

Childfund India

2nd Mezzanine Floor, B Section, 26 Okhla Industrial Estate, Phase III, South East Delhi, New Delhi - 110020

BALANCE SHEET AS AT 31ST, MARCH, 2024

SOURCES OF FUND	SCHEDULE	AMOUNT IN INR	
		F.Y.2023-24	F.Y.2022-23
I. FUND BALANCES:			
a.General Fund	[01]	10,21,80,569	8,76,72,649
b.Asset Fund	[02]	1,20,29,698	1,56,62,128
c.Project Fund	[03]	1,15,42,774	5,42,13,172
d.Corporus Fund		4,39,037	4,39,037
TOTAL Rs.		12,61,92,078	15,79,86,987
APPLICATION OF FUND			
I.FIXED ASSETS			
	[04]	1,20,29,698	1,56,62,128
II.INVESTMENTS			
	[05]	3,54,14,556	3,90,814
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[06]	2,35,33,819	3,40,76,529
b.Other Current Assets	[07]	4,94,282	8,18,014
c.Cash & Bank Balance	[08]	5,89,73,619	13,33,62,610
	A	8,30,01,721	16,82,57,154
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	42,53,897	2,63,23,108
	B	42,53,897	2,63,23,108
NET CURRENT ASSETS	[A - B]	7,87,47,824	14,19,34,045
TOTAL Rs.	[I+II]	12,61,92,078	15,79,86,987
Significant Accounting Policies and Notes to Accounts	[17]		

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

For & on behalf :
SPRM & CO LLP
 Chartered Accountants
 FR No. E300278

For & on behalf :
Child Fund India

U. Mohan Manikantam
 CA Mohan Manikantam M.
 Partner
 M No. 314216
 Place :New Delhi
 Date: 29.08.2024

[Signature]
 Secretary

[Signature]
 Treasurer



Childfund India

2nd Mezzanine Floor, B Section, 26 Okhla Industrial Estate, Phase III, South East Delhi, New Delhi - 110020

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

	SCHEDULE	Amount in INR	
		F.Y.2023-24	F.Y.2022-23
<u>I. INCOME</u>			
Grants	[10]	33,91,89,072	59,25,62,840
Donation		1,02,53,255	87,20,118
Interest Income	[11]	30,62,820	36,89,961
Service Agreement Income		1,01,71,857	-
Other Income		2,809	87,988
		36,26,79,814	60,50,60,907
<u>II. EXPENDITURE</u>			
Expenditure on objects of the society			
Relief to the Poor Projects	[12]	14,64,31,359	27,46,35,229
Livelihood Projects	[13]	4,68,63,823	7,75,19,441
Education Projects (Non-Formal)	[14]	1,17,04,933	2,77,06,456
Preventive Healthcare Programme	[15]	10,12,36,525	10,78,78,668
Operating Expenses	[16]	7,06,93,867	9,95,57,519
Non Recurring Expenses		9,26,915	1,04,32,247
Other Expenses		1,95,639	-
Depreciation	[04]	45,59,345	65,26,282
Depreciation transferred to Asset Fund	[04]	45,59,345	65,26,282
		37,80,53,062	59,77,29,560
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	-1,53,73,248	73,31,347
IV. EXCESS OF EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		-1,53,73,248	73,31,347

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 :
SPRM & CO LLP
 Chartered Accountants
 FR No. E300278

For & on behalf :
Child Fund India

U. Mohan Manikantam
 CA Mohan Manikantam M.
 Partner
 M No. 314216
 Place : New Delhi
 Date: 29.08.2024

[Signature]
 Secretary

[Signature]
 Treasurer



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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2024

