

Child Fund India

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

BALANCE SHEET AS AT 31ST, MARCH, 2024

	SCHEDULE	AMOUNT IN INR	
		F.Y.2023-24	F.Y.2022-23
<u>SOURCES OF FUND</u>			
I. FUND BALANCES:			
a.General Fund	[01]	6,19,70,354	6,05,55,988
b.Asset Fund	[02]	1,08,17,675	1,44,69,269
c.Project Fund	[03]	2,42,67,296	2,95,70,873
TOTAL Rs.	[I + II]	9,70,55,325	10,45,96,129
<u>APPLICATION OF FUND</u>			
I.FIXED ASSETS	[04]	1,08,17,675	1,44,69,269
II.INVESTMENTS	[05]	2,50,00,000	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[06]	1,33,85,444	2,47,93,482
b.Other Current Assets	[07]	4,94,282	5,82,014
c.Cash & Bank Balance	[08]	4,80,94,187	7,82,40,503
	A	6,19,73,913	10,36,15,999
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	7,36,263	1,34,89,139
	B	7,36,263	1,34,89,139
NET CURRENT ASSETS	[A - B]	6,12,37,650	9,01,26,860
TOTAL Rs.	[I+II]	9,70,55,324	10,45,96,129

Significant Accounting Policies and Notes to Accounts [14]

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

For & on behalf :
S P R M & CO LLP
Chartered Accountants
FR No. E300278

M. Mohan Manikantam
CA Mohan Manikantam M.
Partner
M No. 314216



Place : New Delhi
Date : 29.08.2024

For & on behalf :
Child Fund India

[Signature]
Secretary

[Signature]
Treasurer



Child Fund India

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024			
		Amount in INR	
SCHEDULE	F.Y.2023-24	F.Y.2022-23	
<u>I. INCOME</u>			
Grants	[10]	24,33,42,430	45,81,34,744
Donation		-	41,303
Interest Income	[11]	20,38,493	26,96,090
Other Income		-	49,648
		24,53,80,923	46,09,21,785
<u>II. EXPENDITURE</u>			
Expenditure on objects of the society	[12]		
Relief to the Poor Projects		14,39,54,576	26,94,22,132
Livelihood Projects		4,68,63,823	7,35,74,574
Education Projects (Non-Formal)		16,31,401	1,44,34,115
Medical Relief-(Preventive Healthcare Projects)		72,94,572	1,01,58,498
Operating Expenses	[13]	4,37,81,054	9,06,70,027
Non Recurring Expenses		4,41,131	1,01,54,867
Depreciation	[04]	40,92,725	59,48,701
Depreciation transferred to Asset Fund	[04]	40,92,725	59,48,701
		-	-
		24,39,66,557	46,84,14,212
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	14,14,366	-74,92,427
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		14,14,366	-74,92,427
Significant Accounting Policies and Notes to Accounts	[14]		

