

ChildFund International USA - India Office

Receipts and payments account for the year ended March 31, 2026

(Amount in Rupees Thousand)

	Notes	31 March 2026	31 March 2025
Opening balance			
Cash in hand	8	4	5
Cash balance with scheduled bank, in current account	8	17,582	13,562
		<u>17,586</u>	<u>13,567</u>
Add : Receipts			
FC Fund Received	10	-	2,082
Grants received for Projects			
Other Fund Received		39,856	43,416
Expenses paid by Head Office		312	227
Miscellaneous /Other Receipts		100	105
		<u>40,267</u>	<u>45,830</u>
Less: Payments			
Fixed Assets	7	218	423
Personnel expenses	11	29,569	26,781
Project related expenditure	12	3,402	1,193
Other/Incidental project expenses	13	11,094	13,853
Grants expenses for Projects		0	0
Changes in current liabilities and provisions		885	-1,018
Changes in loans and advances		256	578
		<u>45,424</u>	<u>41,811</u>
Closing balance		<u>12,429</u>	<u>17,586</u>
Represented by			
Cash in hand	8	10	4
Cash balance with scheduled bank, in current account	8	12,419	17,582
		<u>12,429</u>	<u>17,586</u>
Summary of significant accounting policies	2.1		

The accompanying notes are integral part of the financial statements

As per our attached report of even date

For J K S S & Associates

FRN : 006836C

Chartered Accountants

JITEN TRIVEDI

Partner

M.No. 140897

UDIN-26140897JMF1GG4531

Place: Bangalore

Date: 01-SEP-2026



For ChildFund International USA - India Office

Vinaya M

Vinaya Manvi

Authorised Signatory



ChildFund International USA - India Office
Balance sheet as at 31st March 2025

		(Amount in Rupees Thousand)	
		31 March 2026	31 March 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
Head Office Fund	3	28,896	33,546
(2) Non-Current Liabilities			
Long term borrowings		-	-
Deferred Tax Liability (Net)		-	-
Long term provisions		-	-
(3) Current Liabilities			
Unspent Fund	4	-	-
Other Current liabilities	5	2,821	3,139
Other Provisions	6	0	567
		31,717	37,252
II. Assets			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	7	4,595	5,229
Intangible assets			
		4,595	5,229
Current assets			
Cash and cash equivalents	8	12,429	17,586
Other current assets	9	14,693	14,437
		27,122	32,023
Summary of significant accounting policies	2.1	31,717	37,252

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Chartered Accountants

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M.No. 140897

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Place: Bangalore

Date: 01-SEP-2026



Vinaya Manvi
Authorised Signatory



ChildFund International USA - India Office
Statement of Income and Expenditure account year ended March 31, 2026

Particulars	Notes	(Amount in Rupees Thousand)	
		31 March 2026	31 March 2025
<u>Revenue from operations:</u>			
FC Fund Received	10	-	2,082
<u>Other income</u>			
Expenses paid by International Office		-	1
Miscellaneous Income		100	27
Total Income		100	2,111
<u>Expenses:</u>			
Grants expenses for Projects			0
Personnel expenses	11	29,569	26,781
Project related expenditure	12	3,402	1,193
Other/ Incidental project expenses	13	11,094	13,853
Depreciation and amortization expense	7	852	2,043
Assets Written Off		-	91
Total Expenses		44,917	43,962
Surplus		-44,817	-41,851
Less: Unutilised Restricted Funds (Net)			
transferred to Balance Sheet:			
Grants expenses for Projects		-	-
Tax expense:			
Current tax expenses for current year		-	-
Current tax expenses for Previous year		-	-
Excess of (Expenditure over Income)/ Income over Expenditure			
transferred to working fund		-44,817	-41,851

