

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 2021 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2021 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, 2021, and
- b) in the case of the Income and Expenditure Account, of the deficit of its accounting year ending on 31st March, 2021.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants



(Anil Kumar Gupta)

Proprietor

Membership No. 083159

Place : New Delhi

Dated : 22nd December, 2021

UDIN : 21083159AAAANE9370

INDIA CHILD PROTECTION FUND


L-6, Kalkaji, New Delhi - 110019
(Consolidated)


Balance Sheet as on 31st March 2021

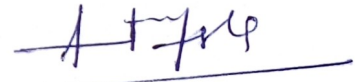
Particulars	Annexure	Amount (in INR)
		Amount
<u>Sources of Funds</u>		
Capital Fund	"A"	2,505,392.60
Programme Balances	"B"	12,077,690.52
TDS Payable	"C"	46,950.00
Total		14,630,033.12
<u>Applications of Funds</u>		
Fixed Assets	"D"	2,317,296.73
Investments	"G"	10,000,000.00
Tax Deducted at Sources	"E"	97,007.00
Cash & Bank Balances	"F"	2,215,729.39
Total		14,630,033.12

For India Child Protection Fund

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


Rajeev Bhardwaj
Trustee


Anand Kumar
Trustee


Anil Kumar Gupta
Prop.
(Membership No. 083159)

Place : New Delhi
Date : 22nd December, 2021



INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Income & Expenditure Account for the year ended 31st March 2021


Particulars	Annexure	Amount (in INR)
Income		
Interest Income	"B"	1,044,954.00
Total Income		1,044,954.00
Expenditure		
Grant Recuring Expenditure	"B"	20,481,094.92
Depreciation	"D"	975,064.95
Total Expenditure		21,456,159.87
Excess of Income Over Expenditure	"A1"	(20,411,205.87)
Total		1,044,954.00

For India Child Protection Fund

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


Rajeev Bhardwaj
Trustee


Anand Kumar
Trustee


Anil Kumar Gupta
Prop.
(Membership No. 083159)

Place : New Delhi
Date : 22nd December, 2021



INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019


(Consolidated)


Receipt & Payment Account for the year ended 31st March, 2021


Particulars	Amount (in INR)	
	Annexure	Amount
Opening Balance		
Cash & Bank Balances		33,397,178.32
Receipts		
Interest Income	"B"	1,044,954.00
Total		34,442,132.32
Payments		
Grant Recuring Expenditure	"B"	20,481,094.92
Grant Non Recuring Expenditure	"B"	1,235,982.01
Tax Deducted at Source	"E"	45,691.00
Investments made (Net)	"G"	10,000,000.00
Current Liabilities paid		463,635.00
Closing Balance		
Cash & Bank Balances	"F"	2,215,729.39
Total		34,442,132.32

For India Child Protection Fund

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


Rajeev Bhardwaj
Trustee


Anand Kumar
Trustee


Anil Kumar Gupta
Prop.
(Membership No. 083159)

Place : New Delhi
Date : 22nd December, 2021



INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019

(Consolidated)

As on 31-03-2021

Annexure-A

Capital Fund

Amount (in INR)

FOREIGN CONTRIBUTION (FC)	
Opening Balance as on 01-04-2020	2,241,245.41
Add : Fixed Assets purchased during the year	1,235,982.01
	<u>3,477,227.42</u>
Less : Excess of Expenditure over Income (Refer Annexure A1)	975,064.95
Total-FC	2,502,162.47
LOCAL CONTRIBUTION (LC)	
Opening Balance	3,521.13
Less : Excess of Expenditure over Income as per Income & Expenditure A/c	291.00
Total-LC	3,230.13
CONSOLIDATED CAPITAL FUND	2,505,392.60

Annexure-A1

FOREIGN CONTRIBUTION (FC)	
<u>Grant</u>	
Grant received	1,044,891.00
Less :-Grant utilized in Recurring Expenditure	20,480,740.92
Excess of Income over Expenditure tfd to Programme Balances	(19,435,849.92)
<u>Non Grant</u>	
Other Income	-
Less:- Depreciation	975,064.95
Excess of Income over Expenditure tfd to Capital Fund	(975,064.95)
Excess of Income over Expenditure as per Income & Expenditure A/c-FC	(20,410,914.87)
LOCAL CONTRIBUTION (LC)	
<u>Non Grant</u>	
Bank Interest	63.00
Less :- Bank Charges	354.00
Excess of Income over Expenditure as per Income & Expenditure A/c-LC	(291.00)
Consolidated Excess of Income over Expenditure	(20,411,205.87)

Annexure-C

TDS Payable

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




Annexure-E**Tax deducted at sources***Amount (in INR)*

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

Annexure-F**Cash & Bank Balances**

FOREIGN CONTRIBUTION (FC)		
Cash & Bank Balances		
Cash in Hand	69,924.00	
Axis Bank-049010100265584	286,744.22	
Axis Bank-915010010286014	1,855,831.04	
Total-FC		2,212,499.26
LOCAL CONTRIBUTION (LC)		
Cash & Bank Balances		
Cash in Hand	1,300.00	
Axis Bank-049010100319805	1,930.13	
Total-LC		3,230.13
Consolidated Cash and Bank balances		2,215,729.39

