

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, 2025				
		AMOUNT IN INR		
		SCHEDULE	F.Y. 2024-25	F.Y. 2023-24
SOURCES OF FUND				
I. FUND BALANCES:				
a. General Fund	[01]	69,653,722	61,970,354	
b. Asset Fund	[02]	11,524,424	10,817,675	
c. Project Fund	[03]	29,802,711	24,267,296	
TOTAL Rs.	[I + II]	110,980,858	97,055,325	
APPLICATION OF FUND				
I. FIXED ASSETS				
	[04]	11,524,424	10,817,675	
II. INVESTMENTS				
	[05]	46,800,000	25,000,000	
III. CURRENT ASSETS, LOANS & ADVANCES:				
a. Loans & Advances	[06]	5,118,823	13,385,445	
b. Other Current Assets	[07]	-	494,282	
c. Cash & Bank Balance	[08]	51,179,544	48,094,187	
	A	56,298,367	61,973,914	
Less: CURRENT LIABILITIES & PROVISIONS:				
a. Current Liabilities	[09]	3,641,933	736,264	
	B	3,641,933	736,264	
NET CURRENT ASSETS	[A - B]	52,656,435	61,237,650	
TOTAL Rs.	[I+II]	110,980,858	97,055,325	

Significant Accounting Policies and Notes to Accounts [12]

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

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

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

For & on behalf :
Child Fund India

Nisha Jaiswal Secretary
[Signature] Treasurer

Place : New Delhi
Date : 11.12.2025



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 31/03/2025			
		Amount in INR	
		F.Y.2024-25	F.Y.2023-24
<u>I. INCOME</u>			
Grants	[10]	265,255,853	243,342,430
Donation		346,795	-
Interest Income	[11]	5,273,246	2,038,493
Other Income		40,000	-
		270,915,893	245,380,923
<u>II. EXPENDITURE</u>			
Expenditure on objects of the society			
Relief to the Poor Projects		212,302,687	143,954,576
Livelihood Projects		5,508,139	46,863,823
Education Projects (Non-Formal)		3,778,004	1,631,401
Medical Relief-(Preventive Healthcare Projects)		2,217,125	7,294,572
Operating Expenses		37,393,178	43,781,054
Non Recurring Expenses		4,166,478	441,131
Depreciation	[04]	3,459,729	5,948,701
Depreciation transferred to Asset Fund	[04]	3,459,729	5,948,701
		-	-
		265,365,611	243,966,557
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	5,550,282	1,414,366
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		5,550,282	1,414,366
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 M.
CA Mohan Manikantam M.
Partner
M No. 314216

For & on behalf :
Child Fund India

Nitya Sharma Secretary
[Signature] Treasurer

Place : New Delhi
Date : 11.12.2025



Child Fund India

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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2025			
	SCHEDULE	Amount in INR	
		F.Y.2024-25	F.Y.2023-24
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		6,096	23,904
Cash at Bank		48,088,091	78,216,599
Fixed Deposits		25,000,000	-
		73,094,187	78,240,503
Grants		270,791,266	238,038,853
Donation		346,795	-
Interest Income		5,273,246	2,034,699
Other Income		40,000	-
Receipt of Security Deposit		6,419,479	11,499,564
TOTAL Rs.		355,964,973	329,813,619
PAYMENT			
Expenditure on objects of the society			
Relief to the Poor Projects		204,922,505	143,954,576
Livelihood Projects		5,508,139	46,863,823
Education Projects (Non-Formal)		3,778,004	1,631,401
Medical Relief-(Preventive Healthcare Projects)		2,217,125	7,294,572
Operating Expenses		37,393,178	43,781,054
Non Recurring Expenses		4,166,478	441,131
Current Liabilities Paid during the year			12,752,875
Cash & Bank Balance c/d			
Cash in Hand		9,203	6,096
Cash at Bank		51,170,341	48,088,091
Fixed Deposits		46,800,000	25,000,000
		97,979,544	73,094,187
TOTAL Rs.		355,964,973	329,813,619

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

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

For & on behalf :
Child Fund India

Miya Pathak
Secretary

[Signature]
Treasurer

Place : New Delhi
Date : 11.12.2025

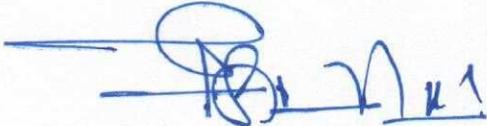


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Schedules forming part of financial statements		
	F.Y.2024-25	F.Y.2023-24
<u>SCHEDULE [01] : GENERAL FUND</u>		
Balance at the beginning of the year	61,970,354	60,555,988
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account (post adjustment)	7,683,368	1,414,366
TOTAL Rs.	69,653,722	61,970,354
<u>SCHEDULE [02] : ASSET FUND</u>		
Balance at the beginning of the year	10,817,675	14,469,269
Add: Transferred from General Fund	-	-
Add: Assets Purchased During The Year	4,166,478	441,131
Less: Depreciation Charged during the year transferred from Income & Expenditure Account	3,459,729	4,092,725
TOTAL Rs.	11,524,424	10,817,675
<u>SCHEDULE [03] : PROJECT FUNDS</u>		
Balance at the beginning of the year	24,267,296	29,570,873
Add: Funds received during the year	270,884,268	238,662,980
Less: Transferred to Income & Expenditure Account	265,348,853	243,966,557
TOTAL Rs.	29,802,711	24,267,296
<u>SCHEDULE [06] : LOANS AND ADVANCES</u>		
Account Receivable / Vendor Advance	1,105,663	2,952,806
Security Deposit	4,013,160	10,432,639
TOTAL Rs.	5,118,823	13,385,445
<u>SCHEDULE [07] : OTHER CURRENT ASSETS</u>		
Other Current Assets	-	494,282
TOTAL Rs.	-	494,282
<u>SCHEDULE [08] : CASH & BANK BALANCE</u>		
Cash in hand	9,203	6,096
Cash at Bank	51,170,341	48,088,091
TOTAL Rs.	51,179,544	48,094,187
<u>SCHEDULE [09] : CURRENT LIABILITIES</u>		
Statutory Liabilities Payable	2,049,013	38,551
Expenses Payable	1,592,920	496,840
Provision for compensated absences	-	200,872
TOTAL Rs.	3,641,933	736,263




