

# 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**  
[Formerly known as Global March India Foundation]  
L – 6, Kalkaji,  
New Delhi –110019

We have audited the attached Balance Sheet of **INDIA CHILD PROTECTION FOUNDATION** as at 31<sup>st</sup> March 2020 and also the Income & Expenditure Account of the Trust for the year ended on 31<sup>st</sup> March, 2020 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, 2020, 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, 2020.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants





(Anil Kumar Gupta)

Proprietor

Membership No. 083159

Place : New Delhi

Dated : 27<sup>th</sup> October, 2020

UDIN : 20083159AAAAGI3457

**India Child Protection Fund**  
**(Formerly known as Global March India Foundation)**  
**L-6, Kalkaji, New Delhi - 110019**  
**( Consolidated )**  
**Balance Sheet as on 31st March 2020**

		Amount (in INR)
Sources of Funds	Annexure	Amount
Capital Fund	"A"	2,244,766.54
Programme Balances	"B"	32,749,522.45
Taxes Payable	"C"	510,585.00
<b>Total</b>		<b>35,504,873.99</b>
<b><u>Applications of Funds</u></b>		
Fixed Assets	"D"	2,056,379.67
Tax Deducted at Sources	"E"	51,316.00
Cash & Bank Balances	"F"	33,397,178.32
<b>Total</b>		<b>35,504,873.99</b>

**For India Child Protection Fund**

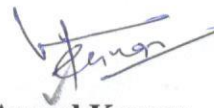
**In terms of our separate Audit report of even date**  
**For Anil S. Gupta & Associates**  
**Chartered Accountants**  
**FRN 004061N**



**Rajeev Bhardwaj**  
Trustee

**Place: New Delhi**  
**Date: 27/10/2020**





**Anand Kumar**  
Trustee





**Anil Kumar Gupta**  
FCA (Prop.)  
M NO 083159

**India Child Protection Fund**  
**(Formerly known as Global March India Foundation)**  
**L-6, Kalkaji, New Delhi - 110019**  
**( Consolidated)**

**Income & Expenditure Account for the year ended 31st March 2020**

		Amount (in INR)
Particulars	Annexure	Amount
<b><u>Income</u></b>		
Grant Received	"B"	47,665,319.61
Interest Income		548,431.00
<b>Total Income</b>		<b>48,213,750.61</b>
<b><u>Expenditure</u></b>		
Grant Recuring Expenditure	"B"	17,447,179.24
Depreciation	"D"	759,452.85
Loss on sale of Assets		194,612.98
<b>Total Expenditure</b>		<b>18,401,245.07</b>
Excess of Income over Expenditure	"A1"	29,812,505.54
<b>Total</b>		<b>48,213,750.61</b>

For India Child Protection Fund

In terms of our separate Audit report of even date

For Anil S. Gupta & Associates

Chartered Accountants

FRN 004061N

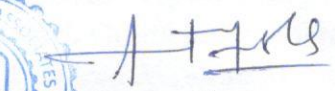


**Rajeev Bhardwaj**  
Trustee



**Anand Kumar**  
Trustee





**Anil Kumar Gupta**  
FCA (Prop.)  
M NO 083159

Place: New Delhi  
Date: 27/10/2020



**India Child Protection Fund**  
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**L-6, Kalkaji, New Delhi - 110019**  
**( Consolidated)**

**Receipt & Payment Account for the period 01/04/2019 to 31/03/2020**

		Amount (in INR)
Particulars	Annexure	Amount
<b>Opening Balance</b>		
Cash & Bank Balances		1,158,179.05
<b>Receipts</b>		
Grant Received	"B"	47,665,319.61
Interest Income	"B"	548,431.00
Taxes Payable	"C"	510,585.00
Investments matured		3,800,000.00
Sale of Assets		22,250.00
<b>Total</b>		<b>53,704,764.66</b>
<b>Payments</b>		
Grant Recuring Expenditure	"B"	17,447,179.24
Grant Non Recuring Expenditure	"B"	2,809,091.10
Tax Deducted at Sources	"E"	51,316.00
<b>Closing Balance</b>		
Cash & Bank Balances	"F"	33,397,178.32
<b>Total</b>		<b>53,704,764.66</b>