	Amount in INR		
	SCHEDULE	F.Y.2023-24	F.Y.2022-23
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		26,829	41,107
Cash at Bank		13,33,35,782	6,80,35,407
Fixed Deposits		3,90,815	5,94,87,068
		13,37,53,425	12,75,63,582
Grants		33,31,40,025	62,37,62,178
Donation		1,02,53,255	87,20,118
Interest Income		30,58,487	36,89,961
Service Agreement Income		1,01,71,857	-
Other Income		2,809	87,988
Loans, Advances & Deposits		1,08,70,776	-
TOTAL Rs.		50,12,50,635	76,38,23,827
PAYMENT			
Expenditure on objects of the society			
Relief to the Poor Projects		14,64,31,359	27,46,35,228
Livelihood Projects		4,68,63,823	7,75,19,441
Education Projects (Non-Formal)		1,17,04,933	2,77,06,456
Preventive Healthcare Programme		10,12,36,525	10,78,78,669
Operating Expenses		7,06,93,867	9,95,57,519
Non Recurring Expenses		9,26,915	1,04,32,247
Grants refunded		67,40,183	-
Other expenses		1,95,639	-
Current Liabilities Paid during the year		2,20,69,214	2,48,55,118
Loans, Advances and Deposit		-	74,85,724
Cash & Bank Balance c/d			
Cash in Hand		20,448	26,829
Cash at Bank		5,89,53,172	13,33,35,782
Fixed Deposits		3,54,14,556	3,90,815
		9,43,88,175	13,37,53,426
TOTAL Rs.		50,12,50,635	76,38,23,827

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 :
SPRM & CO LLP
 Chartered Accountants
 FR No. E300278

For & on behalf :
Child Fund India

M. Mohan Manikantam

CA Mohan Manikantam M.
 Partner
 M No. 314216
 Place :New Delhi
 Date: 29.08.2024

[Signature]
 Secretary

[Signature]
 Treasurer



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Schedules forming part of financial statements

	F.Y.2023-24	F.Y.2022-23
<u>SCHEDULE [01] : GENERAL FUND</u>		
Balance at the beginning of the year	8,76,72,649	8,03,41,302
Add: Excess of Income over Expenditure	-1,53,73,248	73,31,347
Transferred from Project Fund	2,98,81,168	-
TOTAL Rs.	10,21,80,569	8,76,72,649
<u>SCHEDULE [02] : ASSET FUND</u>		
Balance at the beginning of the year	1,56,62,128	1,17,56,163
Add: Assets Purchased During The Year	9,26,915	1,04,32,247
Less: Depreciation Charged during the year transferred from Income & Expenditure Account	45,59,345	65,26,282
TOTAL Rs.	1,20,29,698	1,56,62,128
<u>SCHEDULE [03] : PROJECT FUNDS</u>		
Balance at the beginning of the year	5,42,13,172	2,30,13,834
Add: Funds received during the year	33,37,65,939	62,38,94,504
Less: Grants refunded during the year	67,40,183	-
Less: Transferred to Income & Expenditure Account (as per Annexure A) As per Annexure A - TOTAL Rs.	33,98,14,986	59,26,95,167
TOTAL Rs.	4,14,23,942	5,42,13,172
Less: Transferred to General Fund (Opening balance of Service Income)	2,98,81,168	-
TOTAL Rs.	1,15,42,774	5,42,13,172
<u>SCHEDULE [06] : LOANS AND ADVANCES</u>		
Account Receivable & Advances	1,28,83,250	1,19,63,950
Security Deposit	1,06,50,569	2,21,12,579
TOTAL Rs.	2,35,33,819	3,40,76,529
<u>SCHEDULE [07] : OTHER CURRENT ASSETS</u>		
Prepaid Expenses	4,94,282	8,18,014
TOTAL Rs.	4,94,282	8,18,014
<u>SCHEDULE [08] : CASH & BANK BALANCE</u>		
Cash in hand	20,448	26,829
Cash at Bank	5,89,53,172	13,33,35,782
TOTAL Rs.	5,89,73,619	13,33,62,610
<u>SCHEDULE [09] : CURRENT LIABILITIES</u>		
Statutory Liabilities Payable	8,54,528	58,99,960
Expenses Payable	29,52,854	1,46,95,836
Provision for compensated absences	4,46,514	57,27,313
TOTAL Rs.	42,53,896	2,63,23,109



SCHEDULE [10] : GRANTS

Grant Received during the year

Foreign Contribution:

