



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report

To  
The Members of Board  
Child Fund, India

### 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 2022, 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 2022, 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 2022:
- 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. Subhajit Sahoo, FCA, LLB**  
Partner  
M. No: - 057426

Place: New Delhi  
Date: 16.08.2022

UDIN: **22057426ARWCAZ2134**

**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 31<sup>ST</sup> MARCH 2022.**

**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.



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**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.

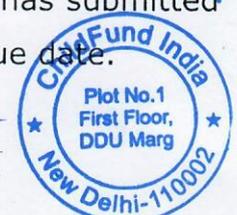
### 5. The Organization is registered under :

- 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 2020-21 before the due date.



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- 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 2020-21 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



*S. Sahoo*

CA. Subhajit Sahoo, FCA,LLB  
Partner  
M No. 057426

For & on behalf :  
Child Fund India

*Nirja Sharad Mattoo*

Nirja Sharad Mattoo  
President



*Anand Vishwakarma*

Anand Vishwakarma  
Secretary

Place :New Delhi  
Date : 16-08-2022

## Child Fund India

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

### BALANCE SHEET AS AT 31ST, MARCH, 2022

		AMOUNT IN INR	
		SCHEDULE	F.Y. 2021-22
<b>SOURCES OF FUND</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	8,03,41,302	7,31,18,728
b. Asset Fund	[02]	1,17,56,163	80,28,582
c. Project Fund	[03]	2,30,13,834	3,95,99,050
d. Corpus Fund		4,39,037	4,39,037
<b>TOTAL Rs.</b>		<b>11,55,50,337</b>	<b>12,11,85,398</b>
<b>APPLICATION OF FUND</b>			
<b>I. FIXED ASSETS</b>			
	[04]	1,17,56,163	80,28,582
<b>II. INVESTMENTS</b>			
	[05]	5,94,87,068	5,69,24,049
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[06]	2,57,04,458	35,38,478
b. Other Current Assets	[07]	17,04,361	22,11,247
c. Cash & Bank Balance	[08]	6,80,76,514	6,01,36,198
	A	9,54,85,333	6,58,85,923
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[09]	5,11,78,227	96,53,156
	B	5,11,78,227	96,53,156
<b>NET CURRENT ASSETS</b>	[ A - B ]	4,43,07,106	5,62,32,767
<b>TOTAL Rs.</b>	<b>[I+II]</b>	<b>11,55,50,337</b>	<b>12,11,85,398</b>

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

*Nirja Sharad Mattoo*

Nirja Sharad Mattoo  
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Anand Vishwakarma  
Secretary

CA. Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

Place : New Delhi  
Date : 16-08-2022

## Child Fund India

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

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

		Amount in INR	
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
<b><u>I. INCOME</u></b>			
Grants	[10]	82,35,56,283	37,41,66,158
Donation		1,09,69,142	2,03,60,529
Interest Income	[11]	70,38,890	64,38,465
Other Income		2,50,000	-
		<b>84,18,14,315</b>	<b>40,09,65,153</b>
<b><u>II. EXPENDITURE</u></b>			
<b>Expenditure on objects of the society</b>			
Relief to the Poor Projects	[12]	19,36,39,519	19,44,80,520
Livelihood Projects	[13]	33,23,52,711	5,77,41,955
Education Projects (Non-Formal)	[14]	2,28,42,050	3,62,57,613
Preventive Healthcare Programme	[15]	18,68,57,723	5,68,35,018
Operating Expenses	[16]	9,06,80,043	4,44,50,446
Non Recurring Expenses		82,19,696	50,41,956
Depreciation	[04]	44,92,115	21,73,848
Depreciation transferred to Asset Fund	[04]	44,92,115	21,73,848
		<b>83,45,91,742</b>	<b>39,48,07,509</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>72,22,573</b>	<b>61,57,644</b>
<b>IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND</b>		<b>72,22,573</b>	<b>61,57,644</b>
<b>Significant Accounting Policies and Notes to Accounts</b>	<b>[17]</b>		