**For India Child Protection Fund**

**In terms of our separate Audit report of even date**

**For Anil S. Gupta & Associates**

**Chartered Accountants**

**FRN 004061N**



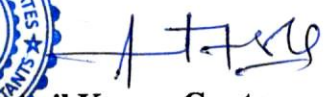
**Rajeev Bhardwaj**  
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**Anil Kumar Gupta**  
FCA (Prop.)  
M NO 083159

**Place: New Delhi**

**Date: 27/10/2020**

**India Child Protection Fund**  
**(Formerly known as Global March India Foundation)**  
**L-6, Kalkaji, New Delhi - 110019**  
**( Consolidated)**  
**As on 31-03-2020**

**Annexure-A**  
**Capital Fund**

*Amount (in INR)*

<b>FOREIGN CONTRIBUTION (FC)</b>		
Opening Balance as on 01.04.2019	403,957.14	
Add: Fixed Assets purchased during the year	2,809,091.10	
	3,213,048.24	
Less : Excess of Expenditure over Income	954,065.83	
Less: Opening TDS transferred to Capital	17,737.00	
Total-FC		2,241,245.41
<b>LOCAL CONTRIBUTION (LC)</b>		
Opening Balance	3,445.13	
Add : Excess of Income over Expenditure as per Income & Expenditure A/c	76.00	
Total-LC		3,521.13
<b>CONSOLIDATED CAPITAL FUND</b>		<b>2,244,766.54</b>

**Annexure-A1**

*Amount (in INR)*

<b>FOREIGN CONTRIBUTION (FC)</b>		
<u>Grant</u>		
Grant received	48,213,674.61	
Less :-Grant utilized in Recurring Expenditure	17,447,179.24	
Excess of Income over Expenditure tfd to Programme Balances		30,766,495.37
<u>Non Grant</u>		
Other Income	-	
Less:- Depreciation	759,452.85	
Less: Loss on sale of assets	194,612.98	
Excess of Expenditure over Income tfd to Capital Fund		(954,065.83)
Excess of Income over Expenditure as per Income & Expenditure A/c-FC		29,812,429.54
<b>LOCAL CONTRIBUTION (LC)</b>		
<u>Non Grant</u>		
Bank Interest	76.00	
Less :- Bank Charges	-	
Excess of Income over Expenditure as per Income & Expenditure A/c-LC		76.00
<b>Consolidated Excess of Income over Expenditure</b>		<b>29,812,505.54</b>






**India Child Protection Fund**  
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( Consolidated)

Annexure-B  
Summary of Program Balance as on 31st March, 2020

*Amount (in INR)*

S.No.	Programs	Opening Balance as on 01-04-19	Grant/Income Received during the year	Total Grant/Income	Utilization			Total Utilisation as on 31-03-20	Unutilised Balance as on 31-03-20
					Recurring	Non recurring	Inter Project Transfer		
<b>FOREIGN CONTRIBUTION (FC)</b>									
1	Global March Against Child Labour	(510,236.25)	2,445,933.11	1,935,696.86	1,999,713.37	6,499.00	(70,515.51)	1,935,696.86	-
2	Child Protection Fund	-	45,219,386.50	45,219,386.50	13,205,039.35	397,475.10	(419,213.00)	13,183,301.45	32,036,085.05
3	General Fund	5,302,354.43	-	5,302,354.43	2,242,426.52	2,405,117.00	(58,626.49)	4,588,917.03	713,437.40
	Total	4,792,118.18	47,665,319.61	52,457,437.79	17,447,179.24	2,809,091.10	(548,355.00)	19,707,915.34	32,749,522.45
4	General Fund (Interest Income)	-	548,355.00	548,355.00	-	-	548,355.00	548,355.00	-
	Total- FC	4,792,118.18	48,213,674.61	53,005,792.79	17,447,179.24	2,809,091.10	-	20,256,270.34	32,749,522.45
<b>LOCAL CONTRIBUTION (LC)</b>									
		-	-	-	-	-	-	-	-
	Total- LC	-	-	-	-	-	-	-	-
	<b>CONSOLIDATED PROGRAM BALANCE</b>	<b>4,792,118.18</b>	<b>48,213,674.61</b>	<b>53,005,792.79</b>	<b>17,447,179.24</b>	<b>2,809,091.10</b>	<b>-</b>	<b>20,256,270.34</b>	<b>32,749,522.45</b>