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

For & on behalf :
S P R M & CO LLP
Chartered Accountants
FR No. E300278

M. Mohan Manikantam
CA Mohan Manikantam M.
Partner
M No. 314216

For & on behalf :
Child Fund India

[Signature]
Secretary

[Signature]
Treasurer

Place : New Delhi
Date : 29.08.2024



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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2024			
	SCHEDULE	Amount in INR	
		F.Y.2023-24	F.Y.2022-23
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		23,904	31,772
Cash at Bank		7,82,16,599	5,35,83,691
Fixed Deposits		-	4,83,49,260
		7,82,40,503	10,19,64,723
Grants		23,80,38,853	47,28,45,581
Donation		-	41,303
Interest Income		20,34,699	26,96,090
Other Income		-	49,648
Loans, Advances and Deposit		1,14,99,564	-1,32,379
TOTAL Rs.		32,98,13,619	57,74,64,965
PAYMENT			
Expenditure on objects of the society			
Relief to the Poor Projects		14,39,54,576	26,94,22,132
Livelihood Projects		4,68,63,823	7,35,74,574
Education Projects (Non-Formal)		16,31,401	1,44,34,115
Medical Relief-(Preventive Healthcare Projects)		72,94,572	1,01,58,498
Operating Expenses		4,37,81,054	9,06,70,027
Non Recurring Expenses		4,41,131	1,01,54,867
Current Liabilities Paid during the year		1,27,52,875	3,08,10,250
Cash & Bank Balance c/d			
Cash in Hand		4,80,88,091	23,904
Cash at Bank		6,096	7,82,16,599
Fixed Deposits		2,50,00,000	-
		7,30,94,187	7,82,40,503
TOTAL Rs.		32,98,13,619	57,74,64,965

Significant Accounting Policies and Notes to Accounts [14]

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

For & on behalf :
S P R M & CO LLP
Chartered Accountants
FR No. E300278

M. Mohan Manikantam
CA Mohan Manikantam M.
Partner
M No. 314216

For & on behalf :
Child Fund India

[Signature]
Secretary

[Signature]
Treasurer

Place : New Delhi
Date : 29.08.2024



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(Foreign Funds)

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	6,05,55,988	6,80,48,416
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	14,14,366	-74,92,428
TOTAL Rs.	6,19,70,354	6,05,55,988
<u>SCHEDULE [02] : ASSET FUND</u>		
Balance at the beginning of the year	1,44,69,269	1,02,63,103
Add: Transferred from General Fund	-	-
Add: Assets Purchased During The Year	4,41,131	1,01,54,867
Less: Depreciation Charged during the year transferred from Income & Expenditure Account	40,92,725	59,48,701
TOTAL Rs.	1,08,17,675	1,44,69,269
<u>SCHEDULE [03] : PROJECT FUNDS</u>		
Balance at the beginning of the year	2,95,70,873	1,48,60,036
Add: Funds received during the year	23,86,62,980	47,29,22,055
Less: Transferred to Income & Expenditure Account	24,39,66,557	45,82,11,218
TOTAL Rs.	2,42,67,296	2,95,70,873
<u>SCHEDULE [06] : LOANS AND ADVANCES</u>		
Account Receivable / Vendor Advance	29,52,805	30,13,433
Security Deposit	1,04,32,639	2,17,80,049
TOTAL Rs.	1,33,85,444	2,47,93,482
<u>SCHEDULE [07] : OTHER CURRENT ASSETS</u>		
Other Current Assets	4,94,282	5,82,014
TOTAL Rs.	4,94,282	5,82,014
<u>SCHEDULE [08] : CASH & BANK BALANCE</u>		
Cash in hand	6,096	23,904
Cash at Bank	4,80,88,091	7,82,16,599
TOTAL Rs.	4,80,94,187	7,82,40,503
<u>SCHEDULE [09] : CURRENT LIABILITIES</u>		
Statutory Liabilities Payable	38,551	42,77,807
Expenses Payable	4,96,840	34,84,018
Provision for compensated absences	2,00,872	57,27,313
TOTAL Rs.	7,36,263	1,34,89,138



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Schedules forming part of financial statements

<u>SCHEDULE [10] : GRANTS</u>	F.Y.2023-24	F.Y.2022-23
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	-
Citibank	-	5,13,70,137
Project HOPE	-	11,04,116
ChildFund Deutschland	65,61,623	8,10,880
Give Foundation	27,58,362	47,81,632
Opportunity International Inc	28,51,333	1,37,34,305
Western Sydney University	-	17,39,100
Barnfonden Insamlingsstifte Lse	-	1,62,58,099
	23,80,38,853	47,28,45,581
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
TOTAL Rs.	<u>24,33,42,430</u>	<u>45,81,34,744</u>
 SCHEDULE [11] : INTEREST INCOME		
Interest Income	20,38,493	26,96,090
TOTAL Rs.	<u>20,38,493</u>	<u>26,96,090</u>
 SCHEDULE [12]: PROGRAMME EXPENSES		
Relief to the Poor Projects		
Child Support Programme	10,92,39,087	23,22,98,086
Community Support Programme	3,47,15,489	3,71,24,047
Livelihood Programmes		
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
Education Projects (Non-Formal)		
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
Medical Relief-(Preventive Healthcare Projects)		
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
TOTAL	<u>19,97,44,372</u>	<u>36,75,89,319</u>



