

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Make A Wish Foundation Of India

Report on the Audit of the Financial Statements**Opinion**

We have audited the accompanying financial statements of the Make A Wish Foundation Of India ("the Trust"), an entity registered with under the Bombay Public Trust Act, 1950 bearing registration number E-15573 (MUM), which comprise the Balance Sheet as at March 31, 2024 the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, read with the notes attached hereto and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at March 31, 2024, and its deficit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified by the Institute of Chartered Accountants of India. We are independent of the Trust 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 provisions of the Act and the 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 audit opinion on the financial statements.

Responsibility of Management for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and the financial performance, of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust 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 the 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.

The Trust's Management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 the Trust's Management 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 the Trust's Management 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.



Report

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) Our report in the format specified under the Bombay Public Trust Act, 1950 under sub-section (2) of Section 33 & 34 and Rule 19 is annexed to this report.

For HFK Madan & Company
Chartered Accountants
Firm Regn: 113950W



Homiya Madan
Mem. No: 044426

UDIN: 24044426BKCPPI6690
Place: Mumbai.
Date: July 27, 2024

IN THE MATTER OF THE BOMBAY PUBLIC TRUST ACT, 1950
AND IN THE MATTER OF

MAKE A WISH FOUNDATION OF INDIA

REPORT ON THE ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND
RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT, 1950.

Registration No. **E -15573 (MUM)**
Name of the Public Trust **Make A Wish Foundation Of India**
For the year ending **31st March, 2024**

- (a) The accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
- (b) The Receipts and Disbursements are properly and correctly shown in the accounts.
- (c) The Cash balances and vouchers in the custody of the Secretary on the date of the audit were in agreement with the accounts.
- (d) All books, deeds, accounts, vouchers and other documents or records required by us were produced before us.
- (e) A record and confirmation for movable properties is available and there is no immovable properties held by the Trust.
- (f) The Secretary appeared before us and furnished the information required by us.
- (g) No property or funds of the Trust were applied for any object or purpose other than the objects and purposes of the Trust.
- (h) There is Rs. -Nil- outstanding for more than one year and Rs. -Nil- has written off as bad debt during the year under audit.
- (i) There are no repairs or construction during the year.
- (j) No money of the trust has been invested contrary to the provisions of Section 35.
- (k) Alienation of immovable property contrary to the provisions of Section 36 has not come to our notice.
- (l) Cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other properties belonging to the public trust or of loss, or waste of money or other property thereof, because of failure, omission, loss or waste in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust so far as revealed by our examination of books of accounts have not been observed.
- (m) The budget has been filed in the form provided by Rule 16A.
- (n) The maximum and minimum number of the trustees is maintained.
- (o) The meetings are held regularly as provided in such instruments.
- (p) The minute books of the proceedings of the meetings are maintained.
- (q) None of the trustees has any interest in the investments of the Trust.
- (r) None of the trustees is a debtor or creditor of the trust.



- (s) There were no irregularities in the accounts of the previous year.
- (t) There is no special matter to which we desire to draw the attention of the Deputy or Assistant Charity Commissioner.

For **HFK Madan & Company**
Chartered Accountants
Firm Regn No: 113950W



Homiya Madan
Mem. No. 044426

UDIN: 24044426BKCPPI6690

Place: Mumbai.

Date: July 27, 2024

THE BOMBAY PUBLIC TRUSTS ACT, 1950
Registration No. E 15573 MUMBAI
SCHEDULE : VIII [Vide Rule 17 (1)]
Name of the Club/Trust : Make A Wish Foundation of India
BALANCE SHEET AS AT MARCH 31, 2024

