

# 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**

**(Formerly India Child Protection Fund)**

L – 6, Kalkaji,

New Delhi –110019

We have audited the attached Balance Sheet of **INDIA CHILD PROTECTION** ("the Trust") as at 31<sup>st</sup> March 2024 and also the Income & Expenditure Account of the Trust for the year ended on 31<sup>st</sup> March, 2024 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 31<sup>st</sup> March, 2024, and
- b) in the case of the Income and Expenditure Account, of the surplus of its accounting year ending on 31<sup>st</sup> March, 2024.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants



*(Signature)*

**(Anil Kumar Gupta)**

Partner

Membership No. 083159

Place : New Delhi

Dated : 19<sup>th</sup> September, 2024

UDIN : 24083159BKCOOC9631


**INDIA CHILD PROTECTION**  
**(Formerly known as India Child Protection Fund)**  
L-6, Kalkaji, New Delhi - 110019  
(Consolidated)

**Balance Sheet as on 31st March 2024**

Amount (in INR)

Particulars	Annexure	As on 31st March, 2024	As on 31st March, 2023
<b><u>Sources of Funds</u></b>			
Capital Fund	"A"	51,13,489.53	15,02,576.84
Programme Balances	"B"	3,61,40,695.76	1,11,28,627.88
Current Liabilities	"C"	15,825.00	-
<b>Total</b>		<b>4,12,70,010.29</b>	<b>1,26,31,204.72</b>
<b><u>Applications of Funds</u></b>			
Fixed Assets	"D"	49,26,297.66	13,15,384.97
Investments	"G"	1,60,00,000.00	60,00,000.00
Tax Deducted at Source	"E"	2,10,260.00	1,75,738.00
Cash & Bank Balances	"F"	1,98,60,763.33	51,40,081.75
Security Deposits	"H"	2,70,000.00	-
Advance to Others	"I"	2,689.30	-
<b>Total</b>		<b>4,12,70,010.29</b>	<b>1,26,31,204.72</b>

For India Child Protection


  
**Rajeev Bhardwaj**  
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 : 19th September, 2024  
Place : New Delhi

**INDIA CHILD PROTECTION**  
**(Formerly known as India Child Protection Fund)**  
L-6, Kalkaji, New Delhi - 110019  
(Consolidated)

**Income & Expenditure Account for the year ended 31st March 2024**

Amount (in INR)

Particulars	Annexure	For the year ended 31st March, 2024	For the year ended 31st March, 2023
<b><u>Income</u></b>			
Grant Income	"B"	5,77,29,533.00	91,83,319.00
Interest Income	"B"	5,61,988.00	3,40,316.00
<b>Total Income</b>		<b>5,82,91,521.00</b>	<b>95,23,635.00</b>
<b><u>Expenditure</u></b>			
Grant Recuring Expenditure	"B"	2,87,28,988.12	86,67,456.04
Depreciation	"D"	9,39,552.31	5,39,713.76
<b>Total Expenditure</b>		<b>2,96,68,540.43</b>	<b>92,07,169.80</b>
Excess of Income Over Expenditure	"A1"	2,86,22,980.57	3,16,465.20

For India Child Protection

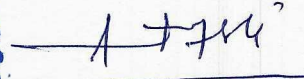
  
Rajeev Bhardwaj  
Trustee



  
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 : 19th September, 2024  
Place : New Delhi

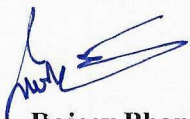
**INDIA CHILD PROTECTION**  
**(Formerly known as India Child Protection Fund)**  
L-6, Kalkaji, New Delhi - 110019  
(Consolidated)

**Receipt & Payment Account for the year ended 31st March, 2024**

Amount (in INR)

Particulars	Annexure	For the year ended 31st March, 2024	For the year ended 31st March, 2023
<b>Opening Balance</b>			
Cash & Bank Balances		51,40,081.75	10,81,529.79
<b><u>Receipts</u></b>			
Grant Income	"B"	5,77,29,533.00	91,83,319.00
Interest Income	"B"	5,61,988.00	3,40,316.00
Current Liabilities	"C"	15,825.00	(7,500.00)
<b>Total</b>		<b>6,34,47,427.75</b>	<b>1,05,97,664.79</b>
<b><u>Payments</u></b>			
Grant Recurring Expenditure	"B"	2,87,28,988.12	86,67,456.04
Grant Non Recurring Expenditure	"B"	45,50,465.00	2,60,366.00
Tax Deducted at Source	"E"	34,522.00	29,761.00
Investments (Net)	"G"	1,00,00,000.00	(35,00,000.00)
Security Deposits	"H"	2,70,000.00	-
Advance to Others	"I"	2,689.30	-
<b>Closing Balance</b>			
Cash & Bank Balances	"F"	1,98,60,763.33	51,40,081.75
<b>Total</b>		<b>6,34,47,427.75</b>	<b>1,05,97,664.79</b>

