

Childfund India**Balance sheet as at 31 March 2025**

(all amounts are in Indian Rupees)

	Schedule No.	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUNDS			
NPO funds			
General fund	3	98,846,549	102,180,569
Restricted/ Project Fund	4	31,695,880	11,542,774
Asset/ Property, Plant and Equipment Fund	5	12,416,906	12,029,698
Corpus fund	6	439,037	439,037
		<u>143,398,372</u>	<u>126,192,078</u>
Current liabilities	7	<u>5,057,955</u>	<u>4,253,896</u>
		-	-
TOTAL		<u>148,456,327</u>	<u>130,445,974</u>
APPLICATION OF FUNDS			
Property, plant and equipment			
Gross block	5	44,394,187	40,195,589
Less: Accumulated depreciation/amortization		<u>(31,977,281)</u>	<u>(28,165,891)</u>
Net block		<u>12,416,906</u>	<u>12,029,698</u>
		<u>12,416,906</u>	<u>12,029,698</u>
Investments	8	<u>57,240,122</u>	<u>35,414,556</u>
Current assets, loans and advances			
Cash and bank balance	9	73,419,626	58,973,619
Short-term loans and advances	10	5,379,673	23,533,819
Other Current Assets		-	494,282
		<u>78,799,299</u>	<u>83,001,720</u>
TOTAL		<u>148,456,327</u>	<u>130,445,974</u>
Significant accounting policies	2		

The schedules referred to above form an integral part of the financial statements

As per our report of even date attached

For SPRM & CO LLP

Chartered Accountants

Firm Registration Number: E300278

*M. Mohan Manikantam***Mohan Manikantam M.**

Partner

Membership No.: 314216

Place: Cuttack

Date: 22.08.2025



For and on behalf of

Childfund India

Place: New Delhi

Date:

Childfund India
Income and Expenditure Account for the year ended 31 March 2025
(all amounts are in Indian Rupees)

Schedule No.	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
Income						
	7,484,058	347,094,669	354,578,728	10,253,255	339,189,071	349,442,326
Grants and donations:	-	-	-	10,171,857	-	10,171,857
Fees from Rendering of Services	6,925,994	131,501	7,057,495	2,439,715	625,914	3,065,629
Other Income	-	-	-	-	-	-
Total	14,410,052	347,226,170	361,636,222	22,864,828	339,814,985	362,679,812
Expenditure						
Employee benefit expenses						
Program Personnel Costs:						
Relief of the Poor Projects	-	30,859,350	30,859,350	-	48,167,566	48,167,566
Livelihood Projects	-	2,382,517	2,382,517	-	3,555,169	3,555,169
Preventive Healthcare Projects	-	3,793,040	3,793,040	-	31,952,939	31,952,939
Education Projects	-	527,349	527,349	-	1,458,753	1,458,753
Fund Raising and Administrative Personnel costs	-	28,166,689	28,166,689	797,216	32,671,557	33,468,773
Total	-	65,728,945	65,728,945	797,216	117,805,984	118,603,200
Other expenses						
Programmatic Implementation Expenditure						
Relief of the Poor Projects	-	178,617,540	178,617,540	-	98,263,793	98,263,793
Livelihood Projects	-	3,584,962	3,584,962	-	43,308,654	43,308,654
Preventive Healthcare Projects	-	60,932,222	60,932,222	32,798,523	36,485,063	69,283,586
Education Projects	-	14,854,839	14,854,839	-	10,246,180	10,246,180
Fund raising and Administrative costs	-	19,309,064	19,309,064	4,450,233	32,774,862	37,225,095
Non Recurring expenses	-	4,198,598	4,198,598	192,104	734,811	926,915
Other expenses	-	-	-	-	195,639	195,639
Total	-	281,497,225	281,497,225	37,440,860	222,009,002	259,449,862
Depreciation	5	3,811,390	3,811,390	-	4,559,345	4,559,345
Depreciation transferred to Asset fund	5	(3,811,390)	(3,811,390)	-	(4,559,345)	(4,559,345)
Total Expenses	-	347,226,170	347,226,170	38,238,076	339,814,985	378,053,062
Excess of Income over Expenditure	14,410,052	-	14,410,052	(15,373,248)	-	(15,373,248)
Transferred to Restricted Fund	-	-	-	-	-	-
Transferred to General Fund	(14,410,052)	-	(14,410,052)	15,373,248	-	15,373,248

Significant accounting policies

2

The schedules referred to above form an integral part of the financial statements
As per our report of even date attached

As per our report of even date attached

For SPRM & CO LLP
Chartered Accountants
Firm Registration Number: E300278

M. Mohan Manikantam M.

Mohan Manikantam M.
Partner
Membership No: 314216

Place: Cuttack
Date: 22-08-2025



Place: New Delhi
Date: