



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of Board
Child Fund India
New Delhi

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of Child Fund India, which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2023, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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.

Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 the management.
 - Conclude on the appropriateness of society'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 the society'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 the society 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.
8. We communicate with the 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.



Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2023:
- Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - Receipts and disbursements are properly and correctly shown in the accounts;
 - The cash balance, vouchers, bank book etc. are in custody of Director Finance and the same are in agreement with Books of account on the date of our audit.
 - In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
 - Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
 - In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
 - In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
 - In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426



Place: New Delhi
Date: 13.09.2023
UDIN: 23057426BGTJOT5573

Child Fund India

Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

BALANCE SHEET AS AT 31ST,MARCH,2023

	SCHEDULE	AMOUNT IN INR	
		F.Y.2022-23	F.Y.2021-22
SOURCES OF FUND			
I. FUND BALANCES:			
a.General Fund	[01]	9,54,45,163	8,03,41,302
b.Asset Fund	[02]	1,56,62,128	1,17,56,163
c.Project Fund	[03]	4,64,40,658	2,30,13,834
d.Corporus Fund		4,39,037	4,39,037
TOTAL Rs.		15,79,86,986	11,55,50,337
APPLICATION OF FUND			
I.FIXED ASSETS	[04]	1,56,62,128	1,17,56,163
II.INVESTMENTS	[05]	3,90,814	5,94,87,068
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[06]	3,40,76,529	2,67,24,946
b.Other Current Assets	[07]	8,18,014	6,83,873
c.Cash & Bank Balance	[08]	13,33,62,610	6,80,76,514
	A	16,82,57,154	9,54,85,333
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	2,63,23,109	5,11,78,227
	B	2,63,23,109	5,11,78,227
NET CURRENT ASSETS	[A - B]	14,19,34,044	4,43,07,106
TOTAL Rs.	[I+II]	15,79,86,986	11,55,50,337

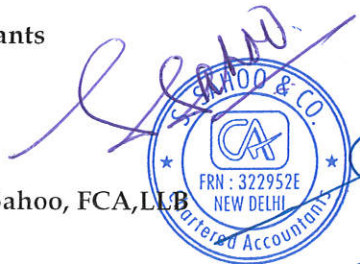
Significant Accounting Policies and Notes to Accounts [17]

The schedules referred to above form an Integral part of the Balance Sheet.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Child Fund India

CA (Dr.) Subhajit Sahoo, FCA,LLB
Partner
M No. 057426



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Place :New Delhi
Date : 13.09.2023
UDIN: 23057426BGTJOT5573

Child Fund India

Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

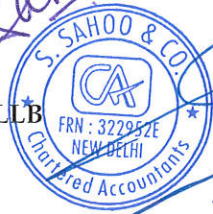
SCHEDULE	Amount in INR		
	F.Y.2022-23	F.Y.2021-22	
I. INCOME			
Grants	[10]	60,03,35,354	82,35,56,283
Donation		87,20,118	1,09,69,142
Interest Income	[11]	36,89,961	70,38,890
Other Income		87,988	2,50,000
		61,28,33,421	84,18,14,315
II. EXPENDITURE			
Expenditure on objects of the society			
Relief to the Poor Projects	[12]	27,46,35,228	19,36,39,519
Livelihood Projects	[13]	7,75,19,441	33,23,52,711
Education Projects (Non-Formal)	[14]	2,77,06,456	2,28,42,050
Preventive Healthcare Programme	[15]	10,78,78,669	18,68,57,723
Operating Expenses	[16]	9,95,57,519	9,06,80,043
Non Recurring Expenses		1,04,32,247	82,19,696
Depreciation	[04]	65,26,282	44,92,115
Depreciation transferred to Asset Fund	[04]	65,26,282	44,92,115
		59,77,29,560	83,45,91,742
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	1,51,03,862	72,22,573
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		1,51,03,862	72,22,573
Significant Accounting Policies and Notes to Accounts	[17]		

The schedules referred to above form an Integral part of the Income & Expenditure Account.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Child Fund India