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

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



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Child Fund India

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M No. 057426

Place : New Delhi  
Date : 16-08-2022

## Child Fund India

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

### RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

	Amount in INR		
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
<b>RECEIPTS</b>			
Cash & Bank Balance B/f			
Cash in Hand		22,109	78,679
Cash at Bank		6,01,14,089	7,08,94,888
Fixed Deposits		5,69,24,049	6,50,18,682
		11,70,60,247	13,59,92,249
Grants		80,69,71,067	33,94,70,079
Donation		1,09,69,142	2,03,60,529
Interest Income		70,38,890	64,38,465
Other Income		2,50,000	-
<b>TOTAL Rs.</b>		<b>94,22,89,346</b>	<b>50,22,61,322</b>
<b>PAYMENT</b>			
Expenditure on objects of the society			
Relief to the Poor Projects		19,36,39,519	19,44,80,520
Livelihood Projects		33,23,52,711	5,77,41,955
Education Projects (Non-Formal)		2,28,42,050	3,62,57,613
Preventive Healthcare Programme		18,68,57,723	5,68,35,018
Operating Expenses		9,06,80,043	4,44,50,446
Non Recurring Expenses		82,19,696	50,41,956
Current Liabilities Paid during the year		-4,15,25,072	-17,93,895
Loans, Advances and Deposit		2,16,59,094	-78,12,539
Cash & Bank Balance c/d			
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
<b>TOTAL Rs.</b>		<b>94,22,89,346</b>	<b>50,22,61,322</b>

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



CA. Subhajit Sahoo, FCA,LLB  
Partner  
M No. 057426

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Secretary

Place :New Delhi  
Date : 16-08-2022

# Child Fund India

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

## Schedules forming part of financial statements

	F.Y.2021-22	F.Y.2020-21
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>		
Balance at the beginning of the year	7,31,18,728	6,69,61,085
Less: Transferred to Asset Fund	-	-
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	72,22,573	61,57,644
<b>TOTAL Rs.</b>	<b>8,03,41,302</b>	<b>7,31,18,728</b>
<b><u>SCHEDULE [02] : ASSET FUND</u></b>		
Balance at the beginning of the year	80,28,582	51,60,474
Add: Transferred from General Fund	-	-
Add: Assets Purchased During The Year	82,19,696	50,41,956
Less: Depreciation Charged during the year transferred from Income & Expenditure Account	44,92,115	21,73,848
<b>TOTAL Rs.</b>	<b>1,17,56,163</b>	<b>80,28,582</b>
<b><u>SCHEDULE [03] : PROJECT FUNDS</u></b>		
Balance at the beginning of the year	3,95,99,050	7,42,95,130
Add: Funds received during the year	81,79,40,209	35,98,30,608
Less: Transferred to Income & Expenditure Account	83,45,25,425	39,45,26,688
<b>TOTAL Rs.</b>	<b>2,30,13,834</b>	<b>3,95,99,050</b>
<b><u>SCHEDULE [05] : INVESTMENT</u></b>		
Fixed Deposits with Bank	5,94,87,068	5,69,24,049
<b>TOTAL Rs.</b>	<b>5,94,87,068</b>	<b>5,69,24,049</b>
<b><u>SCHEDULE [06] : LOANS AND ADVANCES</u></b>		
Account Receivable / Vendor Advance	39,52,892	22,10,912
Security Deposit	2,17,51,566	13,27,566
<b>TOTAL Rs.</b>	<b>2,57,04,458</b>	<b>35,38,478</b>
<b><u>SCHEDULE [07] : OTHER CURRENT ASSETS</u></b>		
TDS Receivable	17,04,361	22,11,247
<b>TOTAL Rs.</b>	<b>17,04,361</b>	<b>22,11,247</b>
<b><u>SCHEDULE [08] : CASH &amp; BANK BALANCE</u></b>		
Cash in hand	41,107	22,109
Cash at Bank	6,80,35,407	6,01,14,089
<b>TOTAL Rs.</b>	<b>6,80,76,514</b>	<b>6,01,36,198</b>
<b><u>SCHEDULE [09] : CURRENT LIABILITIES</u></b>		
Statutory Liabilities Payable	91,99,639	26,55,374
Salary Payable	-	70,456
Expenses Payable	3,45,65,658	39,11,437
Provision for compensated absences	74,12,931	30,15,889
<b>TOTAL Rs.</b>	<b>5,11,78,227</b>	<b>96,53,156</b>



