

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008

TEL. : 257 28146, 415 38344

AUDITORS REPORT

To,

The Members,

INDIA CHILD PROTECTION FUND

L – 6, Kalkaji,

New Delhi –110019

We have audited the attached Balance Sheet of **INDIA CHILD PROTECTION FUND** ("the Trust") as at 31st March 2023 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2023 annexed thereto. These financial statements are the responsibility of the Trust management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust / institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received from the branches subject to comments given hereto. The Balance sheet and Income & Expenditure Account referred to in this report are in agreement with the books of the accounts.

In our opinion and to the best of our information, and according to the information given to us, the said accounts read with the notes to Accounts attached to the Balance Sheet & Income and Expenditure Account give a true and fair view.

- a) in the case of Balance Sheet of the state of affairs of the above named trust/ institution as at 31st March, 2023, and
- b) in the case of the Income and Expenditure Account, of the surplus of its accounting year ending on 31st March, 2023.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants



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(Anil Kumar Gupta)

Partner

Membership No. 083159

Place : New Delhi

Dated : 06th September, 2023

UDIN : 23083159BGWQBT3339

INDIA CHILD PROTECTION FUND

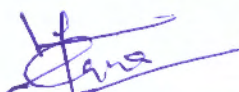
L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Balance Sheet as on 31st March 2023

Particulars	Annexure	Amount (in INR)	
		As on 31st March, 2023	As on 31st March, 2022
Sources of Funds			
Capital Fund	"A"	1,502,576.84	1,782,887.60
Programme Balances	"B"	11,128,627.88	10,531,851.92
TDS Payable	"C"	-	7,500.00
Total		12,631,204.72	12,322,239.52
Applications of Funds			
Fixed Assets	"D"	1,315,384.97	1,594,732.73
Investments	"G"	6,000,000.00	9,500,000.00
Tax Deducted at Source	"E"	175,738.00	145,977.00
Cash & Bank Balances	"F"	5,140,081.75	1,081,529.79
Total		12,631,204.72	12,322,239.52

For India Child Protection Fund

Rajat Kumar
TrusteeAnand Kumar
TrusteeDate : 06th September, 2023
Place : New DelhiAs per our report of even date
For Anil S Gupta & AssociatesFirm Registration Number: 004061N
Chartered AccountantsAnil Kumar Gupta
Partner
(Membership No. 083159)

INDIA CHILD PROTECTION FUND

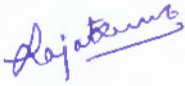
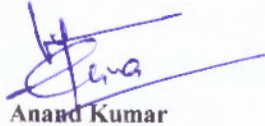
L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Income & Expenditure Account for the year ended 31st March 2023

Particulars	Annexure	Amount (in INR)	
		For the year ended 31st March, 2023	For the year ended 31st March, 2022
<u>Income</u>			
Grant Income	"B"	9,183,319.00	-
Interest Income	"B"	340,316.00	605,530.00
Total Income		9,523,635.00	605,530.00
<u>Expenditure</u>			
Grant Recuring Expenditure	"B"	8,667,456.04	2,151,309.60
Depreciation	"D"	539,713.76	722,564.00
Total Expenditure		9,207,169.80	2,873,873.60
Excess of Income Over Expenditure	"A1"	316,465.20	(2,268,343.60)

For India Child Protection Fund

Rajat Kumar
TrusteeAnand Kumar
TrusteeDate : 06th September, 2023
Place : New DelhiAs per our report of even date
For Anil S Gupta & AssociatesFirm Registration Number: 004061N
Chartered AccountantsAnil Kumar Gupta
Partner
(Membership No. 083159)

INDIA CHILD PROTECTION FUND


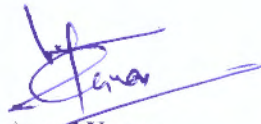
L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Receipt & Payment Account for the year ended 31st March, 2023