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426



Secretary



Treasurer

Place : New Delhi
Date : 13.09.2023
UDIN : 23057426BGTJOT5573

Child Fund India

Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

	Amount in INR		
	SCHEDULE	F.Y.2022-23	F.Y.2021-22
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		41,107	22,109
Cash at Bank		6,80,35,407	6,01,14,089
Fixed Deposits		5,94,87,068	5,69,24,049
		12,75,63,582	11,70,60,247
Grants		62,37,62,178	80,69,71,067
Donation		87,20,118	1,09,69,142
Interest Income		36,89,961	70,38,890
Other Income		87,988	2,50,000
TOTAL Rs.		76,38,23,827	94,22,89,346
PAYMENT			
Expenditure on objects of the society			
Relief to the Poor Projects		27,46,35,228	19,36,39,519
Livelihood Projects		7,75,19,441	33,23,52,711
Education Projects (Non-Formal)		2,77,06,456	2,28,42,050
Preventive Healthcare Programme		10,78,78,669	18,68,57,723
Operating Expenses		9,95,57,519	9,06,80,043
Non Recurring Expenses		1,04,32,247	82,19,696
Current Liabilities Paid during the year		2,48,55,118	-4,15,25,072
Loans, Advances and Deposit		74,85,724	2,16,59,094
Cash & Bank Balance c/d			
Cash in Hand		26,829	41,107
Cash at Bank		13,33,35,782	6,80,35,407
Fixed Deposits		3,90,814	5,94,87,068
		13,37,53,424	12,75,63,582
TOTAL Rs.		76,38,23,827	94,22,89,346

Significant Accounting Policies and Notes to Accounts [17]

The schedules referred to above form an Integral part of the Receipts & Payment Account.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Child Fund India

CA (Dr.) Subhajit Sahoo, FCA, IILB
Partner
M No. 057426

Secretary

Treasurer

Place :New Delhi
Date : 13.09.2023
UDIN: 23057426BGTJOT5573

Child Fund India

Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

Schedules forming part of financial statements

	F.Y.2022-23	F.Y.2021-22
<u>SCHEDULE [01] : GENERAL FUND</u>		
Balance at the beginning of the year	8,03,41,302	7,31,18,728
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	1,51,03,862	72,22,573
TOTAL Rs.	9,54,45,163	8,03,41,302
<u>SCHEDULE [02] : ASSET FUND</u>		
Balance at the beginning of the year	1,17,56,163	80,28,582
Add: Assets Purchased During The Year	1,04,32,247	82,19,696
Less: Depreciation Charged during the year transferred from Income & Expenditure Account	65,26,282	44,92,115
TOTAL Rs.	1,56,62,128	1,17,56,163
<u>SCHEDULE [03] : PROJECT FUNDS</u>		
Balance at the beginning of the year	2,30,13,834	3,95,99,050
Add: Funds received during the year	62,38,94,504	81,79,40,209
Less: Transferred to Income & Expenditure Account	60,04,67,681	83,45,25,425
TOTAL Rs.	4,64,40,658	2,30,13,834
<u>SCHEDULE [05] : INVESTMENT</u>		
Fixed Deposits with Bank	3,90,814	5,94,87,068
TOTAL Rs.	3,90,814	5,94,87,068
<u>SCHEDULE [06] : LOANS AND ADVANCES</u>		
Account Receivable & Advances	1,19,63,950	49,73,380
Security Deposit	2,21,12,579	2,17,51,566
TOTAL Rs.	3,40,76,529	2,67,24,946
<u>SCHEDULE [07] : OTHER CURRENT ASSETS</u>		
Prepaid Expenses	8,18,014	6,83,873
TOTAL Rs.	8,18,014	6,83,873
<u>SCHEDULE [08] : CASH & BANK BALANCE</u>		
Cash in hand	26,829	41,107
Cash at Bank	13,33,35,782	6,80,35,407
TOTAL Rs.	13,33,62,610	6,80,76,514
<u>SCHEDULE [09] : CURRENT LIABILITIES</u>		
Statutory Liabilities Payable	58,99,960	91,99,639
Expenses Payable	1,46,95,836	3,45,65,658
Provision for compensated absences	57,27,313	74,12,931
TOTAL Rs.	2,63,23,109	5,11,78,227



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Audited Financial Statements F.Y. 2022-23



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SCHEDULE [10] : GRANTS**Grant Received during the year****Foreign Contribution:**