ChildFund International USA	14,38,33,950	35,50,86,392
The Hongkong and Shanghai Banking Corporation Ltd.	4,23,24,031	2,79,60,920
Childfund Sweden	1,94,21,524	-
Childfund Germany	96,30,115	-
Childfund Australia	54,42,415	-
Childfund France	52,15,500	-
Citi Bank	-	-
Project HOPE	-	5,13,70,137
ChildFund Deutschland	-	11,04,116
Give Foundation	65,61,623	8,10,880
Opportunity International Inc	27,58,362	47,81,632
Western Sydney University	28,51,333	1,37,34,305
Barnfonden Insamlingsstifte Lse	-	17,39,100
	-	1,62,58,099
	<u>23,80,38,853</u>	<u>47,28,45,581</u>
Add: Project Fund balance at the beginning of the year	2,95,70,873	1,48,60,036
	<u>26,76,09,726</u>	<u>48,77,05,617</u>
Less: Project Fund balance at the end of the year	2,42,67,296	2,95,70,873
Sub Total - Foreign Source	<u>24,33,42,430</u>	<u>45,81,34,744</u>

Local Fund:

State AIDS Control Society (net of refund)	6,03,99,845	5,07,47,292
HCL Foundation	-	93,80,173
Citi Global Markets India Private Ltd	-	50,98,592
Oak North Global Private Limited	42,54,800	21,32,020
KK Birla Memorial Society	97,03,266	46,94,001
Bal Raksha Bharat	-	4,14,300
UNICEF	13,02,221	18,46,091
IPE Global Private Limited	-	6,91,51,657
Coromondel International Ltd.	-	3,90,058
Atlas Copco India Ltd	93,48,167	43,24,100
AMWAY	33,52,690	-
WNS Global Service P Ltd	-	27,38,313
	<u>8,83,60,989</u>	<u>15,09,16,597</u>
Add: Project Fund balance at the beginning of the year	2,46,42,299	81,53,798
	<u>11,30,03,288</u>	<u>15,90,70,395</u>
Less: Project Fund balance at the end of the year	1,71,56,646	2,46,42,299
Sub Total - Local Source	<u>9,58,46,642</u>	<u>13,44,28,096</u>

TOTAL Rs.

33,91,89,072 59,25,62,840

SCHEDULE [11] : INTEREST INCOME

Bank Interest	30,62,820	36,74,601
Interest on IT Refund	-	15,360
TOTAL Rs.	<u>30,62,820</u>	<u>36,89,961</u>



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

Child Support Programme	10,92,39,087	23,22,98,086
Community Support Programme	3,47,15,489	3,71,24,047

Local Funds

Poor And Vulnerable Communities access To Improved Wash Facilities And Services To Contain The Spread Of Covid-19"		21,84,555
Promoting Hygiene and Sanitation practices among children of Urban slums		-1,06,360
Community Support Programme	29,66,078	-
UNICEF-CHILD FRIENDLY	-4,89,295	31,34,901

TOTAL

14,64,31,359	27,46,35,229
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SCHEDULE [13]: LIVELIHOOD PROGRAMMES**Foreign Funds**

Women Empowerment Programme - HSBC	3,69,17,172	2,47,72,662
Women Empowerment Programme - Barnfonden	61,67,875	1,02,81,618
Women Empowerment Programme - Citi	-	3,76,55,255
Support to vulnerable families and protecting rights of children	37,78,776	8,65,039

Local Projects

Women Empowerment Programme	-	39,44,867
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TOTAL

4,68,63,823	7,75,19,441
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SCHEDULE [14]: EDUCATION PROJECTS (Non-formal)**Foreign Funds**

Protective, Enabling, Accountable and Child Friendly Environments	-	1,01,49,845
Promotion of Educational and Vocational Training Programs	18,21,392	
Climate Ready and Child-Friendly School Project	-1,89,991	31,23,965
Youth Digital Content Creation Cultures	-	11,60,305

Local Funds

Implementing, Promoting effective and Context based Initiation of Learning Assistance to Children Studying in Government Schools at Bangalore	-5,41,308	40,11,658
Support Classes and neighbourhood sessions for learning -OAK North	-	35,098
PENCIL - KKBMS	25,09,065	18,76,519
Children Empowerment Project	-30,915	69,37,949
	81,36,690	4,11,117