FUNDS & LIABILITIES	31.03.2024 (Rs.)	31.03.2023 (Rs.)	PROPERTIES AND ASSETS	31.03.2024 (Rs.)	31.03.2023 (Rs.)
Trust Funds			Stocks		
Balance as per last Balance Sheet	26,80,768	26,80,768	Balance as per last Balance Sheet	-	-
Adjusted during the year	-	-	Less : Consumption during the year	-	-
	26,80,768	26,80,768	Add : Additions during the year	-	-
Other Earmarked Funds					
Opening Balance	-	-			
Less : Utilised during the year	-	-			
Closing Balance	-	-			
Loans (Secured or Unsecured)			Investments		
From Trustees	-	-	Fixed Deposits		
From Others	-	-	Deposit With FCRA Bank	-	65,00,000
			Deposit with INR Bank	-	2,77,00,000
				-	3,42,00,000
Liabilities			Furnitures, Fixtures & Other assets		
TDS payable	11,782	75,781	Balance as per last Balance Sheet	8,69,161	2,07,218
O/s Charity Commissioner Fees	5,59,783	5,59,783	Additions during the year	3,84,194	8,61,478
Charity Commissioner payable	-	-	Less : Sale During the year	-	-
Audit Fees payable	60,000	60,000	Less : Depreciation	3,72,782	1,99,535
Office Expenses payable	-	-		8,80,573	8,69,161
Outstanding Rent	-	-			
Other Short Term Liabilities (Sch A)	19,747	6,23,974	Loans secured or unsecured	-	-
Salary Payable	-	32,040			
	6,51,312	13,51,578	Advances		
Income & Expenditure Account			Premises Deposit	5,82,000	5,82,000
Balance as per last Balance Sheet	3,42,32,221	2,56,72,413	To Amazon	-	26,258
Add:- Surplus/ (deficit)	(2,00,66,331)	85,59,808	To others (Sch B)	40,982	-
Less :- Transfer to Earmarked fund	-	-	TDS Receivable (Sch C)	3,15,542	2,77,759
	1,41,65,890	3,42,32,221		9,38,524	8,86,017
			Income outstanding		
			Accured Interest on HDFC Bank	6,614	56,443
			Accured Interest on Yes Bank	3,62,999	4,27,103
				3,69,613	4,83,546
			Cash & Bank Balances (Sch D)		
			HDFC Bank	22,45,520	3,63,458
			YES Bank	1,02,51,739	9,94,948
			SBI	27,75,075	4,43,095
			Kotak Mahindra Bank	30,337	-
				1,53,02,671	18,01,501
			Cash on hand	6,590	24,342
				1,53,09,261	18,25,843
	1,74,97,970	3,82,64,567		1,74,97,970	3,82,64,567

As Per Our Report of Even Date

The above Balance Sheet to the best of our belief contains a True & Fair View of the Funds & Liabilities and of the Properties & Assets of the Trust

For HFK Madan & Company
Chartered Accountants
Firm Registration No. 113950W

For Make A Wish Foundation Of India



Homiya Madan
Membership No. 044426

AK Andotai

Trustee

[Signature]

Trustee

Trustee

UDIN: 24044426BKCPPI6690
Place: Mumbai

Date: 27 JUL 2024



SCHEDULE IX
[Vide rule 17(1)]
Register No. E-15573 MUMBAI
MAKE A WISH FOUNDATION OF INDIA
INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024

EXPENDITURE	31-03-2024 (Rs.)	31-03-2023 (Rs.)	INCOME	31-03-2024 (Rs.)	31-03-2023 (Rs.)
To Expenditure in respect of properties-			By Rent Income		
Rent, Rates & Taxes	-	-			
Repairs and maintenance ..	-	-	By Interest On (Sch H)		
Salaries	-	-	Saving Bank	4,48,863	2,76,2
Insurance	-	-	Fixed Deposit	8,50,115	7,83,2
<u>Other expenses ..</u>			IT Refund	2,589	-
To Establishment Expenses. (Sch E)	2,03,91,455	2,08,01,001			
To remuneration to trustees..	-	-	By Donations in cash or kind (Sch-G)	4,52,75,653	7,85,75,3
To remuneration (in the case of a math to the head of the math, including his household expenditure, if any.	-	-	By Grants	-	-
Depreciation (by way of provision or adjustments)	3,72,782	1,99,535	By income from other sources (in details as far as possible) Sundry Receipts	-	-
To Audit fees ..	60,000	60,000	By Transfer from Reserve	-	-
To contribution and fees..	-	-	By Misc Income	-	-
To Miscellaneous expenses.	-	-			
To Depreciations	-	-			
To Amounts transferred to Reserve or specific Funds.	-	-			
To Expenditure on objects of the trust-					
(a) Religious	-	-			
(b) Educational	-	-			
(c) Medical Relief	4,58,19,314	5,00,14,583			
(d) Relief of poverty	-	-			
(e) Other charitable objects (Sch F)	-	-			
To Surplus carried over to Balance Sheet	(2,00,66,331)	85,59,808			
Total Rs	4,65,77,220	7,96,34,927	Total Rs	4,65,77,220	7,96,34,927