ChildFund Internatioanl USA	35,50,86,392	25,74,35,275
The Hongkong and Shanghai Banking Corporation Ltd.	2,79,60,920	2,35,46,151
Citi Bank	5,13,70,137	25,19,03,271
Project HOPE	11,04,116	7,73,94,374
ChildFund Deutschland	8,10,880	61,52,972
Western Sydney University	17,39,100	-
ChildFund Korea	-	35,98,564
ChildFund New Zealand	-	7,30,000
Barnfonden Insamlingsstifte Lse	1,62,58,099	4,19,97,092
Give Foundation	47,81,632	90,70,215
Opportunity International Inc	1,37,34,305	14,45,400
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	47,28,45,581	67,32,73,314
Add: Project Fund balance at the beginning of the year	1,48,60,036	2,01,52,321
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	48,77,05,617	69,34,25,636
Less: Project Fund balance at the end of the year	2,95,70,873	1,48,60,036
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Sub Total - Foreign Source	45,81,34,744	67,85,65,599

Local Fund:

State AIDS Control Society	5,07,47,292	6,68,11,951
Bharat Petroleum Corporation Ltd	-	4,56,330
HCL Foundation	93,80,173	50,43,377
Citi Global Markets India Private Ltd	50,98,592	2,50,00,000
GIVE Foundation	-	1,24,57,292
Oak North Global Private Limited	21,32,020	-
KK Birla Memorial Society	46,94,001	-
Kurlon	-	5,51,550
Bal Raksha Bharat	4,14,300	-
UNICEF	18,46,091	77,81,773
IPE Global Private Limited	6,91,51,657	-
ALTRY Foundation	-	17,20,265
KIMBERLY CLARK	-	25,00,000
Scientific Games	-	5,00,000
State Street Corporate Services Mumbai Private Limited	-	70,00,000
TECHNICLOR INDIA	-	27,04,678
Coromandel International Ltd.	3,90,058	-
Atlas Copco India Ltd	43,24,100	-
WNS Global Service P ltd	27,38,313	11,70,537
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	15,09,16,597	13,36,97,753
Add: Project Fund balance at the beginning of the year	81,53,798	1,94,46,729
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	15,90,70,395	15,31,44,482
Less: Project Fund balance at the end of the year	1,68,69,785	81,53,798
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Sub Total - Local Source	14,22,00,610	14,49,90,684

TOTAL Rs.**60,03,35,354** **82,35,56,283****SCHEDULE [11] : INTEREST INCOME**

Bank Interest	36,74,601	70,38,890
Interest on IT Refund	15,360	-
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TOTAL Rs.	36,89,961	70,38,890



Audited Financial Statements F.Y. 2022-23



SCHEDULE [12]: RELIEF TO THE POOR PROJECTS**Foreign Funds**

Child Support Programme	23,22,98,086	14,39,72,605
Covid-19 response under CBLCII/PACE PROJECT	-	89,343
Community Support Programme	3,71,24,047	1,97,46,751

Local Funds

Sustainable Nutrition Education & Health-Copalamba/ ACUITYKP	-	24,75,928
Poor And Vulnerable Communitiesaccess To Improved Wash Facilities And Services To Contain The Spread Of Covid-19"	21,84,555	40,79,402
Promoting Continuity of learning and livelihood regeneration assistance to COVID -19 affected Rural Families and Children.	-	2,81,188
Promoting Hygiene and Sanitation practices among children of Urban slums	-1,06,360	93,07,770
Other Miscellaneous Programme	-	1,21,29,701
ALTRY FD- CYCLONE-YAAS	-	14,70,869
UNICEF-CHILD FRIEDNLY	31,34,901	85,961

TOTAL

27,46,35,228	19,36,39,519
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SCHEDULE [13]: LIVELIHOOD PROGRAMMES**Foreign Funds**

Women Empowerment Programme - HSBC	2,47,72,662	76,89,507
Women Empowerment Programme - Barnfonden	1,02,81,618	3,30,85,887
Vocational Training Program for Youth- Hyderabad	-	16,49,007
Vocational Training Program for Youth- Mumbai	-	10,42,571
Women Empowerment Programme - Citi	3,76,55,255	24,61,58,119
Ensuring Sustainable livelihood for COVID 19 impacted families	-	1,77,27,620
Support to vulnerable families and protecting rights of children	8,65,039	-

Livelihood Projects

Women Empowerment Programme	39,44,867	2,50,00,000
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TOTAL