 Neeta Mathur

Child Fund India

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Schedules forming part of financial statements

SCHEDULE [10] : GRANTS

Grant Received during the year

Foreign Contribution:

	F.Y.2024-25	F.Y.2023-24
ChildFund International USA	221,264,168	143,833,950
The Hongkong and Shanghai Banking Corporation Ltd.	-	42,324,031
Childfund Sweden	3,449,039	19,421,524
Childfund Germany	20,938,795	9,630,115
Olam EUR	15,469,769	
Un Enfant Par La Main	6,396,334	
Childfund Australia	3,273,161	5,442,415
Childfund France	-	5,215,500
ChildFund Deutschland	-	6,561,623
Give Foundation	-	2,758,362
Opportunity International Inc	-	2,851,333
	270,791,266	238,038,853
Add: Project Fund balance at the beginning of the year	24,267,297	29,570,873
	295,058,563	267,609,726
Less: Project Fund balance at the end of the year	29,802,711	24,267,296
TOTAL Rs.	265,255,853	243,342,430

SCHEDULE [11] : INTEREST INCOME

Interest Income

TOTAL Rs.

5,273,246	2,038,493
5,273,246	2,038,493



7/2/2025

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Schedule: 04 FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION			WRITTEN DOWN		RATE OF DEPRN
	As At	ADDITIONS		As at	UPTO	FOR THE	UPTO	VALUE		
	01.04.24	>180 Days	<180 Days	31.03.25	31.03.24	YEAR	31.03.25	AS AT 31.03.25	AS AT 31.03.24	
Furniture & Fixtures	3,322,974	21,500	69,500	3,413,974	1,621,354	175,787	1,797,141	1,616,833	1,701,620	10%
Office Equipments	7,549,406	27,350	282,703	7,859,459	4,215,917	525,329	4,741,246	3,118,213	3,333,489	15%
Vehicles	4,934,775	3,151,801	-	8,086,576	3,844,239	636,351	4,480,590	3,605,986	1,090,536	15%
Computer & Laptops	21,246,046	613,624	-	21,859,670	16,554,016	2,122,262	18,676,278	3,183,392	4,692,030	40%
TOTAL	37,053,201	3,814,275	352,203	41,219,679	26,235,526	3,459,729	29,695,255	11,524,424	10,817,675	




 Nija Matha

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 31.03.2025	Amount as on 31.03.2024
AXIS BANK FIXED DEPOSIT NO. 924040064225831	28.03.2024	01.04.2025	10,000,000.00	10,000,000.00
AXIS BANK FIXED DEPOSIT NO. 924040064228131	28.03.2024	01.04.2025	5,000,000.00	5,000,000.00
AXIS BANK FIXED DEPOSIT NO. 924040064227510	28.03.2024	02.04.2025	10,000,000.00	10,000,000.00
AXIS FIXED DEPOSIT NO: 924040078125130	19.06.2024	22.06.2025	10,000,000.00	
AXIS FIXED DEPOSIT NO: 924040078119960	19.06.2024	22.06.2025	10,000,000.00	
AXIS FIXED DEPOSIT NO: 924040078152446	19.06.2024	22.06.2025	1,800,000.00	
Total			46,800,000.00	25,000,000.00



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20/03/2025

3.A Project Fund

Particulars	Balance as at 1-Apr-24	Receipts	Interest*	Total	Transferred to Income & Expenditure Account	Transferred to General Fund Account	Balance as at 31-Mar-25
Foreign Fund							
Relief of the Poor Projects							
Child Support Programme	18,912,096	241,609,088	-	260,521,184	243,757,901		16,763,283
Olam Eur	-	15,469,769	93,002	15,562,771	8,052,401		7,510,370
Livelihood Projects							
Childfund Sweden/ Barnfonden	88,079	-	-	88,079	88,079		-
Support to vulnerable families and protecting rights of children	713,800	7,316,075	-	8,029,875	6,806,273		1,223,602
Education Projects (Non-Formal)							
Swabhiman Project	1,697,908	6,396,334	-	8,094,242	3,792,867		4,301,375
Medical Relief-(Preventive Healthcare Projects)							
Covid Relief & Immunization Project	4,081	-	-	4,081	-		4,081
Opportunity International	2,851,333	-	-	2,851,333	2,868,090	(16,757)	-
Total Foreign Fund	24,267,297	270,791,266	93,002	295,151,565	265,365,612	(16,757)	29,802,711

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



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Resa Yattoo