As Per Our Report of Even Date



For HFK Madan & Company
Chartered Accountants
Firm Registration No. 113950W

Homiyar Madan
Membership No. 044426

UDIN: 24044426BKC PPI669D
Place: Mumbai
Date: 27 JUL 2024

The above Income and Expenditure Account to the best of our knowledge and belief contains a true account of the Income and Expenditure Account of the Trust

For Make A Wish Foundation of India

H. Chudamani
Trustees

[Signature]
Trustee

[Signature]
Trustee



BALANCE SHEET SCHEDULES FOR THE YEAR ENDED MARCH 31,2024

Schedule A Others Short Term Liabilities			
PARTICULARS	31-03-2024 (Rs.)		31-03-2023 (Rs.)
	Normal Account	FCRA Account	
ESIC Employee	7,925	-	8,184
Profession Tax (MSPT)	11,300	-	12,900
Provident Fund- Employee	522	-	18,981
Sundry Creditor	-	-	5,79,656
Staff Reimbursement	-	-	4,253
Provision for CEO	-	-	-
	19,747	-	6,23,974

Schedule B Advances			
PARTICULARS	31-03-2024 (Rs.)		31-03-2023 (Rs.)
	Normal Account	FCRA Account	
Sundry Creditor	17,145	9,599	
Staff Reimbursement	14,238	-	
	31,383	9,599	-

Schedule C Tax Deducted At Source		
PARTICULARS	31-03-2024	31-03-2023
	(Rs.P.)	(Rs.P.)
TDS Recievable (17-18)	74,347.36	74,347.36
TDS Recievable (18-19)	41,252.64	41,252.64
TDS Recievable (20-21)	36,679.50	36,679.50
TDS Recievable (21-22)	-	47,151.10
TDS Recievable (22-23)	78,328.70	78,328.70
TDS Recievable (22-23)	84,934.00	-
	3,15,542.20	2,77,759.30

Schedule D Cash & Bank Balance		
PARTICULARS	31-03-2024	31-03-2023
	(Rs.)	(Rs.)
HDFC BANK		
HDFC Payment Gateway	5,18,814	22,247
HDFC Savings	17,26,705	3,41,211
	22,45,520	3,63,458
YES BANK		
Yes Bank Saving-619	95,46,533	6,88,463
Yes Bank FCRA-615	3,98,890	3,00,562
Yes Bank New-631	3,06,316	5,923
	1,02,51,739	9,94,948
SBI	27,75,075	4,43,095
Kotak Mahindra Bank	30,337	-
Cash In Hand	6,590	24,342
	1,53,09,261	18,25,843



H.K. Anderson

M. S. Srinivasan

J. S. Srinivasan

MAKE A WISH FOUNDATION OF INDIA
GROSS BLOCK AS ON MARCH 31, 2024

	As on on 01-04-2023 (Rs.)	Additions	Deletions	Gross Block on 31-3-2024(Rs.)	Depreciation	Net block 31-03-2024 (Rs.)
1) Cell Phones	15,018	-	-	15,018	2,253	12,765
2) Computers	6,88,725	3,27,346	-	10,16,071	3,41,903	6,74,168
3) Furnitures & Fixtures	1,04,717	6,000	-	1,10,717	10,772	99,945
4) Office Equipments	15,181	29,490	-	44,671	6,563	38,108
5) Printer & scanners	373	21,358	-	21,731	4,421	17,310
6) Camera	17,759	-	-	17,759	2,664	15,095
7) Air Conditioners	13,653	-	-	13,653	2,048	11,605
8) Donation Boxes	1,920	-	-	1,920	288	1,632
9) Fax Machines	105	-	-	105	16	89
10) Water Dispensers	3,564	-	-	3,564	535	3,030
11) Auto Water Pump	396	-	-	396	158	238
12) Coffee Machines	2,147	-	-	2,147	322	1,825
13) Electrical Installations	5,605	-	-	5,605	841	4,764
TOTAL	8,69,161	3,84,194	-	12,53,355	3,72,782	8,80,573

