ANIL S GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008
TEL. : 258 60577, 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 FOUNDATION** ("the Trust") as at 31st March 2022 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2022 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, 2022, and
b) in the case of the Income and Expenditure Account, of the deficit of its accounting year ending on 31st March, 2022.

For **ANIL S GUPTA & ASSOCIATES**
Firm Registration No. 004061N
Chartered Accountants

ANIL S. GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

(Anil Kumar Gupta)
Partner
Membership No. 083159

Place : New Delhi
Dated : 30th August, 2022
UDIN : 22083159AQJTJJ6637

INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Balance Sheet as on 31st March 2022

Amount (in INR)

Particulars	Annexure	As on 31st March, 2022	As on 31st March, 2021
Sources of Funds			
Capital Fund	"A"	1,782,887.60	2,505,392.60
Programme Balances	"B"	10,531,851.92	12,077,690.52
TDS Payable	"C"	7,500.00	46,950.00
Total		**12,322,239.52**	**14,630,033.12**
Applications of Funds			
Fixed Assets	"D"	1,594,732.73	2,317,296.73
Investments	"G"	9,500,000.00	10,000,000.00
Tax Deducted at Sources	"E"	145,977.00	97,007.00
Cash & Bank Balances	"F'	1,081,529.79	2,215,729.39
Total		**12,322,239.52**	**14,630,033.12**

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)

ANIL S. GUPTA & ASSOCIATES CA NEW DELHI CHARTERED ACCOUNTANTS

For India Child Protection Fund

Rajeev Bhardwaj
Trustee

Anand Kumar
Trustee

Date : 30th August, 2022
Place : New Delhi

India Child Protection Fund New Delhi L-6, Kalkaji

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

Income & Expenditure Account for the year ended 31st March, 2022

Amount (in INR)

Particulars	Annexure	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Income			
Interest Income	"B"	605,530.00	1,044,954.00
Total Income		**605,530.00**	**1,044,954.00**
Expenditure			
Grant Recuring Expenditure	"B"	2,151,309.60	20,481,094.92
Depreciation	"D"	722,564.00	975,064.95
Total Expenditure		**2,873,873.60**	**21,456,159.87**
Excess of Income Over Expenditure	"A1"	(2,268,343.60)	(20,411,205.87)

For India Child Protection Fund

Rajeev Bhardwaj
Trustee

Anand Kumar
Trustee

Date : 30th August, 2022
Place : New Delhi

India Child Protection Fund
New Delhi
L-6, Kalkaji

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

ANIL S. GUPTA & ASSOCIATES
NEW DELHI
CHARTERED ACCOUNTANTS

Anil 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, 2022

Amount (in INR)

Particulars	Annexure	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Opening Balance			
Cash & Bank Balances		2,215,729.39	33,397,178.32
Receipts			
Interest Income	"B"	605,530.00	1,044,954.00
Investments Matured (Net)	"G"	500,000.00	-
Total		**3,321,259.39**	**34,442,132.32**
Payments			
Grant Recuring Expenditure	"B"	2,151,309.60	20,481,094.92
Grant Non Recuring Expenditure	"B"	-	1,235,982.01
Tax Deducted at Source	"E"	48,970.00	45,691.00
Investments made (Net)	"G"	-	10,000,000.00
Current Liabilities paid		39,450.00	463,635.00
Closing Balance			
Cash & Bank Balances	"F"	1,081,529.79	2,215,729.39
Total		**3,321,259.39**	**34,442,132.32**

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

ANIL S. GUPTA & ASSOCIATES
CA
NEW DELHI
CHARTERED ACCOUNTANTS

Anil Kumar Gupta
Partner
(Membership No. 083159)

For India Child Protection Fund

Rajeev Bhardwaj
Trustee

Anand Kumar
Trustee

India Child Protection Fund
New Delhi
L-6, Kalkaji

Date : 30th August, 2022
Place : New Delhi

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

Amount (in INR)

