FD/MOD	51,98,351.00	
Interest Recd. On FDRs & Other	1,33,08,820.00		Cash-in-hand :	1,41,300.00	5,71,03,917.02
Other Misc. Receipts	1,19,886.00				
	1,83,30,20,338.60		The Hans Foundation Hospitals :		
Less : Fund Utilised	1,73,31,07,244.09	9,99,13,094.51	Bank Accounts :		
			Axis Bank (5364)- Utilisation	23,22,547.96	
			FDRs with Axis Bank - 95120	13,38,736.00	
			Cash-in-hand :	-	36,61,283.96
			The Hans Foundation Eye Care		
			Bank Accounts :		
			Axis Bank Ltd. (14885) -Utilisation	2,12,244.13	
			Cash-in-hand :	2,000.00	2,14,244.13
			The Hans Foundation - Rishikesh		
			Bank Accounts :		
			Axis Bank A/C No.- 51321- Utilisation	1,37,21,023.00	
			Cash-in-hand :	3,000.00	1,37,24,023.00
			The Hans Foundation - Shivans Kheti		
			Bank Accounts :		
			HDFC Bank	2,51,89,115.40	
			Cash in Hand	20,511.00	2,52,09,626.40
		9,99,13,094.51			9,99,13,094.51

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: 26.12.2019

For THE HANS FOUNDATION

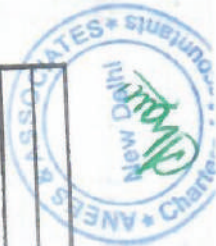
*(Signature)*

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 31.03.2019				
Receipts	Amount (In Rs.)		Payments	
	Details	TOTAL	Details	Amount (In Rs.) TOTAL
Opening Balance				
The Hans Foundation :				
Bank Accounts :			Fixed Assets	3,24,35,806.00
			(As per Annexure '1')	
			Current Assets :	
IndusInd Bank Ltd. - Utilisation	201.10			
State Bank Of India - FCRA A/C	68,61,251.98		Loans & Advances (Asset)	
State Bank of India - Utilisation	6,84,644.25		(As per Annexure '2')	2,17,40,789.00
YES Bank Ltd - Utilisation	9,77,81,392.58			
State Bank of India : FD/MOD	19,55,53,135.00		Direct Expenses	
Cash-in-hand :	76,929.00	30,09,57,553.91	Disability - NGO	16,44,30,491.00
			Education - NGO	23,50,45,651.00
			Health - NGO	26,26,95,417.00
The Hans Foundation Hospitals :			Natural Disaster - NGO	15,00,000.00
Bank Accounts :			Water & Sanitation - NGO	18,98,23,734.00
Axis Bank (5364) - Utilisation	1,27,62,465.78		Agriculture, Rural Development-NGO	20,13,34,466.00
FDRs with Axis Bank - 95120	11,25,000.00	1,38,87,465.78		
Cash-in-hand :	-			
The Hans Foundation Eye Care :				
Bank Accounts :			Self Implemented Projects	6,57,77,355.00
Axis Bank Ltd. (14885) - Utilisation	28,69,181.53		Cochlear Implant Program	8,23,38,381.50
Cash-in-hand :	5,000.00	28,74,181.53	Education Projects	4,96,000.00
			Sponsorship	97,97,236.00
The Hans Foundation - Rishikesh			Natural Disaster	1,78,50,442.13
Bank Accounts :			Parmaculture Research Project	9,20,14,427.86
Axis Bank A/C No.- 51321 - Utilisation	1,43,60,664.00		Health Projects	2,10,064.00
Cash-in-hand :	3,000.00	1,43,63,664.00	Cow Procurement Programme	2,37,10,329.00
			Disability Projects	73,72,094.00
The Hans Foundation - Shivans Khedi			Water & Sanitation	4,93,35,322.70
HDFC Bank	-		Women Empowerment	11,10,77,073.00
Cash in Hand	-		Agriculture, Rural Development	
			Indirect Expenses	
To FCRA Donation Recd			(As per Annexure '3')	16,41,22,164.90
Rural India Supporting Trust		1,48,30,45,563.08		
End Poverty		7,75,500.00	Closing Balance	
To Excess amount recovered			The Hans Foundation :	
Unspent From Partear NGO		36,87,704.30	Bank Accounts :	
			YES Bank Ltd -FCRA	5,10,91,547.31
To Interest Recd From			State Bank of India - Utilisation	5,77,354.75
FCRA Account		19,45,744.00	YES Bank Ltd -Utilisation	95,363.96
FDRs/MOD		83,59,568.00		