Particulars	Annexure	Amount (in INR)	
		For the year ended 31st March, 2023	For the year ended 31st March, 2022
Opening Balance Cash & Bank Balances		1,081,529.79	2,215,729.39
Receipts			
Grant Income	"B"	9,183,319.00	-
Interest Income	"B"	340,316.00	605,530.00
Investments Matured (Net)	"G"	3,500,000.00	500,000.00
Total		14,105,164.79	3,321,259.39
Payments			
Grant Recuring Expenditure	"B"	8,666,453.04	2,151,309.60
Grant Non Recuring Expenditure	"B"	261,369.00	-
Tax Deducted at Source	"E"	29,761.00	48,970.00
Current Liabilities paid		7,500.00	39,450.00
Closing Balance Cash & Bank Balances	"F"	5,140,081.75	1,081,529.79
Total		14,105,164.79	3,321,259.39

For India Child Protection Fund

Rajat Kumar
TrusteeAnand Kumar
Trustee

Date : 06th September, 2023

Place : New Delhi

As per our report of even date
For Anil S Gupta & Associates
Firm Registration Number: 004061N
Chartered AccountantsAnil Kumar Gupta
Partner
(Membership No. 083159)

INDIA CHILD PROTECTION FUND
L-6, Kalkaji, New Delhi - 110019
(Consolidated)

Annexure-A Capital Fund	31st March, 2023		31st March, 2022	
	Amount	Amount	Amount	Amount
<i>Amount (in INR)</i>				
FOREIGN CONTRIBUTION (FC)				
Opening Balance	1,779,598.47		2,502,162.47	
Add : Fixed Assets purchased during the year	260,366.00		-	
	<u>2,039,964.47</u>		<u>2,502,162.47</u>	
Less : Excess of Expenditure over Income (Refer Annexure A1)	539,713.76		722,564.00	
Total-FC		<u>1,500,250.71</u>		<u>1,779,598.47</u>
LOCAL CONTRIBUTION (LC)				
Opening Balance	3289.13		3230.13	
Less : Excess of Expenditure over Income as per Income & Expenditure A/c	963.00		(59.00)	
Total-LC		<u>2,326.13</u>		<u>3,289.13</u>
Consolidated Capital Fund		<u>1,502,576.84</u>		<u>1,782,887.60</u>

Annexure-A1

FOREIGN CONTRIBUTION (FC)				
<u>Grant</u>				
Grant received/ Interest Income	9,523,595.00		605,471.00	
Less :- Grant utilized in Recurring Expenditure	8,666,453.04		2,151,309.60	
Excess of Income over Expenditure transferred to Programme Balances		857,141.96		(1,545,838.60)
<u>Non Grant</u>				
Other Income	-		-	
Less:- Depreciation on Fixed Assets	539,713.76		722,564.00	
Excess of Income over Expenditure transferred to Capital Fund		(539,713.76)		(722,564.00)
Excess of Income over Expenditure as per Income & Expenditure A/c-FC		<u>317,428.20</u>		<u>(2,268,402.60)</u>
LOCAL CONTRIBUTION (LC)				
<u>Non Grant</u>				
Bank Interest	40.00		59.00	
Less :- Bank Charges	1,003.00		-	
Excess of Income over Expenditure as per Income & Expenditure A/c-LC		(963.00)		59.00
Consolidated Excess of Income over Expenditure		<u>316,465.20</u>		<u>(2,268,343.60)</u>

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INDIA CHILD PROTECTION FUND
L-6, Kalkaji, New Delhi - 110019
(Consolidated)