Previous Year	2,07,218	8,61,478	-	10,68,696	1,99,535	8,69,161
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Mr. Anderson

M. H. Chaudhary

J. P. Adappa



MAKE A WISH FOUNDATION OF INDIA
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED MARCH 31,2024

Schedule E Establishment Expenses			
PARTICULARS	31-03-2024 (Rs.)		31-03-2023
	Normal Account	FCRA Account	(Rs.)
Legal & Professional Fees	7,40,375	5,000	20,76,000
Bank Charges	886	-	26,508
Conveyance Expenses	7,09,980	-	20,94,816
Electricity	1,23,979	-	1,26,974
Membership fees	-	-	5,250
Miscellaneous Expenses	-	-	26,670
Office & Administration Expenses	5,36,229	-	3,50,520
Postage & Courier Expenses	74,086	-	74,395
Printing & Stationery Expenses	42,796	-	1,00,797
Cash Shortage not recoverable	-	-	6,374
Transportation Charges	30,207	-	31,359
Computer & Software Expenses	1,16,390	-	2,972
Administration Charges	9,120	19,182	9,723
Telephone & Internet Charges	1,87,598	12,500	2,13,587
Balance Written Off	30,978	-	(97,313)
International Conference CEO & Trustee	2,98,726	-	4,60,930
Commission & brokerage	-	-	16,800
License Fees	-	-	47,790
Renewal Fees	-	-	1,400
Advertisement Expenses	-	-	1,08,000
Locker Rent HDFC	5,900	-	5,900
Event Creatives	56,811	-	-
Rent	31,81,511	-	29,91,928
Monitoring & Evaluation Visit	73,960	-	-
Donation Platform Charges	22,440	-	-
Honorarium	5,000	-	-
Repairs and Maintenance	6,257	-	93,788
Interest on TDS	2,788	-	-
Recruitment Expenses	85,026	-	-
Self Assessment Tax	69,540	-	-
Director liability Insurance charges	82,600	-	-
ESIC- Interest	6,130	-	-
Provident Fund- Late Fees and Penalty Charges	32,348	-	-
Development Expenses	9,54,405	-	7,61,031
Salaries & Professional Fees	1,19,17,973	9,50,734	1,12,37,802
GST on Audit Fees	-	-	27,000
	1,94,04,039	9,87,416	2,08,01,001



HMK Andhra *MH Andhra*

g.s. Datta



Schedule F Expenses on objects of the Trust			
PARTICULARS	31-03-2024 (Rs.)		31-03-2023
	Normal Account	FCRA Account	(Rs.)
The Trust provides succour / relief to children suffering from medical traumas by granting their wishes. This is a recognised treatment for patients who are terminally ill / under prolonged medical treatments.			
Wish Gifts	2,86,74,821	1,55,53,017	4,88,13,226
Wish Granting Expenses	66,126	-	76,936
Wish Ice Breakers	5,000	-	3,120
Wish Travel Expenses	14,08,665	-	9,19,386
Wish Volunteer Expenses	1,11,685	-	2,01,915
	3,02,66,297	1,55,53,017	5,00,14,583

Schedule G Donations			
Donations	31-03-2024 (Rs.)		31-03-2023
	Normal Account	FCRA Account	(Rs.)
Corporate Contribution	1,83,16,357	-	2,36,47,308
Foreign Donations	-	1,41,99,760	3,32,24,720
Individual contribution	37,76,479	10,000	72,17,137
Public Trusts	89,73,056	-	1,44,86,212
	3,10,65,892	1,42,09,760	7,85,75,377

Schedule H Interest Income			
PARTICULARS	31-03-2024 (Rs.)		31-03-2023
	Normal Account	FCRA Account	(Rs.)
Saving Bank	3,43,736	1,05,127	2,76,263
Fixed Deposit	8,50,115	-	7,83,287
IT refund	2,589	-	-
	11,96,440	1,05,127	10,59,550



H.R.K. Madan

M. K. Chandra

J. S. Chandra



MAKE A WISH FOUNDATION OF INDIA

[REGN. No. - E- 15573 (Bom)]

111,1st Floor, Vasan Uhyog Bhavan, S B Marg, Sunmill Compound, Lower Parel,
Mumbai 400013