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Audited Financial Statements F.Y. 2021-22



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

ChildFund Internatioanl USA	25,74,35,275	15,32,72,719
The Hongkong and Shanghai Banking Corporation Ltd.	2,35,46,151	6,02,86,285
Citi Bank	25,19,03,271	-
Project HOPE	7,73,94,374	-
ChildFund Deutschland	61,52,972	-
Bernard Van Leer Foundation	-	1,06,42,097
Give2Asia	-	34,56,960
ChildFund Korea	35,98,564	55,39,230
ChildFund New Zealand	7,30,000	-
Barnfonden Insamlingsstifte Lse	4,19,97,092	1,53,67,609
Give Foundation	90,70,215	35,00,000
Opportunity International Inc	14,45,400	15,02,600
	<u>67,32,73,314</u>	<u>25,35,67,500</u>
Add: Project Fund balance at the beginning of the year	2,01,52,321	5,99,47,598
	<u>69,34,25,636</u>	<u>31,35,15,098</u>
Less: Project Fund balance at the end of the year	1,48,60,036	2,01,52,321
<b>Sub Total - Foreign Source</b>	<u><b>67,85,65,599</b></u>	<u><b>29,33,62,776</b></u>

**Local Fund:**

State AIDS Control Society	6,68,11,951	5,62,91,179
Bharat Petroleum Corporation Ltd	4,56,330	9,80,858
HCL Foundation	50,43,377	58,83,427
Citi Global Markets India Private Ltd	2,50,00,000	-
GIVE Foundation	1,24,57,292	-
MA Knowledge Services Research (India) Private Limited	-	30,70,200
Reckitt Benckiser India Private Limited	-	1,00,00,368
Kurlon	5,51,550	22,06,200
Johmat	-	51,09,500
UNICEF	77,81,773	11,50,196
United Way of Mumbai	-	12,10,651
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	-
WNS Global Service P ltd	11,70,537	-
	<u>13,36,97,753</u>	<u>8,59,02,579</u>
Add: Project Fund balance at the beginning of the year	1,94,46,729	1,43,47,532
	<u>15,31,44,482</u>	<u>10,02,50,111</u>
Less: Project Fund balance at the end of the year	81,53,798	1,94,46,729
<b>Sub Total - Local Source</b>	<u><b>14,49,90,684</b></u>	<u><b>8,08,03,382</b></u>

**TOTAL Rs.****82,35,56,283**      **37,41,66,158****SCHEDULE [11] : INTEREST INCOME**

Interest on Saving Bank Account	45,46,341	23,81,115
Interest on Fixed Deposit	24,92,549	39,71,395
Interest on IT Refund	-	85,955
<b>TOTAL Rs.</b>	<u><b>70,38,890</b></u>	<u><b>64,38,465</b></u>

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

Child Support Programme	14,39,72,605	14,85,20,149
Humanitarian support to families affected COVID-19 pandemic	-	51,01,328
Covid-19 response under CBLCII/PACE PROJECT	89,343	11,18,395
Community Support Programme	1,97,46,751	2,49,48,639