Annexure-A **Capital Fund**	**31st March, 2022** Amount	Amount	**31st March, 2021** Amount	Amount
FOREIGN CONTRIBUTION (FC)				
Opening Balance	2,502,162.47		2,241,245.41	
Add : Fixed Assets purchased during the year	-		1,235,982.01	
	2,502,162.47		3,477,227.42	
Less : Excess of Expenditure over Income (Refer Annexure A1)	722,564.00		975,064.95	
Total-FC		**1,779,598.47**		**2,502,162.47**
LOCAL CONTRIBUTION (LC)				
Opening Balance	3,230.13		3,521.13	
Less : Excess of Expenditure over Income as per Income & Expenditure A/c	(59.00)		291.00	
Total-LC		**3,289.13**		**3,230.13**
Consolidated Capital Fund		**1,782,887.60**		**2,505,392.60**

Annexure-A1

FOREIGN CONTRIBUTION (FC)				
Grant				
Grant received	605,471.00		1,044,891.00	
Less :-Grant utilized in Recurring Expenditure	2,151,309.60		20,480,740.92	
Excess of Income over Expenditure tfd to Programme Balances		(1,545,838.60)		(19,435,849.92)
Non Grant				
Other Income	-		-	
Less:- Depreciation	722,564.00		975,064.95	
Excess of Income over Expenditure tfd to Capital Fund		(722,564.00)		(975,064.95)
Excess of Income over Expenditure as per Income & Expenditure A/c-FC		**(2,268,402.60)**		**(20,410,914.87)**
LOCAL CONTRIBUTION (LC)				
Non Grant				
Bank Interest	59.00		63.00	
Less :- Bank Charges	-		354.00	
Excess of Income over Expenditure as per Income & Expenditure A/c-LC		59.00		(291.00)
Consolidated Excess of Income over Expenditure		**(2,268,343.60)**		**(20,411,205.87)**

Annexure-C
TDS Payable

FOREIGN CONTRIBUTION (FC)				
TDS on Professional	7,500.00		46,950.00	
Total-FC		7,500.00		46,950.00
LOCAL CONTRIBUTION (LC)				
TDS		-		-
Consolidated TDS Payable		**7,500.00**		**46,950.00**

ANIL S. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
NEW DELHI

India Child Protection Fund
New Delhi

Annexure-E
Tax deducted at sources

FOREIGN CONTRIBUTION (FC)				
Opening Balance	97,007.00		51,316.00	
Add : Tax deducted at sources during the year	48,970.00		45,691.00	
Total-FC		145,977.00		97,007.00
LOCAL CONTRIBUTION (LC)				
Total-LC		-		-
Consolidated Tax Deducted at Sources		**145,977.00**		**97,007.00**

Annexure-F
Cash & Bank Balances

FOREIGN CONTRIBUTION (FC)				
Cash & Bank Balances				
Cash in Hand	69,924.00		69,924.00	
Axis Bank-049010100265584	319,915.72		286,744.22	
Axis Bank-915010010286014	688,400.94		1,855,831.04	
Total-FC		1,078,240.66		2,212,499.26
LOCAL CONTRIBUTION (LC)				
Cash & Bank Balances				
Cash in Hand	1,300.00		1,300.00	
Axis Bank-049010100319805	1,989.13		1,930.13	
Total-LC		3,289.13		3,230.13
Consolidated Cash and Bank balances		**1,081,529.79**		**2,215,729.39**

Annexure-G
Investments

FOREIGN CONTRIBUTION (FC)				
FDR with Axis Bank		9,500,000.00		10,000,000.00
LOCAL CONTRIBUTION (LC)				
FDR with Axis Bank		-		-
Consolidated Investments		**9,500,000.00**		**10,000,000.00**