For India Child Protection



**Rajeev Bhardwaj**  
Trustee




**Anand Kumar**  
Trustee

As per our report of even date

For Anil S Gupta & Associates

Firm Registration Number: 004061N

Chartered Accountants



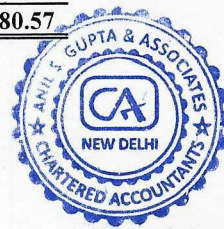

**Anil Kumar Gupta**  
Partner  
(Membership No. 083159)

Date : 19th September, 2024

Place : New Delhi

**INDIA CHILD PROTECTION**  
(Formerly known as India Child Protection Fund)  
L-6, Kalkaji, New Delhi - 110019  
(Consolidated)

Annexure-A Capital Fund	31st March, 2024		31st March, 2023	
	Amount	Amount	Amount	Amount
<b>FOREIGN CONTRIBUTION (FC)</b>				
Opening Balance	15,00,250.71		17,79,598.47	
Add : Fixed Assets purchased during the year	44,69,565.00		2,60,366.00	
	59,69,815.71		20,39,964.47	
Less : Excess of Expenditure over Income (Refer Annexure A1)	9,23,372.31		5,39,713.76	
Total-FC		<b>50,46,443.40</b>		<b>15,00,250.71</b>
<b>LOCAL CONTRIBUTION (LC)</b>				
Opening Balance	2,326.13		3,289.13	
Add : Fixed Assets purchased during the year	80,900.00		-	
	83,226.13		3,289.13	
Less : Excess of Expenditure over Income as per Income & Expenditure A/c	16,180.00		963.00	
Total-LC		<b>67,046.13</b>		<b>2,326.13</b>
<b>Consolidated Capital Fund</b>		<b>51,13,489.53</b>		<b>15,02,576.84</b>
<b>Annexure-A1</b>				
<b>FOREIGN CONTRIBUTION (FC)</b>				
<u>Grant</u>				
Grant received/ Interest Income	5,68,59,246.00		95,23,595.00	
Less :-Grant utilized in Recurring Expenditure	2,75,22,874.03		86,66,453.04	
Excess of Income over Expenditure transferred to Programme Balances		<b>2,93,36,371.97</b>		<b>8,57,141.96</b>
<u>Non Grant</u>				
Other Income	-		-	
Less:- Depreciation on Fixed Assets	9,23,372.31		5,39,713.76	
Excess of Income over Expenditure transferred to Capital Fund		<b>(9,23,372.31)</b>		<b>(5,39,713.76)</b>
Excess of Income over Expenditure as per Income & Expenditure A/c-FC		<b>2,84,12,999.66</b>		<b>3,17,428.20</b>
<b>LOCAL CONTRIBUTION (LC)</b>				
<u>Grant</u>				
Grant received/ Interest Income	14,32,275.00		-	
Less :-Grant utilized in Recurring Expenditure	12,06,114.09		-	
Excess of Income over Expenditure transferred to Programme Balances		<b>2,26,160.91</b>		<b>-</b>
<u>Non Grant</u>				
Bank Interest	-		40.00	
Less:- Depreciation on Fixed Assets	16,180.00		-	
Less :- Bank Charges	-		1,003.00	
Excess of Income over Expenditure transferred to Capital Fund		<b>(16,180.00)</b>		<b>(963.00)</b>
Excess of Income over Expenditure as per Income & Expenditure A/c-LC		<b>2,09,980.91</b>		<b>(963.00)</b>
<b>Consolidated Excess of Income over Expenditure</b>		<b>2,86,22,980.57</b>		<b>3,16,465.20</b>