TOTAL

1,17,04,933	2,77,06,456
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SCHEDULE [15]: PREVENTIVE HEALTHCARE PROGRAMME**Foreign Funds**

Covid Relief & Immunization Project	-2,66,622	27,13,198
Project HOPE- Covid Relief ,Immunization Project & Mental Health)	-	23,07,404
OPP.INTERNAT -INC-POWER 5 CAMP	75,61,194	51,37,896

Local Funds

National AIDS Control Programme- Andhra Pradesh	-43,200	3,71,31,622
National AIDS Control Programme- Telangana	1,17,64,838	1,83,75,243
National AIDS Control Programme- Jagitla	-19,801	17,13,804
National AIDS Control Programme- TI Ramagundam	-19,801	19,52,162
Covid Relief & Vaccination Programme	3,23,64,005	3,41,85,665



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Quality health care to adoloscent girls and women
 Swash Project
 TB MukT India- IPE global
 2-0420D
 2-044D
 99-0322D AMWAY

-791 9,40,648
 73,16,897 14,61,603
 4,34,518 19,59,423
 27,98,685 -
 3,68,38,067 -
 25,08,537 -

TOTAL

10,12,36,525 **10,78,78,668**

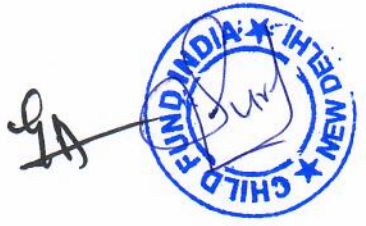
SCHEDULE [16]: OPERATING EXPENSES

Staff Salaries and Related Benefits
 Rent
 Insurance
 Audit Fees
 Communication Charges
 Bank Charges
 Professional Fees and Consultancy Charges
 Security Services
 Travelling Expenses
 Board Meeting Expenses
 Office Supplies and Utilities
 Office Admin Costs

3,34,68,773 5,95,88,258
 34,01,625 34,65,200
 2,10,609 1,44,410
 4,80,246 18,66,851
 19,41,382 43,97,266
 1,36,464 43,342
 76,30,479 49,83,241
 11,05,653 5,86,194
 31,39,146 56,97,965
 3,41,568 1,43,084
 82,23,219 1,86,41,708
 1,06,14,703 -

TOTAL

7,06,93,867 **9,95,57,519**



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2nd Mezzanine Floor, B Section, 26 Okhla Industrial Estate, Phase III, South East Delhi, New Delhi - 110020

Schedule: 04 FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION			WRITTEN DOWN		RATE OF DEPRN	
	As At	ADDITIONS		As at	UPTO	FOR THE	UPTO	VALUE	AS AT 31.03.24		AS AT 31.03.23
	01.04.23	Before 01.10.2023	After 01.10.2023	31.03.2024	31.03.23	YEAR	31.03.24				
Furnitures and Fixtures	3,487,730	351,187	-	3,838,917	1,519,580	231,934	1,751,514	2,087,403	1,968,150	10%	
Office Equipment	7,620,396	108,784	-	7,729,180	3,714,149	602,255	4,316,404	3,412,776	3,906,247	15%	
Vehicles	4,934,775	-	-	4,934,775	3,651,791	192,448	3,844,239	1,090,536	1,282,984	15%	
Computers & Laptops	23,225,773	187,104	279,840	23,692,717	14,721,026	3,532,708	18,253,734	5,438,983	8,504,747	40%	
TOTAL	39,268,674	647,075	279,840	40,195,589	23,606,546	4,559,345	28,165,891	12,029,698	15,662,128		



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Childfund India

2nd Mezzanine Floor, B Section, 26 Okhla Industrial Estate, Phase III, South East Delhi, New Delhi - 110020