Annexure-G**Investments**

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



INDIA CHILD PROTECTION FUND

L-6, Kalkaji, New Delhi - 110019

(Consolidated)

Annexure-D

Depreciation Chart for the year ended 31/03/2021

Amount (in INR)

Description of assets	Rate of Depreciation	Cost					Depreciation				WDV Balance		
		Opening Balance as on 01/04/2020	Additions from 01/04/2020 to 03/10/2020	Additions from 04/10/2020 to 31/03/2021	Additions during the year	Sale/ written off during the year	Balance as on 31/03/2021	Opening Balance as on 01/04/2020	For the year	Adjustment during the year	Upto 31/03/2021	Upto 31/03/2021	As on 31/03/2020
FOREIGN CONTRIBUTION (FC)													
Computers	40%	109,300.00	806,530.01	383,452.00	1,189,982.01	-	1,299,282.01	21,860.00	434,278.40	-	456,138.40	843,143.61	87,440.00
Laptops	40%	109,300.00	806,530.01	365,952.00	1,172,482.01	-	1,281,782.01	21,860.00	430,778.40	-	452,638.40	829,143.61	87,440.00
Printer-HP Smart Tank 530	40%	-	-	17,500.00	17,500.00	-	17,500.00	-	3,500.00	-	3,500.00	14,000.00	-
Furniture & Fixtures	10%	298,450.10	-	-	-	-	298,450.10	18,616.48	27,983.36	-	46,599.84	251,850.26	279,833.62
Almirah	10%	10,275.00	-	-	-	-	10,275.00	4,207.72	606.73	-	4,814.45	5,460.55	6,067.28
Furniture & Fixtures	10%	288,175.10	-	-	-	-	288,175.10	14,408.76	27,376.63	-	41,785.39	246,389.71	273,766.34
Office Equipments	15%	6,499.00	46,000.00	-	46,000.00	-	52,499.00	974.85	7,728.62	-	8,703.47	43,795.53	5,524.15
Air Pods	15%	-	23,500.00	-	23,500.00	-	23,500.00	-	3,525.00	-	3,525.00	19,975.00	-
Whirlpool Fridge 263D	15%	-	22,500.00	-	22,500.00	-	22,500.00	-	3,375.00	-	3,375.00	19,125.00	-
Mobile Phones	15%	6,499.00	-	-	-	-	6,499.00	974.85	828.62	-	1,803.47	4,695.53	5,524.15
Vehicles	30%	2,405,117.00	-	-	-	-	2,405,117.00	721,535.10	505,074.57	-	1,226,609.67	1,178,507.33	1,683,581.90
Isuzu Verross A/T High Plus	30%	2,405,117.00	-	-	-	-	2,405,117.00	721,535.10	505,074.57	-	1,226,609.67	1,178,507.33	1,683,581.90
Total- FC		2,819,366.10	852,530.01	383,452.00	1,235,982.01	-	4,055,348.11	762,986.43	975,064.95	-	1,738,051.38	2,317,296.73	2,056,379.67
LOCAL CONTRIBUTION (LC)													
Total- LC		-	-	-	-	-	-	-	-	-	-	-	-
CONSOLIDATED FIXED ASSETS		2,819,366.10	852,530.01	383,452.00	1,235,982.01	-	4,055,348.11	762,986.43	975,064.95	-	1,738,051.38	2,317,296.73	2,056,379.67

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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, 2021

S.No.	Programs	Income			Total Income during Financial Year 2020-21	Utilization			Total Utilisation during Financial Year 2020-21	Unutilised Balance as on 31-03-2021
		Opening Balance as on 01-04-2020	Grant/Income Received	Inter Project Transfer		Recurring	Non recurring	Inter Project Transfer		
FOREIGN CONTRIBUTION (FC)										
1	Child Protection Fund	32,036,085.05	-	-	32,036,085.05	20,480,740.92	1,235,982.01	-	21,716,722.93	10,319,362.12
2	General Fund	713,437.40	-	1,044,891.00	1,758,328.40	-	-	-	-	1,758,328.40
3	General Fund (Interest Income)	-	1,044,891.00	(1,044,891.00)	-	-	-	-	-	-
	Total- FC	32,749,522.45	1,044,891.00	-	33,794,413.45	20,480,740.92	1,235,982.01	-	21,716,722.93	12,077,690.52
LOCAL CONTRIBUTION (LC)										
	Total- LC	-	-	-	-	-	-	-	-	-
	CONSOLIDATED PROGRAM BALANCE	32,749,522.45	1,044,891.00		33,794,413.45	20,480,740.92	1,235,982.01	-	21,716,722.93	12,077,690.52

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INDIA CHILD PROTECTION FUND

Disclosure of Significant Accounting policies 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, 2021

1) Basis of preparation of Financial Statements

The Trust has followed cash system of accounting during the financial year 2020-21 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**


Rajeev Bhardwaj
Trustee


Anand Kumar
Trustee




Anil Kumar Gupta
Prop.
(Membership No. 083159)

**Place : New Delhi
Date : 22nd December, 2021**