**Annexure-C****Taxes Payable***Amount (in INR)*

<b>FOREIGN CONTRIBUTION (FC)</b>		
TDS on Professional	124,900.00	
TDS on payments to Non Residents	364,085.00	
Equalization Levy	21,600.00	
Total-FC		510,585.00
<b>LOCAL CONTRIBUTION (LC)</b>		
Total-LC		-
<b>Consolidated Current Liabilities</b>		<b>510,585.00</b>

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

<b>FOREIGN CONTRIBUTION (FC)</b>		
Opening Balance	17,737.00	
Add : TCS	19,990.00	
Add : Tax deducted at sources during the year	31,326.00	
Total	69,053.00	
Less: Opening TDS adjusted to Capital	17,737.00	
Total-FC		51,316.00
<b>LOCAL CONTRIBUTION (LC)</b>		
Total-LC		-
<b>Consolidated Tax Deducted at Sources</b>		<b>51,316.00</b>

**Annexure-F****Cash & Bank Balances***Amount (in INR)*

<b>FOREIGN CONTRIBUTION (FC)</b>		
<b>Cash &amp; Bank Balances</b>		
Cash in Hand	36,294.00	
Axis Bank-049010100265584	28,870,990.22	
Axis Bank-915010010286014	4,486,372.97	
Total-FC		33,393,657.19
<b>LOCAL CONTRIBUTION (LC)</b>		
<b>Cash &amp; Bank Balances</b>		
Cash in Hand	1,300.00	
Axis Bank-049010100319805	2,221.13	
Total-LC		3,521.13
<b>Consolidated Cash and Bank balances</b>		<b>33,397,178.32</b>





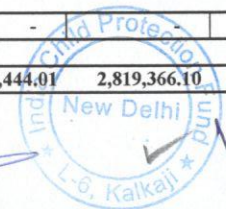
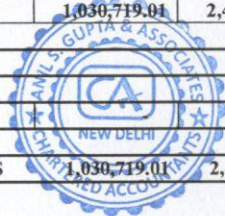
**India Child Protection Fund**  
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( Consolidated)

Annexure-D

Depreciation chart for the year ended 31/3/2020

Amount (in INR)