on 31-03-2019






THE HANS FOUNDATION					
E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074					
RECEIPT & PAYMENT AS AT 31.03.2019					
Receipts	Amount (In Rs.)		Payments	Amount (In Rs.)	
	Details	TOTAL		Details	TOTAL
Interest Recd : Sub Utilisation A/c		30,03,508.00	State Bank of India : FD/MOD	51,98,351.00	
			Cash-in-hand :	1,41,300.00	5,71,03,917.02
Other Misc. Receipts					
Rent Received			The Hans Foundation Hospitals :		
			Bank Accounts :		
			Axis Bank (5364) - Utilisation	23,22,547.96	
The Hans Eye Care			FDRs with Axis Bank - 95120	13,38,736.00	
			Cash-in-hand :	-	36,61,283.96
			The Hans Foundation Eye Care		
			Bank Accounts :		
			Axis Bank Ltd. (14885) -Utilisation	2,12,244.13	
			Cash-in-hand :	2,000.00	2,14,244.13
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			Bank Accounts :		
			Axis Bank A/C No- 51321- Utilisation	1,37,21,023.00	
			Cash-in-hand :	3,000.00	1,37,24,023.00
			The Hans Foundation - Shivans Kheti		
			Bank Accounts :		
			HDFC Bank	2,51,89,115.40	
			Cash in Hand	20,511.00	2,52,09,626.40
Total		1,83,30,20,338.60	Total		1,83,30,20,338.60

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: 26.12.2019

For THE HANS FOUNDATION  
  
 Laxmanbhai H Patel  
 Trustee



<b>THE HANS FOUNDATION</b> <b>E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074</b> <b>SCHEDULES OF RECEIPT &amp; PAYMENT AS AT 31.03.2019</b>		
PARTICULARS		TOTAL AMOUNT (IN RS)
<b>Annexure '1' Fixed Assets</b>		
<b>Movable Assets</b>		
Computer & Peripherals		32,01,322.00
Equipments		32,75,418.00
Furniture & Fixtures		34,29,202.00
Plant & Machinery		21,08,868.00
Vehicle		73,50,451.00
<b>Immovable Assets</b>		
Land and Construction Work		1,30,70,545.00
		<b>3,24,35,806.00</b>
<b>Annexure '2' Loans &amp; Advances (Asset)</b>		
<b>Advance to Employee</b>		
Lt. Gen S M Mehta		17,389.00
Raghav Kumar		26,231.00
Shobhit Sharma		5,000.00
Swati Sharma		13,257.00
Trilok Singh		2,260.00
Shruti Gakhar (Loan)		4,00,000.00
Trilok Singh (Loan)		2,75,001.00
Vinod Kumar (Loan)		1,20,000.00
Neeraj Sharma (Advance Recovered)		(152.00)
Brig. Shalendra Katariya		1,00,000.00
Mukesh Ram MRD No. 5526		435.00
Amit Kumar Imperest		6,095.00
Soban Singh		3,119.00
<b>Advance to Others:</b>		
Mohammed Permaculture Consultant		4,48,287.00
Himalayan Institute Hospital Trust		99,000.00
Arka Consultants		1,87,54,032.00
Alchemist Art and Design		4,37,500.00
Amaze Powers		2,34,000.00
AV Compsol Pvt. Ltd.		60,529.00
Deepak Rawat		430.00
Dhapola Contractors and Suppliers		3,05,660.00
Harsh Furniture		21,096.00
Karmyal Sports Corporation		59,045.00
New Dev Bhoomi Agro		12,34,286.00
Pooja Glasses		1,002.00
Popcorn Furniture & Lifestyle Pvt Ltd		489.00
Ricoh India Ltd		1,00,000.00
Sai Aasra Paraplegic Rehab Centre		2,40,000.00
Sir Ganga Ram Hospital		16,756.00
Subhash & Sons		2,004.00
Vid Interior Solution		4,92,969.00
Vishal Electricals		12,74,312.00
Xotic Travels		14,112.00
Manas Ji (Advance Recovered)		(85,720.00)
Germa Christmas Market		1,298.00