7,75,19,441	33,23,52,711
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SCHEDULE [14]: EDUCATION PROJECTS (Non-formal)**Foreign Funds**

Protective, Enabling, Accountable and Child Friendly Environments	1,01,49,845	85,09,242
Climate Ready and Child-Friendly School Project	31,23,965	72,09,123
Youth Digital Content Creation Cultures	11,60,305	-

Local Funds

Implementing,Promoting effective and Context based Initiation of Learning	40,11,658	60,25,049
Promoting Effective and Context Based Initiation of Learning for Life	-	8,40,879
Assistance to Children Studying in Government Schools in Delhi	-	97,186
Assistance to Children Studying in Government Schools at Bangalore	35,098	1,60,571
Support Classes and neighbourhood sessions for learning -OAK North	18,76,519	
PENCIL - KKBMS	69,37,949	
Children Empowerment Project	4,11,117	

TOTAL

2,77,06,456	2,28,42,050
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SCHEDULE [15]: PREVENTIVE HEALTHCARE PROGRAMME**Foreign Funds**

Covid Relief & Immunization Project	27,13,198	5,40,58,010
Project HOPE- Covid Relief ,Immunization Project & Mental Health)	23,07,404	4,99,06,578
OPP.INTERNAT -INC-POWER 5 CAMP	51,37,896	1,08,445
Covid Immunization	-	

Local Funds

National AIDS Control Programme- Andhra Pradesh	3,71,31,622	3,73,73,931
National AIDS Control Programme- Telangana	1,83,75,243	1,96,90,238

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National AIDS Control Programme- Jagitla	17,13,804	15,47,322
National AIDS Control Programme- TI Ramagundam	19,52,162	18,07,168
Covid Relief & Vacaniation Programme	3,41,85,665	2,23,66,031
Quality health care to adoloscent girls and women	9,40,648	-
Swash Project	14,61,603	-
TB MukT India- IPE global	19,59,423	-
TOTAL	10,78,78,669	18,68,57,723

SCHEDULE [16]: OPERATING EXPENSES

Staff Salaries and Related Benefits	5,95,88,258	4,81,71,121
Rent	34,65,200	56,18,551
Insurance	1,44,410	97,396
Audit Fees	18,66,851	10,78,978
Communication Charges	43,97,266	60,89,515
Bank Charges	43,342	81,877
Professional Fees and Consultancy Charges	49,83,241	1,46,53,984
Security Services	5,86,194	12,30,639
Travelling Expenses	56,97,965	27,62,933
Board Meeting Expenses	1,43,084	-
Office Supplies and Utilities	1,86,41,708	1,08,95,051
TOTAL	9,95,57,519	9,06,80,043



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4.A Project Fund

Particulars	Balance as at 1-Apr-22	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-23
Foreign Fund						
Relief of the Poor Projects						
Child Support Programme	(1,87,02,355)	27,94,07,685	-	26,07,05,330	25,78,98,634	28,06,697
Community Support Programme	2,36,28,581	7,56,78,707	-	9,93,07,288	7,44,40,441	2,48,66,847
Livelihood Projects						
Women Empowerment Programme - Barnfondon	46,50,107	1,01,41,508	-	1,47,91,615	1,46,84,976	1,06,639
Women Empowerment Programme - Citi	-	5,13,70,137	-	5,13,70,137	5,13,70,137	-
Women Empowerment Programme - HSBC	-	2,79,60,920	-	2,79,60,920	2,85,65,928	(6,05,008)
Support to vulnerable families and protecting rights of children	-	6,27,403	-	6,27,403	13,70,133	(7,42,730)
Education Projects (Non-Formal)						
Climate Ready and Child-Friendly School Project	30,66,378	-	-	30,66,378	32,56,368	(1,89,990)
PEACE - Protective, Enabling, Accountable and Child Friendly Environments	37,26,283	61,16,591	76,474	99,19,348	1,27,70,721	(28,51,373)
Youth Digital Content Creation Cultures	-	17,39,100	-	17,39,100	17,39,100	-
Medical Relief-(Preventive Healthcare Projects)						
Covid Relief & Immunization Project	(48,45,176)	47,81,632	-	(63,544)	29,53,493	(30,17,037)
Project HOPE- Covid Relief ,Immunization Project & Mental Health)	19,99,263	11,04,116	-	31,03,379	31,03,379	-
OPP.INTERNAT -INC-POWER 5 CAMP	13,36,955	14,45,400	-	27,82,355	27,82,355	-
OPP.INTERNAT -INC-POWER 5 CAMP	-	1,22,88,905	-	1,22,88,905	30,92,076	91,96,829
Covid Immunization	-	1,83,477	-	1,83,477	1,83,477	-
Total Foreign Fund	1,48,60,036	47,28,45,581	76,474	48,77,82,091	45,82,11,218	2,95,70,873
Local Fund						
Relief of the Poor Projects						
Promoting Hygiene and Sanitation practices among children of Urban slums	(6,18,484)	-	-	(6,18,484)	(6,18,484)	-
Poor And Vulnerable Communitiesaccess To Improved Wash Facilities And	(56,982)	9,54,457	-	8,97,475	21,99,696	(13,02,221)
Services To Contain The Spread Of Covid-19"	-	-	-	-	-	-
UNICEF-CHILD FRIEDNLY	17,68,747	8,91,634	-	26,60,381	31,49,676	(4,89,295)
Other Community Support / Miscellaneous Programme	36,35,982	-	-	36,35,982	36,35,982	-
Livelihood Projects						
Women Empowerment Programme	-	50,98,592	-	50,98,592	50,98,592	-
Education Projects (Non-Formal)						
Implementing,Promoting effective and Context based Model of Learning	(46,45,735)	93,80,173	55,852	47,90,290	47,90,290	-