Audited Financial Statements F.Y. 2021-22



**Local Funds**

Sustainable Nutrition Education & Health-Copalamba/ACUITYKP	24,75,928	13,79,089
Women Livelihood Program through Poultry Project	-	9,80,254
Poor And Vulnerable Communitiesaccess To Improved Wash Facilities And Services To Contain The Spread Of Covid-19"	40,79,402	30,29,769
Promoting Continuity of learning and livelihood regeneration assistance to COVID -19 affected Rural Families and Children.	2,81,188	8,58,412
Promoting Hygiene and Sanitation practices among children of Urban slums	93,07,770	-
Other Miscellaneous Programme	1,21,29,701	1,15,44,285
ALTRY FD- CYCLONE-YAAS	14,70,869	
UNICEF-CHILD FRIEDNLY	85,961	-

**TOTAL**

<b>19,36,39,519</b>	<b>19,44,80,520</b>
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**SCHEDULE [13]: LIVELIHOOD PROGRAMMES****Foreign Funds**

Women Empowerment Programme	76,89,507	1,50,52,317
Women Empowerment-Holistic Enhancement	3,30,85,887	3,57,91,670
Livelihoods support to cyclone Amphan affected families	-	31,17,144
Vocational Training Program for Youth- Bangalore	-	16,10,863
Vocational Training Program for Youth- Hyderabad	16,49,007	16,30,633
Vocational Training Program for Youth- Mumbai	10,42,571	5,39,328
Women Entrepreneurs Program	24,61,58,119	-
Ensuring Sustainable livelihood for COVID 19 impacted families	1,77,27,620	-

**Livelihood Projects**

Women Empowerment Programme	2,50,00,000	-
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**TOTAL**

<b>33,23,52,711</b>	<b>5,77,41,955</b>
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**SCHEDULE [14]: EDUCATION PROJECTS (Non-formal)****Foreign Funds**

Protective, Enabling, Accountable and Child Friendly Environments	85,09,242	96,52,123
Climate Ready and Child-Friendly School Project	72,09,123	50,41,830

**Local Funds**

Implementing, Promoting effective and Context based Initiation of Learning	60,25,049	95,21,916
Promoting Effective and Context Based Initiation of Learning for Life	8,40,879	51,82,598
Assistance to Children Studying in Government Schools in Delhi	97,186	45,47,814
Assistance to Children Studying in Government Schools at Bangalore	1,60,571	23,11,331

**TOTAL**

<b>2,28,42,050</b>	<b>3,62,57,613</b>
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**SCHEDULE [15]: PREVENTIVE HEALTHCARE PROGRAMME****Foreign Funds**

Covid Relief & Immunization Project	5,40,58,010	-
HOPE-III-SAVE LIVES-DWELLER	4,84,25,708	-
HOPE VII-MENTAL HEALTH	14,80,870	-
OPP.INTERNAT -INC-POWER 5 CAMP	1,08,445	-

**Local Funds**

National AIDS Control Programme- Andhra Pradesh	3,73,73,931	3,45,71,661
National AIDS Control Programme- Telangana	1,96,90,238	1,86,95,011
National AIDS Control Programme- Jagitla	15,47,322	16,27,406
National AIDS Control Programme- TI Ramagundam	18,07,168	19,40,941
Covid Relief & Vacaniation Programme	2,23,66,031	

**TOTAL**

<b>18,68,57,723</b>	<b>5,68,35,018</b>
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Audited Financial Statements F.Y. 2021-22



**SCHEDULE [16]: OPERATING EXPENSES**

Staff Salaries and Related Benefits	4,81,71,121	2,14,29,191
Rent	56,18,551	25,55,506
Insurance	97,396	83,682
Audit Fees	10,78,978	7,66,764
Communication Charges	60,89,515	17,37,015
Bank Charges	81,877	36,714
Professional Fees and Consultancy Charges	1,46,53,984	30,01,396
Security Services	12,30,639	5,72,727
Travelling Expenses	27,62,933	11,91,569
Board Meeting Expenses	-	66,323
Office Supplies and Utilities	1,08,95,051	1,30,09,559
<b>TOTAL</b>	<b>9,06,80,043</b>	<b>4,44,50,446</b>