08/04/19



<b>THE HANS FOUNDATION</b> <b>E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074</b> <b>SCHEDULES OF RECEIPT &amp; PAYMENT AS AT 31.03.2019</b>		
<b>PARTICULARS</b>		<b>TOTAL</b>
		<b>AMOUNT (IN RS)</b>
E Meditech (TPA) Services Ltd		(13,500.00)
The Hans Foundation Eye Care		(52,70,000.00)
Shree Mahavira Engineering Consultants		5,015.00
Eka Automobiles		24,500.00
Orpita Das		72,000.00
<b>Deposits:</b>		
Securrity Deposit - Rent (C-304 Ansal Plaza		3,79,060.00
Securrity Deposit - Rent (Coffee Machine)		25,000.00
Securrity Deposit - Rent (Dehradun)		70,000.00
Securrity Deposit - Rent (SDO PSPCL DATARPUR)		35,830.00
Securrity Deposit - (Gurgaon)		(3,51,000.00)
Securrity Deposit - Rent (Orpita Das)		1,20,000.00
TDS Receivable		1,350.00
Gratuity Fund		13,80,758.00
<b>Prepaid Expenses</b>		5,82,054.00
<b>Total</b>		<b>2,17,40,789.00</b>
<b>Annexure '3' - Indirect Expenses</b>		
<b>Indirect Expenses</b>		
Advertisement & Publicity Expenses		1,85,523.00
AMC/CMC Charges		6,66,747.00
Annual function Expenses		18,10,576.00
Annual Report - THF		22,19,038.00
Association Fee		600.00
Audit Exps.		5,54,319.00
Bank Charges		65,731.91
Books & Periodical Expenses		23,686.00
Business Promotion Exps.		2,400.00
Consumables / OT Consumable		25,11,130.74
Conveyance Expenses		19,304.47
Crockery & Utensil Expenses		16,252.00
Documentary Film		66,94,248.00
DG Running & Maintenance Exps.		63,538.00
Domain Registration Charges		5,508.00
Electricity Expenses		14,95,387.00
EPF Paid		1,44,63,827.00
ESIC Paid		4,57,299.00
Exchange Fluctuation		24,158.00
Farming /Seeds Exps.		16,092.00
Fees, Rates, Tax & Subscription Expenses		13,199.00
Festival Exps.		3,665.00
Function Exps		2,39,013.00
Food & Beverages		2,57,248.00
Fuel Exps.		150.00
Gardening & Plantation Expenses		9,984.00
Housekeeping Expenses		10,62,032.00
Insurance Expenses		41,974.00
Interest on TDS		16,300.00
Interest on GST		45,514.00
Internet Expenses		1,69,288.00
Kitchen Exps.		2,19,642.00
Laundry Exps.		9,342.00



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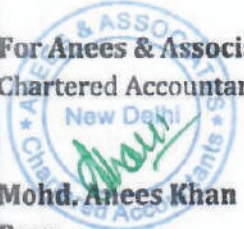
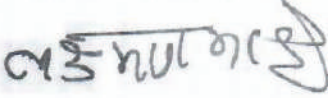