	AMOUNT	AMOUNT	AMOUNT	Amount (in INR) AMOUNT
<b>Annexure-C</b>				
<b>Current Liabilities</b>				
<b>FOREIGN CONTRIBUTION (FC)</b>				
TDS on Professional Fee		15,825.00		-
Total-FC		<u>15,825.00</u>		<u>-</u>
<b>LOCAL CONTRIBUTION (LC)</b>				
		-		-
<b>Consolidated Current Liabilities</b>		<u>15,825.00</u>		<u>-</u>
<b>Annexure-E</b>				
<b>Tax Deducted at Source</b>				
<b>FOREIGN CONTRIBUTION (FC)</b>				
Opening Balance	1,75,738.00		1,45,977.00	
Add : Tax deducted at source during the year	22,522.00		29,761.00	
Total-FC		1,98,260.00		1,75,738.00
<b>LOCAL CONTRIBUTION (LC)</b>				
Opening Balance	-		-	
Add : Tax deducted at source during the year	12,000.00		-	
Total-FC		12,000.00		-
<b>Consolidated Tax Deducted at Sources</b>		<u>2,10,260.00</u>		<u>1,75,738.00</u>
<b>Annexure-F</b>				
<b>Cash &amp; Bank Balances</b>				
<b>FOREIGN CONTRIBUTION (FC)</b>				
Cash in Hand		82,390.00		70,029.00
Axis Bank-049010100265584	25,090.72		4,161.72	
Axis Bank-915010010286014	1,95,50,443.57		50,58,738.90	
SBI-40065543580	67,252.00	1,96,42,786.29	4,826.00	50,67,726.62
		<u>1,97,25,176.29</u>		<u>51,37,755.62</u>
<b>LOCAL CONTRIBUTION (LC)</b>				
Cash in Hand	2,433.00		1,300.00	
Axis Bank-049010100319805	1,33,154.04		1,026.13	
Total-LC		1,35,587.04		2,326.13
<b>Consolidated Cash and Bank balances</b>		<u>1,98,60,763.33</u>		<u>51,40,081.75</u>
<b>Annexure-G</b>				
<b>Investments</b>				
<b>FOREIGN CONTRIBUTION (FC)</b>				
FDR with Axis Bank		1,60,00,000.00		60,00,000.00
<b>LOCAL CONTRIBUTION (LC)</b>				
FDR with Axis Bank		-		-
<b>Consolidated Investments</b>		<u>1,60,00,000.00</u>		<u>60,00,000.00</u>




**Annexure-H**  
**Security Deposits**

**FOREIGN CONTRIBUTION (FC)**

Ratna Agnihotri	1,35,000.00	-
Vishwas Agnihotri	1,35,000.00	-

**LOCAL CONTRIBUTION (LC)**

-

**Consolidated Security Deposits**

**2,70,000.00**

**Annexure-I**  
**Advance to Others**

**FOREIGN CONTRIBUTION (FC)**

ICICI Lombard General Insurance Co. Ltd	2,620.30	-
TDS on contractor	69.00	-

**LOCAL CONTRIBUTION (LC)**

-

**Consolidated Advance to Others**

**2,689.30**




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

Annexure-B  
Summary of Program Balance as on 31st March, 2024

*Amount (in INR)*

S.No.	Programs	Income			Total Income Available during Financial Year 2023-24	Utilization			Total Utilisation during Financial Year 2023-24	Unutilised Balance as on 31st March, 2024
		Opening Balance as on 01st April, 2023	Grant/Income Received	Inter Project Transfer		Recurring	Non recurring	Inter Project Transfer		
<b>FOREIGN CONTRIBUTION (FC)</b>										
1	COCSEA Fund	17,73,073.96	2,05,47,785.00	1,07,500.00	2,24,28,358.96	1,17,36,491.76	2,07,234.00	-	1,19,43,725.76	1,04,84,633.20
2	Child Protection Fund	66,78,595.52	-	-	66,78,595.52	1,38,004.00	-	-	1,38,004.00	65,40,591.52
3	Core Project	-	3,57,51,748.00	68,804.00	3,58,20,552.00	1,56,48,378.27	42,62,331.00	-	1,99,10,709.27	1,59,09,842.73
4	General Fund	26,76,958.40	-	3,83,409.00	30,60,367.40	-	-	-	-	30,60,367.40
	<b>Total</b>	<b>1,11,28,627.88</b>	<b>5,62,99,533.00</b>	<b>5,59,713.00</b>	<b>6,79,87,873.88</b>	<b>2,75,22,874.03</b>	<b>44,69,565.00</b>	<b>-</b>	<b>3,19,92,439.03</b>	<b>3,59,95,434.85</b>
5	General Fund (Interest Income)	-	5,59,713.00	(5,59,713.00)	-	-	-	-	-	-
	<b>Total- FC</b>	<b>1,11,28,627.88</b>	<b>5,68,59,246.00</b>	<b>-</b>	<b>6,79,87,873.88</b>	<b>2,75,22,874.03</b>	<b>44,69,565.00</b>	<b>-</b>	<b>3,19,92,439.03</b>	<b>3,59,95,434.85</b>
<b>LOCAL CONTRIBUTION (LC)</b>										
1	General Fund	-	14,30,000.00	2,275.00	14,32,275.00	12,06,114.09	80,900.00	-	12,87,014.09	1,45,260.91
	<b>Total</b>	<b>-</b>	<b>14,30,000.00</b>	<b>2,275.00</b>	<b>14,32,275.00</b>	<b>12,06,114.09</b>	<b>80,900.00</b>	<b>-</b>	<b>12,87,014.09</b>	<b>1,45,260.91</b>
2	General Fund (Interest Income)	-	2,275.00	(2,275.00)	-	-	-	-	-	-
	<b>Total- LC</b>	<b>-</b>	<b>14,32,275.00</b>	<b>-</b>	<b>14,32,275.00</b>	<b>12,06,114.09</b>	<b>80,900.00</b>	<b>-</b>	<b>12,87,014.09</b>	<b>1,45,260.91</b>
	<b>CONSOLIDATED PROGRAM BALANCE</b>	<b>1,11,28,627.88</b>	<b>5,82,91,521.00</b>	<b>-</b>	<b>6,94,20,148.88</b>	<b>2,87,28,988.12</b>	<b>45,50,465.00</b>	<b>-</b>	<b>3,32,79,453.12</b>	<b>3,61,40,695.76</b>
	<b>PREVIOUS YEAR</b>	<b>1,05,31,851.92</b>	<b>95,23,595.00</b>	<b>-</b>	<b>2,00,55,446.92</b>	<b>86,66,453.04</b>	<b>2,60,366.00</b>	<b>-</b>	<b>89,26,819.04</b>	<b>1,11,28,627.88</b>




