

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 31st March 2025 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2025 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, 2025, and
- b) in the case of the Income and Expenditure Account, of the surplus of its accounting year ending on 31st March, 2025.

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



A. T. J. e. l. e.
Anil Kumar Gupta)

Partner

Membership No. 083159

Place : New Delhi

Dated : 23rd September, 2025

UDIN : 25083159BMJCKK7549

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

Balance Sheet as on 31st March 2025

Particulars	Annexure	Amount (in INR)	
		As on 31st March, 2025	As on 31st March, 2024
<u>Sources of Funds</u>			
Capital Fund	"A"	78,31,631.93	51,13,489.53
Programme Balances	"B"	6,08,67,810.09	3,61,40,695.76
Current Liabilities	"C"	156.00	15,825.00
Total		6,86,99,598.02	4,12,70,010.29
<u>Applications of Funds</u>			
Fixed Assets	"D"	78,05,842.06	49,26,297.66
Investments	"G"	5,75,00,000.00	1,60,00,000.00
Tax Deducted at Source	"E"	66,904.00	2,10,260.00
Cash & Bank Balances	"F"	30,35,909.74	1,98,60,763.33
Security Deposits	"H"	2,70,000.00	2,70,000.00
Advance to Others	"I"	20,942.22	2,689.30
Total		6,86,99,598.02	4,12,70,010.29

For India Child Protection



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



(Signature)

Anil Kumar Gupta
Partner
(Membership No. 083159)

(Signature)
Rajeev Bhardwaj
Trustee

(Signature)
Rajat Kumar
Trustee

Date : 23rd September, 2025
Place : New Delhi

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

Income & Expenditure Account for the year ended 31st March 2025

Particulars	Annexure	Amount (in INR)	
		For the year ended 31st March, 2025	For the year ended 31st March, 2024
<u>Income</u>			
Grant Income	"B"	9,51,61,697.00	5,77,29,533.00
Interest Income	"B"	9,58,360.00	5,61,988.00
Total Income		9,61,20,057.00	5,82,91,521.00
<u>Expenditure</u>			
Grant Recuring Expenditure	"B"	6,65,40,319.67	2,87,28,988.12
Depreciation	"D"	19,73,078.60	9,39,552.31
Total Expenditure		6,85,13,398.27	2,96,68,540.43
Excess of Income Over Expenditure	"A1"	2,76,06,658.73	2,86,22,980.57

For India Child Protection




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




Rajeev Bhardwaj
Trustee


Rajat Kumar
Trustee


Anil Kumar Gupta
Partner
(Membership No. 083159)

Date : 23rd September, 2025
Place : New Delhi

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


Receipt & Payment Account for the year ended 31st March, 2025

Particulars	Annexure	Amount (in INR)	
		For the year ended 31st March, 2025	For the year ended 31st March, 2024
Opening Balance Cash & Bank Balances		1,98,60,763.33	51,40,081.75
Receipts			
Grant Income	"B"	9,51,61,697.00	5,77,29,533.00
Interest Income	"B"	9,58,360.00	5,61,988.00
Total		11,59,80,820.33	6,34,31,602.75
Payments			
Grant Recuring Expenditure	"B"	6,65,40,319.67	2,87,28,988.12
Grant Non Recuring Expenditure	"B"	48,52,623.00	45,50,465.00
Current Liabilities (Net)	"C"	15,669.00	(15,825.00)
Tax Deducted at Source (Net)	"E"	18,046.00	34,522.00
Investments (Net)	"G"	4,15,00,000.00	1,00,00,000.00
Security Deposits	"H"	-	2,70,000.00
Advance to Others	"I"	18,252.92	2,689.30
Closing Balance Cash & Bank Balances	"F"	30,35,909.74	1,98,60,763.33
Total		11,59,80,820.33	6,34,31,602.75

For India Child Protection

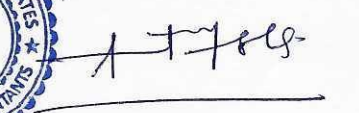


As per our report of even date
For Anil S Gupta & Associates
Firm Registration Number: 004061N
Chartered Accountants


Rajeev Bhardwaj
Trustee


Rajat Kumar
Trustee




Anil Kumar Gupta
Partner
(Membership No. 083159)