<b>THE HANS FOUNDATION</b> <b>E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074</b> <b>SCHEDULES OF RECEIPT &amp; PAYMENT AS AT 31.03.2019</b>		
<b>PARTICULARS</b>		<b>TOTAL</b>
		<b>AMOUNT (IN RS)</b>
Loading & Boarding Expenses		1,22,705.00
Lab Test Performing Charges		72,394.00
Lab Reagents & Consumables		1,88,796.00
Legal Expenses		18,020.00
Linen & Dresses		11,340.00
Maintenance Charges		34,47,110.00
Medicines & Spectacles		24,26,524.00
Medical Tools & Tackles		90,454.00
Membership Fee		17,700.00
Misc. Exps./Small Balance W/off		1,035.93
Mobile Allowance / Reimbursement		1,05,013.00
Other Reimbursement		5,61,562.00
Office Maintenance		4,190.00
Office Equipment Charges		6,000.00
Patient Welfare Expenses		3,06,000.00
Postage & Courier		10,523.00
Printing & Stationery Expenses		6,29,806.00
Professional & consultancy Fees		40,97,930.00
Recruitment & Training Exps		95,750.00
Refreshment Expenses		1,48,227.00
Rent Plant & Machinery		15,660.00
Rent (Vision Centre)		1,00,000.00
Rent (Girls Hostel)		59,400.00
Rent / Lease Expenses		1,34,86,416.00
Repair & Maintenance : Building		340.00
Repair & Maintenance - Electrical		37,538.00
Repair & Maintenance - Hospital		1,17,541.00
Repair & Maintenance - IT		35,328.00
Repair & Maintenance - Medical Instrument		1,26,880.00
Repair & Maintenance - Office		1,52,920.00
Repair & Maintenance - Others		12,23,446.87
Repair & Maintenance - Fire Extinguisher		11,540.00
Retreat Exps.		-
Retainership		58,14,086.00
Retention Money Refunded		11,95,556.00
Salary & Allowances		5,63,65,393.00
Sanitation Expenses		38,895.00
Security Expenses		13,53,246.00
Service Charges		200.00
Server /Website Hosting Charges		4,28,658.95
Software License Renewal Charges		1,87,840.92
Staff Uniform & Dresses Expenses		1,81,372.00
Staff Welfare Expenses		4,43,657.96
Stipend Paid		39,572.00
TCS Payable		47,822.00
TDS Paid		2,01,53,982.50
Telephone & Fax Exps (Communication Exps.)		9,58,014.88
Training & Workshop Expenses		1,23,751.00
Travelling & Conveyance/Hotel Stay Charges		1,12,49,567.74
Taxi Hire Charges		78,826.00
Transportation Exps.		2,000.00
Temporary Hiring Charges		2,000.00
Tools & Spares		2,427.00



as noted



<b>THE HANS FOUNDATION</b> <b>E-4, Asola Homes, Asola, Near Shani Dham Mandir, Mehrauli, New Delhi - 110 074</b> <b>SCHEDULES OF RECEIPT &amp; PAYMENT AS AT 31.03.2019</b>		
PARTICULARS		TOTAL
		AMOUNT (IN RS)
CGST/SGST /IGST Paid / Credit Taken		7,18,010.03
Vehicle Running & Maint Exp		35,62,700.00
Water Charges		4,380.00
Web Development Charges		59,400.00
		16,41,22,164.90
<div> <div>  <p> <b>For Anees &amp; Associates</b>  Chartered Accountants  New Delhi  <b>Mohd. Anees Khan</b>  Prop.  Place: New Delhi  Dated: 26.12.2019 </p> </div> <div> <p> <b>For THE HANS FOUNDATION</b>    <b>Laxmanbhai H Patel</b>  Trustee </p> </div> </div>		



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, 2019.

**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 End Poverty in Foreign Currency as per FCRA Rules & Regulations.
3. Expenses on account of Grant for Hospital, Women Empowerment, Education and administration expenditure are generally incurred by the FCRA Fund.



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**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 : 26.12.2019

**For THE HANS FOUNDATION**

**LaxmanBhai H Patel**  
Trustee