Child Protection Fund New Delhi

ANIL S. GUPTA & ASSOCIATES CA NEW DELHI CHARTERED ACCOUNTANTS

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

Annexure-D
Depreciation chart for the year ended 31st March, 2022 *Amount (*

Description of assets	Rate of Depreciation	Cost				Depreciation				WDV Balance	
		Opening Balance as on 01/04/2021	Additions during the year	Sale/ written off during the year	Balance as on 31/03/2022	Opening Balance as on 01/04/2021	For the year	Adjustment during the year	Upto 31/03/2022	Upto 31/03/2022	As on 31/
FOREIGN CONTRIBUTION (FC)											
Computers	**40%**	**1,299,282.01**	-	-	**1,299,282.01**	**456,138.40**	**337,257.44**	-	**793,395.84**	**505,886.17**	**843**
Laptops	40%	1,281,782.01	-	-	1,281,782.01	452,638.40	331,657.44	-	784,295.84	497,486.17	829
Printer-HP Smart Tank 530	40%	17,500.00	-	-	17,500.00	3,500.00	5,600.00	-	9,100.00	8,400.00	14
Furniture & Fixtures	**10%**	**298,450.10**	-	-	**298,450.10**	**46,599.84**	**25,185.03**	-	**71,784.87**	**226,665.23**	**251**
Almirah	10%	10,275.00	-	-	10,275.00	4,814.45	546.06	-	5,360.51	4,914.49	5
Furniture & Fixtures	10%	288,175.10	-	-	288,175.10	41,785.39	24,638.97	-	66,424.36	221,750.74	246
Office Equipments	**15%**	**52,499.00**	-	-	**52,499.00**	**8,703.47**	**6,569.33**	-	**15,272.80**	**37,226.20**	**43**
Air Pods	15%	23,500.00	-	-	23,500.00	3,525.00	2,996.25	-	6,521.25	16,978.75	19
Whirlpool Fridge 263D	15%	22,500.00	-	-	22,500.00	3,375.00	2,868.75	-	6,243.75	16,256.25	19
Mobile Phones	15%	6,499.00	-	-	6,499.00	1,803.47	704.33	-	2,507.80	3,991.20	4
Vehicles	**30%**	**2,405,117.00**	-	-	**2,405,117.00**	**1,226,609.67**	**353,552.20**	-	**1,580,161.87**	**824,955.13**	**1,178**
Isuzu Vcross A/T High Plus	30%	2,405,117.00	-	-	2,405,117.00	1,226,609.67	353,552.20	-	1,580,161.87	824,955.13	1,178
Total- FC		**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**
LOCAL CONTRIBUTION (LC)											
Total- LC		-	-	-	-	-	-	-	-	-	
CONSOLIDATED FIXED ASSETS		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
PREVIOUS YEAR		2,819,366.10	1,235,982.01	-	4,055,348.11	762,983.43	975,064.95	-	1,738,048.38	2,317,299.73	2,056

ANIL S. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
NEW DELHI

India Child Protection Fund
New Delhi
L-6, Kalkaji

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

Annexure-B
Summary of Program Balance as on 31st March, 2022

Amount (i

S.No.	Programs	Income			Total Income Available during Financial Year 2021-22	Utilization			Total Utilisation during Financial Year 2021-22	Unutilised Ba on 31st Marc
		Opening Balance as on 01st April, 2021	Grant/Income Received	Inter Project Transfer		Recurring	Non recurring	Inter Project Transfer		
					FOREIGN CONTRIBUTION (FC)					
1	Child Protection Fund	10,319,362.12	-		**10,319,362.12**	2,146,250.60	-		**2,146,250.60**	**8,173**
2	General Fund	1,758,328.40	-	605,471.00	**2,363,799.40**	5,059.00		-	**5,059.00**	**2,358**
3	General Fund (Interest Income)	-	605,471.00	(605,471.00)	-	-	-		-	
	Total- FC	**12,077,690.52**	**605,471.00**	-	**12,683,161.52**	**2,151,309.60**	-	-	**2,151,309.60**	**10,531**
					LOCAL CONTRIBUTION (LC)					
		-	-		-	-	-	-	-	
	Total- LC	-	-		-	-	-	-	-	
	CONSOLIDATED PROGRAM BALANCE	**12,077,690.52**	**605,471.00**	-	**12,683,161.52**	**2,151,309.60**	-	-	**2,151,309.60**	**10,53**
	PREVIOUS YEAR	**32,749,522.45**	**1,044,891.00**	-	**33,794,413.45**	**20,480,740.92**	**1,235,982.01**	-	**21,716,722.93**	**11,03**

India Child Protection Fund New Delhi L-6, Kalkaji

ANIL S. GUPTA & ASSOCIATES CA NEW DELHI CHARTERED ACCOUNTANTS

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, 2022

1) **Basis of preparation of Financial Statements**
   The Trust has followed cash system of accounting during the financial year 2021-22 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

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

ANIL S. GUPTA & ASSOCIATES
CA
NEW DELHI
CHARTERED ACCOUNTANTS

Rajeev Bhardwaj
Trustee

Anand Kumar
Trustee

Anil Kumar Gupta
Partner
(Membership No. 083159)

Date : 30th August, 2022
Place : New Delhi

India Child Protection Fund
New Delhi
L-6, Kalkaji