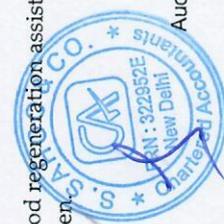
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## 4.A Project Fund

Particulars	Balance as at 1-Apr-21	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-22
<b>Foreign Fund</b>						
<b>Relief of the Poor Projects</b>						
Child Support Programme	(4,21,25,994)	18,51,18,121	-	14,29,92,127	16,16,94,482	(1,87,02,355)
Covid-19 response under CBLCL/PAACE PROJECT	90,871	-	-	90,871	90,871	-
Community Support Programme	44,68,984	7,40,81,832	-	7,85,50,816	5,49,22,235	2,36,28,581
<b>Livelihood Projects</b>						
Women Empowerment Programme	(73,39,337)	2,48,09,895	-	1,74,70,558	1,28,20,451	46,50,107
Women Empowerment-Holistic Enhancement	3,25,81,289	57,74,551	-	3,83,55,840	3,83,55,840	-
Livelihoods support to cyclone Amphan affected families	-	25,19,03,271	-	25,19,03,271	25,19,03,271	-
Vocational Training Program for Youth- Bangalore	-	-	-	-	-	-
Vocational Training Program for Youth- Hyderabad	19,23,645	-	-	19,23,645	19,23,645	-
Vocational Training Program for Youth- Mumbai	14,39,507	-	-	14,39,507	14,39,507	-
Ensuring Sustainable livelihood for COVID 19 impacted families	2,00,00,000	-	-	2,00,00,000	2,00,00,000	-
Women Holistic Enhancement & Empowerment Livelihood (WHEEL)	15,02,600	-	-	15,02,600	15,02,600	-
<b>Education Projects (Non-Formal)</b>						
Climate Ready and Child-Friendly School Project	(12,23,028)	1,22,95,151	-	1,10,72,123	80,05,745	30,66,378
PEACE - Protective, Enabling, Accountable and Child Friendly Environments	88,33,784	41,70,444	-	1,30,04,228	92,77,945	37,26,283
<b>Medical Relief-(Preventive Healthcare Projects)</b>						
Covid Relief & Immunization Project	-	5,66,64,703	-	5,66,64,703	6,22,43,505	(55,78,802)
HOPE-III-SAVE LIVES-DWELLER	-	5,55,79,463	-	5,55,79,463	5,44,82,414	10,97,049
HOPE VII-MENTAL HEALTH	-	31,95,161	-	31,95,161	15,59,321	16,35,840
OPP.INTERNAL -INC-POWER 5 CAMP	-	14,45,400	-	14,45,400	1,08,445	13,36,955
<b>Total Foreign Fund</b>	<b>2,01,52,321</b>	<b>67,50,37,992</b>	<b>-</b>	<b>69,51,90,313</b>	<b>68,03,30,276</b>	<b>1,48,60,036</b>
<b>Local Fund</b>						
<b>Relief of the Poor Projects</b>						
Sustainable Nutrition Education & Health-Copalamba/ ACUITYKP	26,22,297	-	-	26,22,297	26,22,297	-
Women Livelihood Program through Poultry Project	(5,22,647)	4,56,330	66,317	-	-	-
Promoting Hygiene and Sanitation practices among children of Urban slums	1,00,00,368	-	-	1,00,00,368	1,06,18,852	(6,18,484)
Poor And Vulnerable Communities access To Improved Wash Facilities And	(18,79,573)	59,26,773	-	40,47,200	41,04,182	(56,982)
Services To Contain The Spread Of Covid-19"						
Promoting Continuity of learning and livelihood regeneration assistance to	3,52,239	-	-	3,52,239	3,52,239	-
COVID -19 affected Rural Families and Children	-	17,20,265	-	17,20,265	17,20,265	-
ALTRY FD- CYCLONE-YAAS	-	-	-	-	-	-