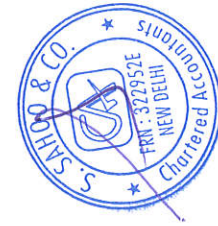


Audited Financial Statements F.Y. 2022-23

4.A Project Fund

Particulars	Balance as at 1-Apr-22	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-23
Support Classes and neighbourhood sessions for learning -OAK North	-	21,32,020	-	21,32,020	21,32,020	-
PENCIL - KKBMS	-	46,94,001	-	46,94,001	76,13,726	(29,19,725)
Children Empowerment Project	-	4,14,300	-	4,14,300	4,14,300	-
Assistance to Children Studying in Government Schools at Bangalore	35,098	-	-	35,098	35,098	-
Medical Relief-(Preventive Healthcare Projects)						
National AIDS Control Programme- Andhra Pradesh	33,71,206	3,93,47,100	-	4,27,18,306	3,72,14,452	55,03,854
National AIDS Control Programme- Telangana	19,11,942	98,08,730	-	1,17,20,672	1,88,86,433	(71,65,761)
National AIDS Control Programme- Jaggita	6,88,717	5,37,194	-	12,25,911	18,02,570	(5,76,659)
National AIDS Control Programme- TI Ramagundam	3,99,770	10,54,268	-	14,54,038	20,30,266	(5,76,228)
Covid Relief & Vaccination Programme (IPE Global)	(30,000)	5,86,92,551	-	5,86,62,551	3,63,56,332	2,23,06,219
Covid Relief & Vaccination Programme (Technicolor)	11,91,288	-	-	11,91,288	11,91,288	-
Covid Relief & Vaccination Programme (WNS)	5,02,248	27,38,313	-	32,40,561	32,40,561	-
Quality health care to adoloscent girls and women	-	3,90,058	-	3,90,058	10,39,492	(6,49,434)
Swash Project	-	43,24,100	-	43,24,100	20,36,934	22,87,166
TB Mukht India- IPE global	-	1,04,59,106	-	1,04,59,106	1,00,07,237	4,51,869
Total Local Fund	81,53,798	15,09,16,597	55,852	15,91,26,247	14,22,56,462	1,68,69,785
Grand Total (Foreign Fund + Local Fund)	2,30,13,834	62,37,62,178	1,32,326	64,69,08,339	60,04,67,681	4,64,40,658

* As agreed with donor agencies society has allocated the interest income as own-means of contribution to projects.