	31st March, 2023		Amount (in INR) 31st March, 2022	
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
Annexure-C				
TDS Payable				
FOREIGN CONTRIBUTION (FC)				
TDS on Professional Fee		-		7,500.00
Total-FC		-		7,500.00
LOCAL CONTRIBUTION (LC)				
TDS		-		-
Consolidated TDS Payable		-		7,500.00
Annexure-E				
Tax Deducted at Source				
FOREIGN CONTRIBUTION (FC)				
Opening Balance	145,977.00		97,007.00	
Add : Tax deducted at source during the year	29,761.00		48,970.00	
Total-FC		175,738.00		145,977.00
LOCAL CONTRIBUTION (LC)				
Total-LC		-		-
Consolidated Tax Deducted at Sources		175,738.00		145,977.00
Annexure-F				
Cash & Bank Balances				
FOREIGN CONTRIBUTION (FC)				
Cash & Bank Balances				
Cash in Hand		70,029.00		69,924.00
Axis Bank-049010100265584	4,161.72		319,915.72	
Axis Bank-915010010286014	5,058,738.90		688,400.94	
SBI-40065543580	4,826.00	5,067,726.62	-	1,008,316.66
		5,137,755.62		1,078,240.66
LOCAL CONTRIBUTION (LC)				
Cash & Bank Balances				
Cash in Hand	1,300.00		1,300.00	
Axis Bank-049010100319805	1,026.13		1,989.13	
Total-LC		2,326.13		3,289.13
Consolidated Cash and Bank balances		5,140,081.75		1,081,529.79
Annexure-G				
Investments				
FOREIGN CONTRIBUTION (FC)				
FDR with Axis Bank		6,000,000.00		9,500,000.00
Total-LC				
FDR with Axis Bank		-		-
Consolidated Investments		6,000,000.00		9,500,000.00

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INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Annexure-D

Depreciation chart for the year ended 31st March, 2023

Amount (in INR)

Description of Assets	Rate of Depreciation	Cost				Depreciation				WDV Balance		
		Opening Balance as on 01/04/2022	Additions from 01/04/2022 to 03/10/2022	Additions from 04/10/2022 to 31/03/2023	Sale/ written off during the year	Balance as on 31/03/2023	Opening Balance as on 01/04/2022	For the year	Adjustment during the year	Upto 31/03/2023	Upto 31/03/2023	As on 31/03/2022
Computers	40%	1,299,282.01	84,700.00	79,060.00	-	1,463,042.01	793,395.84	252,046.47	-	1,045,442.31	417,599.70	505,886.17
Laptops	40%	1,281,782.01	84,700.00	79,060.00	-	1,445,542.01	784,295.84	248,686.47	-	1,032,982.31	412,559.70	497,486.17
Printer-HP Smart Tank 530	40%	17,500.00	-	-	-	17,500.00	9,100.00	3,360.00	-	12,460.00	5,040.00	8,400.00
Furniture & Fixtures	10%	298,450.10	-	25,606.00	-	324,056.10	71,784.87	23,946.82	-	95,731.69	228,324.41	226,665.23
Almirah	10%	10,275.00	-	-	-	10,275.00	5,360.51	491.45	-	5,851.96	4,423.04	4,914.49
Furniture & Fixtures	10%	288,175.10	-	25,606.00	-	313,781.10	66,424.36	23,455.37	-	89,879.73	223,901.37	221,750.74
Office Equipments	15%	52,499.00	71,000.00	-	-	123,499.00	15,272.80	16,233.93	-	31,506.73	91,992.27	37,226.20
Air Pods	15%	23,500.00	-	-	-	23,500.00	6,521.25	2,546.81	-	9,068.06	14,431.94	16,978.75
Whirlpool Fridge 263D	15%	22,500.00	-	-	-	22,500.00	6,243.75	2,438.44	-	8,682.19	13,817.81	16,256.25
Mobile Phones	15%	6,499.00	71,000.00	-	-	77,499.00	2,507.80	11,248.68	-	13,756.48	63,742.52	3,991.20
Vehicles	30%	2,405,117.00	-	-	-	2,405,117.00	1,580,161.87	247,486.54	-	1,827,648.41	577,468.59	824,955.13
Isuzu Vcross A/T High Plus	30%	2,405,117.00	-	-	-	2,405,117.00	1,580,161.87	247,486.54	-	1,827,648.41	577,468.59	824,955.13
Total- FC		4,055,348.11	155,700.00	104,666.00	-	4,315,714.11	2,460,615.38	539,713.76	-	3,000,329.14	1,315,384.97	1,594,732.73
LOCAL CONTRIBUTION (LC)												
Total- LC		-	-	-	-	-	-	-	-	-	-	-
CONSOLIDATED FIXED ASSETS		4,055,348.11	155,700.00	104,666.00	-	4,315,714.11	2,460,615.38	539,713.76	-	3,000,329.14	1,315,384.97	1,594,732.73
PREVIOUS YEAR		4,055,348.11	-	-	-	4,055,348.11	1,738,051.38	722,564.00	-	2,460,615.38	1,594,732.73	2,317,296.73