ENDED AS ON 31.03.2024

ACCOUNTING POLICIES :

A. Basic of preparations of financial statements :

- (i) The Financial statement have been prepared by the management / trustees, subject to the notes given elsewhere, under the historical cost convention in accordance with the generally accepted accounting principles. However generally accepted accounting accrual concepts at appropriate (ii) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

B. Objects of the Trust :

The principal object of trust 'MAKE A WISH FOUNDATION OF INDIA' as the name resembles, it carries out activities like making a wish true, normally the child suffering from very severe diseases which has very less chances of revival and other charitable activities, which may be ancillary or beneficial for achievements of the aforesaid principal object of the trust as per the Trust Deed

C. Operations of the Trust :

The Trust is carrying activities of making a wish true, normally of the child suffering from very severe diseases which has very less chances of revival

D. Accounting For Income :

Donations and Interest are generally recorded on cash basis whenever the amount is received by the Donors. Normally Specific Donations received taken into Specific Funds and are utilized for that specific purposes it has been donated.

E. Expenditure in respect of Properties :

Property Tax, maintenance and other related expenses for maintain and administering the properties in respect of the premises utilized for administration purposes by the Trust is recorded as expenses in respect of immovable properties.

F. Professional Fees :

The professional expenses includes remunerations paid to staff serving for the Trust for meeting the objects working in their professional capacity

G. Others Expenses :

Other expenses also includes made on the objects of the Trust and incidental expenses thereto. Such expenses are generally recorded on cash basis

H. Trust Corpus :

The Trusts has not received any corpus during the year. However general donations (Voluntary Contribution) received during the year have been utilized on the objects of the Trust.

I. Fixed assets and depreciation thereon :

Fixed assets include movable properties such as furniture and fixtures, equipment, computers, home applications and other items. The assets are recorded on their substance rather than merely on legal form.

J. Provision for expenses :

Provision for expenses, such as Gifts for wishes, salaries and professional fees, utility bills, audit fees payable, Professional Fund and TDS payable etc are made on the basis of invoices raised by the parties and assessments by the Trust management generally in accordance with the accepted

K. Provision for Income Tax :

Profit has been earned during the year, however expenses to the extent of will be incurred towards the object of the trust in the first quarter of next Financial Year to grant wishes of children with critical illness. The aforementioned amount has been kept in Fixed Deposits. Therefore, No Provision in respect of income tax is made after considering the relevant provision, exemption and benefits of Income Tax Act., 1961.

L. Contingent Liabilities :

No provisions are made for the liabilities that are contingent in nature

M. Use of Estimates :



HC Anderson

M. Chelva

J. Prabha

The preparation of financial statement in conformity with generally accepted accounting principles requires the trust management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Notes forming part of the financial statements:

A. Current Assets and Current liabilities and provision :

1. The credit balance of "TDS Payable is shown under "Duties and Taxes". The said amounts has been paid before due date of filling of the Income Tax Return.

B. Fixed Assets :

(i) The Depreciation has been charged on the fixed assets on written down value (WDV) method.

C. Income :

Income during the year includes general donations and Bank Interest.

D. Liability for expenses :

It includes Provisions made for all expenses, Fund, Duties & Taxes and other expenses.

E. Cash and Bank balances as on 31.03.2023 are as certified by the management of the Trust.

F. Dates of transaction through cheque / Bank are as certified by the Trustees / Management of the trust, irrespective of their actual clearing in / from bank.

G. Contribution to the Charity Commissioner :

The rate of contribution to the Charity Commissioner since April 1,1989 has been 2% of the income chargeable to contribution calculated as per rule 32. Presently in response to a P I L filed against the charity Commissioner, the Mumbai High Court has stayed the collection of the contribution since the stay order is in effect. Payment and calculation of contribution to the Charity Commissioner is calculated by the Trust management and shall be accounted for on cash basis. However, since the matter of collection of such contribution by the Charity Commissioner, is under stay, the Trust management has in lieu of the stay order P. I. L. filed against the Charity Commissioner, and the stay being granted by the Mumbai High Court, it has decided to not provide for contribution. However, since the matter of collection of such contribution by the Charity Commissioner is under dispute, the Trust management has provided for on a conservative basis, the contribution up to **F.Y.2013-14**. The total payable has been shown under the account "the Deputy Charity Commissioner Mumbai" [Under Current Liability]. This accounts balance stands at Rs.5,59,783/-. No provision for contribution there of has been made in the financial statements.