Summary of significant accounting policies 2.1

The accompanying notes are integral part of the financial statements

As per our attached report of even date

For J K S S & Associates

FRN : 006836C

Chartered Accountants

JITEN TRIVEDI

Partner

M.No. 140897

UDIN-26140897JMFIGG4531

Place: Bangalore

Date: 01-SEP-2026



For ChildFund International USA - India Office

Vinaya M
Vinaya Manvi
Authorised Signatory



ChildFund International USA - India Office
Notes to the financial statements

	<i>(Amount in Rupees Thousand)</i>	
	As at 31 March 2026	As at 31 March 2025
Note 3 - Head Office Fund		
Opening balance	33,546	31,756
Add: Funds Received from Head Office	39,856	43,416
Add: Expenses paid by Head Office	312	225
Add: Excess of (Expenditure over Income)/ Income over Expenditure	-44,817	-41,851
	<u>28,896</u>	<u>33,546</u>
Note 4 - Unspent Fund		
Opening balance	-	-
Add/(Less): Transferred from Income & Expenditure Account	-	-
	<u>-</u>	<u>-</u>
Note 5 - Current liabilities		
Statutory Dues payable	266	825
Salary & Expenses Payable	2,556	2,314
	<u>2,821</u>	<u>3,139</u>
Note 6 - Provisions		
Provision for Leave Encashment	-	-
Provision for Audit Fees	-	567
Provision for Gratuity	-	-
	<u>-</u>	<u>567</u>
Note 8 - Cash and bank balances		
Cash on hand	10	4
Balances with scheduled banks, in current accounts	12,419	17,582
	<u>12,429</u>	<u>17,586</u>
Note 9 - Loans and advances		
<i>Unsecured, considered good</i>		
Advances recoverable in cash or kind or for value to be received	13,266	13,266
Rental & Other Deposits	85	119
Prepaid expenses	1,342	1,052
	<u>14,693</u>	<u>14,437</u>



ChildFund International USA - India Office

Notes to the financial statements

(Amount in Rupees Thousand)
31 March 2026 31 March 2025

Note 10 - Funds from International Office / Grants

Funds from International Office	39,856	2,082
Designated funds send to Country Office	-	-
Restricted funds from Donor	-	-

Undistributed DFC/ Subsidy adjusted with Working Fund for Cash Flow
Undistributed DFC/ Subsidy adjusted with Working Fund

39,856	2,082
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Note 11 - Personnel expenses

Salaries and allowances	27,040	24,935
Other Employee Benefits (Severance, Gratuity, Insurance etc.)	2,529	1,846

29,569	26,781
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Note 12 - Project related expenditure

Community project expenditure	3,334	703
Training, Conference & Meetings	67	491

3,402	1,193
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Note 13 - Other/ Incidental project expenses

Supplies	806	376
Contracted services	2,214	1,991
Travel expenses	2,417	3,122
Building Maintanance	1,709	1,291
Legal & Professional charges	610	874
Communication expenses	2,471	2,167
Conferences and meetings	404	3,868
Other expenses	462	164
Depreciation	-	-
Equipment Purchases	-	-
Bad Debt/Amount Receivable Written off	-	-
Loss on Sale of Assets	-	-

11,094	13,853
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Note 17 - Expenses paid on behalf of the International Office

Expenses paid on behalf of the Intl. Office

TOTAL

44,065	41,828
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ChildFund International USA - India Office
Schedules to the financial statements

Note 7 - Property, Plant and Equipment and Intangible Assets

Assets	Gross Block			Depreciation			Net Block As at	
	As at 01/04/2025	Additions	Deletions on assets discarded	As at 31/03/2026	As at 01/04/2025	Deletions on assets discarded	For the Year	As at 31/03/2026
Land	175	-	-	175	-	-	-	175
Building	412	-	-	412	329	-	6	335
Electrical Equipment	9,634	-	-	9,634	6,949	-	480	7,429
Computers/Printers	14,351	218	-	14,569	13,452	-	205	13,657
Vehicles	3,769	-	-	3,769	3,561	-	20	3,581
Furniture and Fixture	14,478	-	-	14,478	13,298	-	141	13,439
Total	42,818	218	-	43,036	37,589	-	852	38,441
Previous year	44,165	423	1,769	42,818	37,146	1,600	2,043	37,589
								4,595
								5,229
								7,019

(Amount in Rupees Thousand)