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INDIA CHILD PROTECTION FUND
L-6, Kalkaji, New Delhi - 110019
(Consolidated)

Annexure-B
Summary of Program Balance as on 31st March, 2023

Amount (in INR)

S.No.	Programs	Income			Total Income Available during Financial Year 2022-23	Utilization			Total Utilisation during Financial Year 2022-23	Unutilised Balance as on 31st March, 2023
		Opening Balance as on 01st April, 2022	Grant/Income Received	Inter Project Transfer		Recurring	Non recurring	Inter Project Transfer		
FOREIGN CONTRIBUTION (FC)										
1	COCSEA Fund	-	9,183,319.00	22,058.00	9,205,377.00	7,171,937.04	260,366.00	-	7,432,303.04	1,773,073.96
2	Child Protection Fund	8,173,111.52	-	-	8,173,111.52	1,494,516.00	-	-	1,494,516.00	6,678,595.52
3	General Fund	2,358,740.40	-	318,218.00	2,676,958.40	-	-	-	-	2,676,958.40
	Total	10,531,851.92	9,183,319.00	340,276.00	20,055,446.92	8,666,453.04	260,366.00	-	8,926,819.04	11,128,627.88
4	General Fund (Interest Income)	-	340,276.00	(340,276.00)	-	-	-	-	-	-
	Total- FC	10,531,851.92	9,523,595.00	-	20,055,446.92	8,666,453.04	260,366.00	-	8,926,819.04	11,128,627.88
LOCAL CONTRIBUTION (LC)										
	Total- LC	-	-	-	-	-	-	-	-	-
	CONSOLIDATED PROGRAM BALANCE	10,531,851.92	9,523,595.00	-	20,055,446.92	8,666,453.04	260,366.00	-	8,926,819.04	11,128,627.88
	PREVIOUS YEAR	12,077,690.52	605,471.00	-	12,683,161.52	2,151,309.60	-	-	2,151,309.60	10,531,851.92

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INDIA CHILD PROTECTION FUND

Disclosure of Significant Accounting polices and Note to Accounts attached to & forming part of the Balance Sheet of India Child Protection Fund, L-6, Kalkaji, New Delhi as at 31st March, 2023

1) Basis of preparation of Financial Statements

The Trust has followed cash system of accounting during the financial year 2022-23 and recognizes significant items of Income & Expenditure on cash basis.

2) Depreciation

The Trust has provided depreciation on all Fixed Assets at the rates prescribed under the Income Tax Act, 1961.

3) The Balance in Capital Fund, represent the money utilized for acquiring Fixed Assets and income earned on deposits. Whereas the Programme balances represent the unutilized Balance lying with the Trust against various projects at the end of the year.

4) The expenses are incurred under various heads for different programmes undertaken by the Trust from time to time & are clubbed under those programmes only.

5) The Registered office of the Trust is located at L-6, Kalkaji, New Delhi-110019, which is owned by another Society. A no objection certificate has been obtained by the Trust from that Society to run its office from that premises.

For India Child Protection Fund



Rajat Kumar
Trustee


Anand Kumar
Trustee

**As per our report of even date
For Anil S Gupta & Associates
Firm Registration Number: 004061N
Chartered Accountants**



Anil Kumar Gupta
Partner
(Membership No. 083159)

Date : 6th September, 2023

Place : New Delhi