H. Payment to Auditors :

(i) The provision of audit fees of Rs. 60,000/-

(ii) The consultancy /legal & professional paid are directly debited to respective ledge accounts, as per the past practices of the Trust.

For **HFK Madan & Company**

Chartered Accountants

Firm Registration No. 113950W

Homiya Madan

Membership No. 044426

UDIN: 24044426BKCPPI669D

Place: Mumbai

Date: 27 JUL 2024

For **Make A Wish Foundation of India**

[Signature]
Trustee

[Signature]
Trustee

Trustee



Maharashtra Public Trust Act.

31st MARCH, 2024

Name of Public Trust: **Make A Wish Foundation Of India**

Registered No.E-15573 MUMBAI

Sr No.	Particulars	Details	
1.	PAN No. of Trust	AAAAAM0220D	
2.	Registration No. with date of registration under section 12AA of Income Tax Act, 1961	AAAAAM0220DE20214, 28th May 2021	
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Sr.No.	Acknowledgement No. Year
		(i)	985899080280122 AY 2021-22
		(ii)	720181510131022 AY 2022-23
		(iii)	454196531281023 AY 2023-24
4.	PAN No. of all Trustees.	Sr.No.	Name of Trustee PAN No.
		(i)	Mrs. Paulomi Dhawan AADPD8643H
		(ii)	Mr. Noshir H. Dadrawala AEQPD7001N
		(iii)	Mrs. Vinati Saraf Mutreja ARTPS7699M
		(iv)	Mr. Surya S. Phadke AUGPP7373P
		(v)	Mr. Siddhaant M. Mohta BYIPM1577P
		(vi)	Mr. Jamshed S. Daboo AAMPD7105M
		(vii)	Mr. Narendrakumar A. Ambwani AEIPA8788F
		(viii)	Ms. Ridhima Kishore Lulla AGLPL2079D
		(ix)	Mr. Rajat Kumar Jain AAAPJ2678M

Trust Address:

Make A Wish Foundation Of India
 111, 1st Floor, Vasant Udyog Bhavan,
 SB Marg, Sunmill Compound,
 Lower Parel, Mumbai - 400013

For HFK Madan & Company

Chartered Accountants
 FRN 113950W



Homiyar Madan
 Mem No.044426

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 Trustee

Date: 27 JUL 2024

Trustee



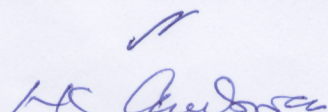
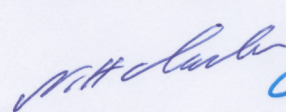
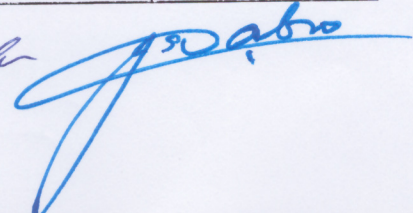
Sr. No.	Funds/Purpose	Appropriation		Utilisation		Utilisation		Balance	Utilise till (FY)
		FY	Amount (Rs)	FY	Amount (Rs)	FY	Amount (Rs)		
1	Amount accumulated for expenses to be incurred towards it major carries activities like making a wish true, normally of the child suffering from very severe diseases which has very less chances of revival	2020-21	40,00,000		34,00,000	2023-24	6,00,000	-	2026-2027
2	Amount accumulated for expenses to be incurred towards it major carries activities like making a wish true, normally of the child suffering from very severe diseases which has very less chances of revival	2021-2022	65,44,550			2023-24	65,44,550	-	2027-2028
3	Amount accumulated for expenses to be incurred towards it major carries activities like making a wish true, normally of the child suffering from very severe diseases which has very less chances of revival	2023-2024	-	-	-			-	2028-29
			1,05,44,550	-	34,00,000	-	71,44,550	-	