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Schedules forming part of financial statements

	F.Y.2023-24	F.Y.2022-23
<u>SCHEDULE [13]: OPERATING EXPENSES</u>		
Staff Salaries and Related Benefits	2,26,15,333	5,29,26,081
Rent	24,36,079	34,65,200
Insurance	1,79,326	1,44,410
Audit Fees	2,03,525	17,93,651
Communication Charges	9,93,208	42,64,740
Bank Charges	1,05,889	37,564
Professional Fees and Consultancy Charges	56,21,400	46,68,876
Security Services	8,23,266	5,86,194
Travelling Expenses	20,60,954	47,42,775
Board Meeting Expenses	3,41,568	1,43,084
Office Supplies and Utilities	51,20,473	1,78,97,452
Other Administrative Costs	32,80,033	-
TOTAL	4,37,81,054	9,06,70,027



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Schedule: 04 FIXED ASSETS

DESCRIPTION	GROSS BLOCK		DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN	
	As At	ADDITIONS	As at	UPTO	UPTO	VALUE		
	01.04.23	>180 Days	31.03.24	31.03.23	31.03.24	AS AT 31.03.24		AS AT 31.03.23
Furniture & Fixtures	3,192,956	130,018	3,322,974	1,432,285	189,069	1,701,620	1,760,671	10%
Office Equipments	7,440,622	108,784	7,549,406	3,627,654	588,263	3,333,489	3,812,968	15%
Vehicles	4,934,775	-	4,934,775	3,651,791	192,448	1,090,536	1,282,984	15%
Computer & Laptops	21,043,717	187,104	21,246,046	13,431,071	3,122,945	4,692,030	7,612,646	40%
TOTAL	36,612,070	425,906	37,053,201	22,142,801	4,092,725	10,817,675	14,469,269	



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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. 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	-
Total			25,000,000.00	-



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3.A Project Fund

Particulars	Balance as at 1-Apr-23	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-24
Foreign Fund						
Relief of the Poor Projects						
Child Support Programme	2,806,697	99,030,587	-	101,837,284	117,275,929	(15,438,646)
Community Support Programme	24,866,847	71,200,477	-	96,067,324	61,716,583	34,350,741
Livelihood Projects						
Women Empowerment Programme - Barnfondon	106,639	8,845,742	-	8,952,381	6,911,328	2,041,053
Women Empowerment Programme - HSBC	(605,008)	42,324,031	624,127	42,343,150	42,343,150	-
Support to vulnerable families and protecting rights of children	(742,730)	6,561,623	-	5,818,893	5,105,093	713,800
Education Projects (Non-Formal)						
Climate Ready and Child-Friendly School Project	(189,990)	-	-	(189,990)	(189,991)	0
12-0517D Education Project	-	3,568,300	-	3,568,300	1,870,392	1,697,908
PEACE - Protective, Enabling, Accountable and Child Friendly Environments	(2,851,373)	898,398	-	(1,952,975)	-	(1,952,975)
Medical Relief-(Preventive Healthcare Projects)						
Covid Relief & Immunization Project	(3,017,037)	2,758,362	-	(258,675)	(262,756)	4,081
OPP.INTERNAT -INC-POWER 5 CAMP	9,196,829	2,851,333	-	12,048,162	9,196,829	2,851,333
Covid Immunization	-	-	-	-	-	-
Total Foreign Fund	29,570,873	238,038,853	624,127	268,233,853	243,966,557	24,267,296

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



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