Audited Financial Statements F.Y. 2021-22

## 4.A Project Fund

Particulars	Balance as at 1-Apr-21	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Balance as at 31-Mar-22
UNICEF-CHILD FRIEDNLY	-	18,55,000	-	18,55,000	86,253	17,68,747
Other Community Support /Miscellaneous Programme	67,56,043	92,04,464	-	1,59,60,507	1,23,24,525	36,35,982
<b>Livelihood Projects</b>						
Women Empowerment Programme	-	2,50,00,000	-	2,50,00,000	2,50,00,000	-
<b>Education Projects (Non-Formal)</b>						
Implementing,Promoting effective and Context based Initiation of Learning	(19,07,719)	50,43,377	-	31,35,658	77,81,393	(46,45,735)
Promoting Effective and Context Based Initiation of Learning for Life	8,52,931	-	-	8,52,931	8,52,931	-
Assistance to Children Studying in Government Schools in Delhi	97,186	-	-	97,186	97,186	-
Assistance to Children Studying in Government Schools at Bangalore	(3,36,264)	5,51,550	-	2,15,286	1,80,188	35,098
<b>Medical Relief-(Preventive Healthcare Projects)</b>						
National AIDS Control Programme- Andhra Pradesh	27,47,712	4,03,22,100	-	4,30,69,812	3,96,98,606	33,71,206
National AIDS Control Programme- Telangana	5,29,844	2,18,45,125	-	2,23,74,969	2,04,63,027	19,11,942
National AIDS Control Programme- Jajitla	1,46,467	22,38,269	-	23,84,736	16,96,019	6,88,717
National AIDS Control Programme- TI Ramagundam	(12,155)	24,06,457	-	23,94,302	19,94,532	3,99,770
Covid Relief & Vacaniation Programme	-	2,63,32,507	-	2,63,32,507	2,46,68,971	16,63,536
<b>Total Local Fund</b>	<b>1,94,46,729</b>	<b>14,29,02,218</b>	<b>66,317</b>	<b>16,24,15,264</b>	<b>15,42,61,466</b>	<b>81,53,798</b>
<b>Grand Total (Foreign Fund + Local Fund)</b>	<b>3,95,99,050</b>	<b>81,79,40,209</b>	<b>66,317</b>	<b>85,76,05,577</b>	<b>83,45,91,742</b>	<b>2,30,13,834</b>

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

\*\* Transferred to Income & Expenditure Account to the extent of utilisation during the year



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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		
	01.04.21	>180 Days	<180 Days	31.03.2022	31.03.21	YEAR	31.03.22	AS AT 31.03.22	AS AT 31.03.21	
Furnitures and Fixtures	23,86,783	2,03,058	1,23,300	27,13,141	11,58,485	1,49,301	13,07,786	14,05,355	12,28,298	10%
Office Equipment	43,00,600	6,62,276	5,27,546	54,90,422	26,75,104	3,82,732	30,57,836	24,32,586	16,25,496	15%
Vehicles	41,47,834	78,460	1,95,035	44,21,329	32,78,042	1,56,865	34,34,907	9,86,422	8,69,792	15%
Computers & Laptops	97,81,514	39,76,072	24,53,949	1,62,11,535	54,76,518	38,03,217	92,79,735	69,31,800	43,04,996	40%
<b>TOTAL</b>	<b>2,06,16,731</b>	<b>49,19,866</b>	<b>32,99,830</b>	<b>2,88,36,427</b>	<b>1,25,88,149</b>	<b>44,92,115</b>	<b>1,70,80,264</b>	<b>1,17,56,163</b>	<b>80,28,582</b>	



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