Schedule 5 - Investments

Particulars	Creation Date	Maturity Date	Amount as on 31.03.2024	Amount as on 31.03.2023
AXIS BANK FIXED DEPOSIT NO. 915040047008622	30.09.2018	30.09.2024	414,556.00	390,814.00
AXIS BANK FIXED DEPOSIT NO. 924040064225831	28.03.2024	01.04.2025	10,000,000.00	-
AXIS BANK FIXED DEPOSIT NO. 924040064228131	28.03.2024	01.04.2025	5,000,000.00	-
AXIS BANK FIXED DEPOSIT NO. 924040064227510	28.03.2024	02.04.2025	10,000,000.00	-
AXIS BANK FIXED DEPOSIT NO. 924040064289547	28.03.2024	03.04.2025	5,000,000.00	-
AXIS BANK FIXED DEPOSIT NO. 924040064290149	28.03.2024	04.04.2025	5,000,000.00	-
Total			35,414,556.00	390,814.00



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4.A Project Fund

Particulars	Balance as at 1-Apr-23	Receipts	Interest*	Refund	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-24
Foreign Fund							
Relief of the Poor Projects							
Child Support Programme	28,06,697	9,90,30,587	-	-	10,18,37,284	11,72,75,929	(1,54,38,646)
Community Support Programme	2,48,66,847	7,12,00,477	-	-	9,60,67,324	6,17,16,583	3,43,50,741
Livelihood Projects							
Women Empowerment Programme - Barnfonden	1,06,639	88,45,742	-	-	89,52,381	69,11,328	20,41,053
Women Empowerment Programme - HSBC	(6,05,008)	4,23,24,031	6,24,127	-	4,23,43,150	4,23,43,150	-
Support to vulnerable families and protecting rights of children	(7,42,730)	65,61,623	-	-	58,18,893	51,05,093	7,13,800
Education Projects (Non-Formal)							
Climate Ready and Child-Friendly School Project	(1,89,990)	-	-	-	(1,89,990)	(1,89,991)	0
12-0517D Education Project	-	35,68,300	-	-	35,68,300	18,70,392	16,97,908
PEACE - Protective, Enabling, Accountable and Child Friendly Environments	(28,51,373)	8,98,398	-	-	(19,52,975)	-	(19,52,975)
Medical Relief-(Preventive Healthcare Projects)							
Covid Relief & Immunization Project	(30,17,037)	27,58,362	-	-	(2,58,675)	(2,62,756)	4,081
OPP-INTERNAT -INC-POWER 5 CAMP	91,96,829	28,51,333	-	-	1,20,48,162	91,96,829	28,51,333
Covid Immunization	-	-	-	-	-	-	-
Total Foreign Fund	2,95,70,873	23,80,38,853	6,24,127	6,24,127	26,82,33,853	24,39,66,557	2,42,67,296
Local Fund							
Relief of the Poor Projects							
Poor And Vulnerable Communitiesaccess To Improved Wash Facilities and Services To Contain The Spread Of Covid-19	(13,02,221)	13,02,221	-	-	-	-	-
UNICEF-CHILD FRIENDLY	(4,89,295)	-	-	-	(4,89,295)	(4,89,295)	-
Child Support Programme	-	-	-	-	-	1,59,184	(1,59,184)
Other Community Support / Miscellaneous Programme	-	-	-	-	-	1,82,13,590	(1,82,13,590)