MC Anderson *MK Chakraborty* *J. R. Riba*

Tax Computation

	Rs.	Rs.	Rs.
Income:			
Rent		-	
Interest on Deposits		8,50,115	
Interest on Saving Bank		4,48,863	
Dividends on Mutual Funds			
Interest on IT Refund		2,589	13,01,567
Donations			
Local		3,10,65,892	
Foreign		1,42,09,760	4,52,75,653
Total Income			4,65,77,220
15 % Deduction			(69,86,583)
Basic Exemption Limit			-
Total Income A			3,95,90,637
Less : Expenses			
Expenses in Respect of Properties		-	
Establishment Expenses		2,03,91,455	
Legal & Professional Fees		-	
Audit Fees		-	
Contribution & Fees		-	
Capital Expenditure - Investment in Fixed Assets		3,84,194	2,07,75,649
Total B			2,07,75,649
Expenditure on Object of the Trust:			
Religious		-	
Medical Purpose		4,58,19,314	
Educational		-	
Relief of Poverty		-	
Other Charitable Objects		-	
Capital Expenditure Claimed to Application of Income		-	4,58,19,314
Total C			4,58,19,314
Exemption upto 85%			-
Total B+C			6,65,94,963
Expenditure in Excess of Income		-	(2,70,04,326)
Less : Accumulation Setoff for Past Accumulations			71,44,550
Income for Tax			(1,98,59,776)
Estimated Current Year's Accumulation			-
Income Chargeable to Tax			-

Donor	Wish Gift		Wish Travel	Development Expenses	Admin Charges	Wish to Travel	Salary & Professional Fees	Official Rent	Office Supplies, Cleaning Etc	Monitoring & Evaluation Visit
	Normal Account	FCRA Account								
Alphagrep Expenses	22,999	7,52,392	11,700	5,600	-	-	-	-	-	-
Borosil Expenses	1,93,003	17,30,531	35,520	12,800	-	-	-	-	-	-
Cipla Expenses	24,85,791	-	1,08,932	1,24,356	-	-	-	-	-	-
Citi Bank NA (CBNA)	-	1,64,515	-	8,200	(43,185)	-	-	-	-	-
Citi Coprate Finance IND LTD Expenses	-	18,700	-	-	(4,101)	-	-	-	-	-
Citi Coprate Services IPL ESC Expenses	-	6,19,610	22,200	5,900	(1,60,990)	-	-	-	-	-
CITI EXPENSES	-	-	-	-	2,12,088	-	-	-	-	-
Citi Group Global Expense	-	17,486	-	-	(3,812)	-	-	-	-	-
Disney DBIPC - Expenses	-	13,613	300	-	(2,754)	-	-	-	-	-
Disney Expenses	14,759	22,67,937	83,700	53,720	8,471	2,54,864	-	-	-	-
Disney Star- Expenses	-	13,583	700	-	(2,384)	-	-	-	-	-
Disney UTV-Expenses	-	12,108	600	624	(3,333)	-	-	-	-	-
Goa Medical Expenses	-	95,564	4,800	-	-	-	-	-	-	-
Hassan Donor Expenses	-	25,495	-	-	-	-	-	-	-	-
Innerwheel Expenses	-	92,860	3,000	220	-	-	-	-	-	-
Lubrizol Expenses	-	14,93,312	55,500	37,216	-	-	-	-	-	-
MAW EXPENSES	-	4,10,892	3,300	-	-	-	-	-	-	-
MAWI EXPENSES	-	4,57,980	21,900	19,090	-	-	-	-	-	-
IMK Hamied Foundation- Human Capital	-	-	-	-	-	-	-	-	-	-
IMK Hamied Foundation-Varanasi	30,54,128	589	75,500	68,916	-	-	12,08,467	1,00,620	51,832	73,960
Rotary Expenses	-	82,065	-	6,600	-	-	4,15,959	-	-	-
St. Jude Expenses	-	-	-	51	-	-	-	-	-	-
Tata Investment Expenses	-	1,79,209	4,800	-	-	-	-	-	-	-
XYZ Expenses	-	83,641	3,000	2,560	-	-	-	-	-	-
VOLUNTEER / INTERN-STIPENT	-	-	-	-	-	-	-	-	-	-
Wish to Travel	-	-	-	-	-	37,650	-	-	-	-
Total	57,70,680	85,32,084	4,35,452	3,45,853	-	2,92,514	16,32,093	1,00,620	51,832	73,960

AK Anand

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