**INDIA CHILD PROTECTION**  
(Formerly known as India Child Protection Fund)  
L-6, Kalkaji, New Delhi - 110019  
(Consolidated)

Annexure-D  
Depreciation chart for the year ended 31st March, 2024

*Amount (in INR)*

Description of Assets	Rate of Depreciation	Cost					Depreciation				WDV Balance	
		Opening Balance as on 01/04/2023	Additions from 01/04/2023 to 03/10/2023	Additions from 04/10/2023 to 31/03/2024	Sale/ written off during the year	Balance as on 31/03/2024	Opening Balance as on 01/04/2023	For the year	Adjustment during the year	Upto 31/03/2024	Upto 31/03/2024	As on 31/03/2023
Computers	40%	14,63,042.01	-	21,08,740.00	-	35,71,782.01	10,45,442.31	5,88,787.88	-	16,34,230.19	19,37,551.82	4,17,599.70
Furniture & Fixtures	10%	3,24,056.10	22,134.00	16,97,081.00	-	20,43,271.10	95,731.69	1,09,899.89	-	2,05,631.58	18,37,639.52	2,28,324.41
Office Equipments	15%	1,23,499.00	34,400.00	84,985.00	-	2,42,884.00	31,506.73	25,332.71	-	56,839.44	1,86,044.56	91,992.27
Vehicles	30%	24,05,117.00	-	-	-	24,05,117.00	18,27,648.41	1,73,240.58	-	20,00,888.99	4,04,228.01	5,77,468.59
Office Setup	10%	-	-	5,22,225.00	-	5,22,225.00	-	26,111.25	-	26,111.25	4,96,113.75	-
<b>Total- FC</b>		<b>43,15,714.11</b>	<b>56,534.00</b>	<b>44,13,031.00</b>	<b>-</b>	<b>87,85,279.11</b>	<b>30,00,329.14</b>	<b>9,23,372.31</b>	<b>-</b>	<b>39,23,701.45</b>	<b>48,61,577.66</b>	<b>13,15,384.97</b>
<b>LOCAL CONTRIBUTION (LC)</b>												
Computers	40%	-	-	80,900.00	-	80,900.00	-	16,180.00	-	16,180.00	64,720.00	-
<b>Total- LC</b>		<b>-</b>	<b>-</b>	<b>80,900.00</b>	<b>-</b>	<b>80,900.00</b>	<b>-</b>	<b>16,180.00</b>	<b>-</b>	<b>16,180.00</b>	<b>64,720.00</b>	<b>-</b>
<b>CONSOLIDATED FIXED ASSETS</b>		<b>43,15,714.11</b>	<b>56,534.00</b>	<b>44,93,931.00</b>	<b>-</b>	<b>88,66,179.11</b>	<b>30,00,329.14</b>	<b>9,39,552.31</b>	<b>-</b>	<b>39,39,881.45</b>	<b>49,26,297.66</b>	<b>13,15,384.97</b>
<b>PREVIOUS YEAR</b>		<b>40,55,348.11</b>	<b>1,55,700.00</b>	<b>1,04,666.00</b>	<b>-</b>	<b>43,15,714.11</b>	<b>24,60,615.38</b>	<b>5,39,713.76</b>	<b>-</b>	<b>30,00,329.14</b>	<b>13,15,384.97</b>	<b>15,94,732.73</b>

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**INDIA CHILD PROTECTION**  
(Formerly known as 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, L-6, Kalkaji, New Delhi as at 31<sup>st</sup> March, 2024**

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**1) Basis of preparation of Financial Statements**

The Trust has followed cash system of accounting during the financial year 2023-24 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 M/s Association for Voluntary Action, hereinafter called as 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**


  
**Rajeev Bhardwaj**  
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 : 19<sup>th</sup> September, 2024**  
**Place : New Delhi**