Description of assets	Rate of Depreciation	Cost					Depreciation				WDV Balance	
		Opening Balance as on 01/04/2019	Addition from 01/04/2019 to 30/09/2019	Addition from 01/10/2019 to 31/03/20	Sale/ written off during the year	Balance as on 31/03/2020	Opening Balance as on 01/04/2019	For the year	Adjustment during the year	Upto 31/03/2020	Upto 31/03/2020	As on 31/03/2019
<b>FOREIGN CONTRIBUTION (FC)</b>												
<b>Computers</b>	40%	721,538.00	-	109,300.00	721,538.00	109,300.00	656,650.74	21,860.00	656,650.74	21,860.00	87,440.00	64,887.26
Computers	40%	360,249.00	-	-	360,249.00	-	357,017.87	-	357,017.87	-	-	3,231.13
Hard Disk	40%	12,500.00	-	-	12,500.00	-	9,350.00	-	9,350.00	-	-	3,150.00
Laptop	40%	285,239.00	-	109,300.00	285,239.00	109,300.00	233,821.36	21,860.00	233,821.36	21,860.00	87,440.00	51,417.64
Monitor LED 27 LG	40%	16,800.00	-	-	16,800.00	-	15,106.56	-	15,106.56	-	-	1,693.44
Printer-EPSON L 220	40%	9,800.00	-	-	9,800.00	-	9,235.52	-	9,235.52	-	-	564.48
Printer-HP Laserjet P 1606DN	40%	16,800.00	-	-	16,800.00	-	16,645.17	-	16,645.17	-	-	154.83
Printer-Samsung Laserjet M2876nd	40%	12,800.00	-	-	12,800.00	-	8,192.00	-	8,192.00	-	-	4,608.00
Wacom Bamboo Pen & Touch CTH-470	40%	7,350.00	-	-	7,350.00	-	7,282.26	-	7,282.26	-	-	67.74
<b>Furniture &amp; Fixtures</b>	10%	198,182.01	-	288,175.10	187,907.01	298,450.10	95,622.42	15,082.90	92,088.84	18,616.48	279,833.62	102,559.59
Almirah	10%	10,275.00	-	-	-	10,275.00	3,533.58	674.14	-	4,207.72	6,067.28	6,741.42
Furniture & Fixtures	10%	187,907.01	-	288,175.10	187,907.01	288,175.10	92,088.84	14,408.76	92,088.84	14,408.76	273,766.34	95,818.17
<b>Office Equipments</b>	15%	110,999.00	6,499.00	-	110,999.00	6,499.00	54,841.45	974.85	54,841.45	974.85	5,524.15	56,157.55
Acer Projector-X1183G	15%	23,625.00	-	-	23,625.00	-	7,836.12	-	7,836.12	-	-	15,788.88
Air Conditioner	15%	54,730.00	-	-	54,730.00	-	30,446.01	-	30,446.01	-	-	24,283.99
Fire extinguishers	15%	9,281.00	-	-	9,281.00	-	8,158.88	-	8,158.88	-	-	1,122.12
Presenter Logitech R400	15%	6,200.00	-	-	6,200.00	-	1,325.25	-	1,325.25	-	-	4,874.75
Telephone Instrument	15%	1,439.00	-	-	1,439.00	-	654.44	-	654.44	-	-	784.56
Turbo Paper Shredder	15%	7,875.00	-	-	7,875.00	-	2,612.05	-	2,612.05	-	-	5,262.95
Visiting Card Reader	15%	6,499.00	-	-	6,499.00	-	3,360.92	-	3,360.92	-	-	3,138.08
Wall Fan 12"	15%	1,350.00	-	-	1,350.00	-	447.78	-	447.78	-	-	902.22
Mobile Phones	15%	-	6,499.00	-	-	6,499.00	-	974.85	-	974.85	5,524.15	-
<b>Vehicles</b>		-	2,405,117.00	-	-	2,405,117.00	-	721,535.10	-	721,535.10	1,683,581.90	-
Isuzu Vcross A/T High Plus	30%	-	2,405,117.00	-	-	2,405,117.00	-	721,535.10	-	721,535.10	1,683,581.90	-
<b>Total- FC</b>		<b>1,030,719.01</b>	<b>2,411,616.00</b>	<b>397,475.10</b>	<b>1,020,444.01</b>	<b>2,819,366.10</b>	<b>807,114.61</b>	<b>759,452.85</b>	<b>803,581.03</b>	<b>762,986.43</b>	<b>2,056,379.67</b>	<b>223,604.40</b>
<b>LOCAL CONTRIBUTION (LC)</b>												
Total- LC		-	-	-	-	-	-	-	-	-	-	-
<b>CONSOLIDATED FIXED ASSETS</b>		<b>1,030,719.01</b>	<b>2,411,616.00</b>	<b>397,475.10</b>	<b>1,020,444.01</b>	<b>2,819,366.10</b>	<b>807,114.61</b>	<b>759,452.85</b>	<b>803,581.03</b>	<b>762,986.43</b>	<b>2,056,379.67</b>	<b>223,604.40</b>



**INDIA CHILD PROTECTION FUND**  
**(Formerly known as Global March India Foundation)**

Disclosure of Significant Accounting policies and Note to Accounts attached to & forming part of the Balance Sheet of Global March India Foundation, L-6, Kalkaji, New Delhi as at 31<sup>st</sup> March 2020.

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1.) Name of the trust has been change from GLOBAL MARCH INDIA FOUNDATION to INDIA CHILD PROTECTION FUND as per the Supplementary Deed registered dated 21<sup>ST</sup> October, 2019.

**2.) Basis of preparation of Financial Statements**

The Trust has followed cash system of accounting during the financial year 2019-20 and recognizes significant items of Income & Expenditure on cash basis.

**3.) Depreciation**

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

4.) 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.

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

6.) 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 **ANIL S. GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN 004061N

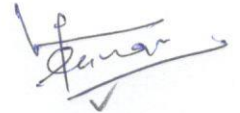


(ANIL KUMAR GUPTA)  
(FCA)  
M NO 083159



(Rajeev Bhardwaj)  
Trustee

For **India Child Protection Fund**



(Anand Kumar)  
Trustee



PLACE: NEW DELHI  
DATE : 27-10-2020