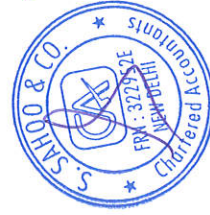
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Child Fund India

Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

Schedule: 04 FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION			WRITTEN DOWN		RATE OF DEPRN
	As At	ADDITIONS		As at	UPTO	FOR THE	UPTO	VALUE		
	01.04.22	Before 01.10.2022	After 01.10.2022	31.03.2023	31.03.22	YEAR	31.03.23	AS AT 31.03.23	AS AT 31.03.22	
Furnitures and Fixtures	27,13,141	6,50,572	1,24,017	34,87,730	13,07,786	2,11,794	15,19,580	19,68,150	14,05,355	10%
Office Equipment	54,90,422	17,55,699	3,74,275	76,20,396	30,57,836	6,56,313	37,14,149	39,06,247	24,32,586	15%
Vehicles	44,21,329	4,05,490	1,07,956	49,34,775	34,34,907	2,16,884	36,51,791	12,82,984	9,86,422	15%
Computers & Laptops	1,62,11,535	63,28,619	6,85,619	2,32,25,773	92,79,735	54,41,291	1,47,21,026	85,04,747	69,31,800	40%
TOTAL	2,88,36,427	91,40,380	12,91,867	3,92,68,674	1,70,80,264	65,26,282	2,36,06,546	1,56,62,128	1,17,56,163	



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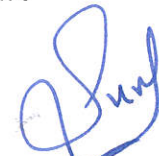
Child Fund India
Plot No. 1, 1st Floor, Deen Dayal Upadhyaya Marg, New Delhi-110002

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2023.**

A. SIGNIFICANT ACCOUNTING POLICIES

- 1. Background:** The Society is registered under Societies Registration Act, 1860 vide no. S/15160 dated 31 December 1984 under State of Delhi and is also registered under Sec. 12A(a) of the Income Tax Act, 1961. Child Fund India strives to ensure that deprived, excluded and vulnerable children have the capacity to improve their lives and become young adults, parents and leaders who inspire lasting and positive change in their communities. Child Fund India promotes communities whose individuals and institutions participate in valuing, protecting, and advancing the worth and rights of children.
- 2. Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
- 3. Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased during the year are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) Fixed Assets are shown at Written Down Value in the Balance Sheet.
 - c) No revaluation of fixed assets was made during the year.



4. Depreciation: Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

5. Investment: All investments are valued at cost price.

6. Revenue Recognition: - Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured. Fund received specifically towards Child Development among DEV (deprived excluded and vulnerable) category for identified children and their communities is categorized as "Relief of the poor-children" and DFC (designated funds for children).

In consonance with the Covenants (Grant Agreements with the Donors), the Grants are recognized as Income to the extent they are utilized in the respective year/s. The balance of unutilized Grants – which in terms of the Grant Agreements, are specifically restricted / agreed to belong to the Donor/s are carried forward in the respective Project Fund Account as Donor/s Funds to be utilized in the subsequent years.

7. Expenditure: Expenses are recorded on accrual basis.

8. Income Taxes: Child Fund India is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

9. Employee /Retirement Benefits:

a. **Provident Fund:** The organisation is registered with Employees Provident Fund Organisation (EPFO) and such EPF benefits has been provided to all eligible employees of the organisation.



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- b. **Gratuity:** Child Fund India provides gratuity, a defined benefit retirement plan, to its eligible employees. In accordance with the Payment of Gratuity Act, 1972, the gratuity plan provides a lump sum payment to the eligible employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's basic salary and tenure of employment with Child Fund India. The amount deposited in the LIC Gratuity is debited to the Income and Expenditure Account.
- c. **Compensated Absences:** Liability in respect of compensated absences becoming due and expected to be availed or encashed is recognised on the basis of value of estimated amount required to be paid or estimated value of benefits expected to be availed by the employees.

B. NOTES TO ACCOUNTS

1. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
2. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Child Fund India.
3. Fixed Assets Register is being compiled, difference if any between the financial records and physical verification of assets can be ascertained only on completion of the respective works.
4. The balance of receivable / payables are subjected to third party confirmation.

5. The Organization is registered under :

- a) Under section 12A of the Income Tax Act, 1961 vide registration No. AAATC4960BE19855 dated 23.09.2021. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.



b) Foreign Contribution Regulation Act, 2010 vide registration no. - 231650315 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2021-22 before the due date.

c) PAN of the Organization is AAATC4960B.

d) TAN of the organization is DELC07722B.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Child Fund India

CA. (Dr.) Subhajit Sahoo, FCA, IILB
Partner
M No. 057426



Secretary



Treasurer

Place :New Delhi
Date : 13.09.2023

UDIN: 23057426BGTJOT5573