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4.A Project Fund

Particulars	Balance as at 1-Apr-23	Receipts	Interest*	Refund	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-24
Education Projects (Non-Formal)							
Implementing, Promoting effective and Context based Initiation of Learning	-	-	-	-	-	(5,41,308)	5,41,308
PENCIL - KKBMS	(29,19,725)	26,54,972	-	-	(2,64,753)	(30,915)	(2,33,838)
Support Classes and neighbourhood sessions for learning -OAK North	-	42,54,800	-	-	42,54,800	29,46,939	13,07,861
Medical Relief-(Preventive Healthcare Projects)							
National AIDS Control Programme- Andhra Pradesh	55,03,854	-	-	50,35,625	4,68,229	4,68,229	0
National AIDS Control Programme- Telangana	(71,65,761)	2,00,05,887	158	13,69,090	1,14,71,194	1,14,71,194	0
National AIDS Control Programme- Jaggita	(5,76,659)	8,72,870	-	9,780	2,86,431	2,86,431	(0)
National AIDS Control Programme- TI Ramagundam	(5,76,228)	9,49,005	904	3,25,688	47,993	47,993	0
2-0420D TSACS	-	28,67,928	725	-	28,68,653	28,62,513	6,140
2-0444D APSACS	-	4,24,44,338	-	-	4,24,44,338	3,86,62,234	37,82,104
99-0316D	-	70,48,294	-	-	70,48,294	94,36,445	(23,88,151)
99-0322D	-	33,52,690	-	-	33,52,690	33,52,690	-
Covid Relief & Vacantiaion Programme (IPE Global)	2,23,06,219	-	-	-	2,23,06,219	-	2,23,06,219
Quality health care to adoloescent girls and women	(6,49,434)	-	-	-	(6,49,434)	-	(6,49,434)
Swash Project	22,87,166	93,48,167	-	-	1,16,35,333	90,02,505	26,32,828
TB Mukht India- IPE global	82,24,383	-	-	-	82,24,383	-	82,24,383
Total Local Fund	2,46,42,299	9,51,01,172	1,787	67,40,183	11,30,05,075	9,58,48,429	1,71,56,646
Grand Total (Foreign Fund + Local Fund)	5,42,13,172	33,31,40,025	6,25,914	67,40,183	98,12,38,928	33,98,14,986	4,14,23,942

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



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CHILDFUND INDIA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2024

A. SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on historical cost basis as a 'going concern'. The books of accounts are maintained in line with the generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except otherwise stated.
2. **Fixed Assets**
 - a) Fixed Assets acquired are stated at the cost of acquisition less accumulated depreciation. Cost of acquisition is inclusive of freight, insurance, duties and all incidentals attributable to bringing the assets to its working condition.
 - b) Depreciation on all assets is calculated at the rates prescribed under Income Tax Act, 1961 and charged as expenses. However, for the purpose of Income Tax, only cost of assets acquired during the year is claimed and no depreciation is claimed.
 - c) The cost of acquiring assets during the year are recorded as expenses in the Income & Expenditure statement. Simultaneously, an asset fund is created for the additions during the year.
3. **Investments in Fixed Deposits** are stated at cost and held in the name of organization. Interest Accrued on FDR shown separately as receivables.
4. **Revenue Recognition:**
 - a) **Restricted Grants:** Grants received by the NGO, where the funds are restricted for specified purposes as per the grant agreement, are recognized as liabilities upon receipt. Revenue from these grants is recognized in the Income & Expenditure statement only to the extent of utilization during the respective year. Any unutilized balances are carried forward as liabilities on the balance sheet.
 - b) **Unrestricted Grants and Donations:** Recognised on receipt basis.



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- c) Interest Income: Recognized based on receipts recorded in the bank statement and interest certificates issued by the bank.
5. **Expenditure:** Recorded in the books of accounts as and when incurred.
6. **Computation of Application:** Following the amendments introduced by the Finance Act of 2021, the reporting of income application to the Income Tax Department is done on payment basis.
7. **Income Tax Liabilities:** By virtue of Society's registration under Section 12A of the Income Tax Act, 1961, the income of the society is exempt from tax, subject to fulfilment of the conditions stipulated for exemption in Section 11 of the Income Tax Act, 1961

B. NOTES TO ACCOUNTS

1. The organization is registered under FCRA. The provisions of FCRA require separate books of accounts to be maintained for all foreign receipts and utilization. The society can extract details of foreign receipts and expenses from E-fin accounting software.
2. Fines and penalties on account of non-compliances with certain procedures are accounted for as and when levied/settled. At present, there are two outstanding demands with the Income Tax Department for AY 2014-15 and AY 2022-23 for which the organization has initiated the necessary measures.
3. Items have been reclassified and rearranged, as deemed necessary.

Signature to Schedules – 1 to 17 of the Balance Sheet.

For **SPRM & CO LLP**
Chartered Accountants
FRN: E300278

For **Childfund India**

M. Mohan Manikantam
(CA Mohan Manikantam M.)
Partner
M. No.: 314216

[Signature]
Secretary

[Signature]
Treasurer

Place: New Delhi
Date: 29.08.2024