Date : 23rd September, 2025
Place : New Delhi

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

Annexure-A
Capital Fund

	<u>31st March, 2025</u>		<u>31st March, 2024</u>	
	Amount	Amount	Amount	Amount
FOREIGN CONTRIBUTION (FC)				
Opening Balance	50,46,443.40		15,00,250.71	
Add : TDS refund received during the year	48,858.00		-	
Add : Fixed Assets purchased during the year	48,39,171.00		44,69,565.00	
	<u>99,34,472.40</u>		<u>59,69,815.71</u>	
Less : TDS opening balance adjustment	1,98,260.00		-	
Less : Excess of Expenditure over Income (Refer Annexure A1)	19,46,518.00		9,23,372.31	
Total-FC		<u><u>77,89,694.40</u></u>		<u><u>50,46,443.40</u></u>
LOCAL CONTRIBUTION (LC)				
Opening Balance	67,046.13		2,326.13	
Add : TDS refund received during the year	-		-	
Add : Fixed Assets purchased during the year	13,452.00		80,900.00	
	<u>80,498.13</u>		<u>83,226.13</u>	
Less : TDS opening balance adjustment	12,000.00		-	
Less : Excess of Expenditure over Income as per Income & Expenditure A/c	26,560.60		16,180.00	
Total-LC		<u><u>41,937.53</u></u>		<u><u>67,046.13</u></u>
Consolidated Capital Fund		<u><u>78,31,631.93</u></u>		<u><u>51,13,489.53</u></u>

Annexure-A1

FOREIGN CONTRIBUTION (FC)

Grant

Grant received/ Interest Income	9,15,03,609.00		5,68,59,246.00	
Less :-Grant utilized in Recurring Expenditure	6,18,43,057.67		2,75,22,874.03	
Excess of Income over Expenditure transferred to Programme Balances		<u>2,96,60,551.33</u>		<u>2,93,36,371.97</u>

Non Grant

Other Income	-		-	
Less:- Depreciation on Fixed Assets	19,46,518.00		9,23,372.31	
Excess of Income over Expenditure transferred to Capital Fund		<u>(19,46,518.00)</u>		<u>(9,23,372.31)</u>
Excess of Income over Expenditure as per Income & Expenditure A/c-FC		<u>2,77,14,033.33</u>		<u>2,84,12,999.66</u>

LOCAL CONTRIBUTION (LC)

Grant

Grant received/ Interest Income	46,16,448.00		14,32,275.00	
Less :-Grant utilized in Recurring Expenditure	46,97,262.00		12,06,114.09	
Excess of Income over Expenditure transferred to Programme Balances		<u>(80,814.00)</u>		<u>2,26,160.91</u>

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Non Grant

Other Income

Less:- Depreciation on Fixed Assets

Excess of Income over Expenditure transferred to Capital Fund

26,560.60

(26,560.60)

16,180.00

(16,180.00)

Excess of Income over Expenditure as per Income & Expenditure A/c-LC

(1,07,374.60)

2,09,980.91

Consolidated Excess of Income over Expenditure

2,76,06,658.73

2,86,22,980.57

Annexure-C

Current Liabilities

FOREIGN CONTRIBUTION (FC)

TDS on Contractor

96.00

-

TDS on Professional Fee

96.00

15,825.00

15,825.00

LOCAL CONTRIBUTION (LC)

TDS on Contractor

60.00

-

Consolidated Current Liabilities

156.00

15,825.00

Annexure-E

Tax Deducted / Collected at Source

FOREIGN CONTRIBUTION (FC)

Opening Balance

1,98,260.00

1,75,738.00

Add : Tax deducted/collected at source during the year

66,904.00

22,522.00

Less : Opening balance transferred to capital

1,98,260.00

66,904.00

1,98,260.00

LOCAL CONTRIBUTION (LC)

Opening Balance

12,000.00

-

Add : Tax deducted/collected at source during the year

-

12,000.00

Less : Opening balance transferred to capital

12,000.00

12,000.00

Consolidated Tax Deducted at Sources

66,904.00

2,10,260.00

Annexure-F

Cash & Bank Balances

FOREIGN CONTRIBUTION (FC)

Cash in Hand

82,390.00

82,390.00

Axis Bank-049010100265584

1,14,996.72

25,090.72

Axis Bank-915010010286014

26,46,174.58

1,95,50,443.57

SBI-40065543580

1,50,967.40

29,94,528.70

67,252.00

1,97,25,176.29

29,94,528.70

1,97,25,176.29

LOCAL CONTRIBUTION (LC)

Cash in Hand

2,433.00

2,433.00

Axis Bank-049010100319805

38,948.04

1,33,154.04

41,381.04

1,35,587.04

Consolidated Cash and Bank balances

30,35,909.74

1,98,60,763.33



Annexure-G
Investments

FOREIGN CONTRIBUTION (FC)
FDR with Axis Bank

5,75,00,000.00

1,60,00,000.00

LOCAL CONTRIBUTION (LC)
FDR with Axis Bank

-

-

Consolidated Investments

5,75,00,000.00

1,60,00,000.00

Annexure-H
Security Deposits

FOREIGN CONTRIBUTION (FC)

Ratna Agnihotri
Vishwas Agnihotri

1,35,000.00

1,35,000.00

1,35,000.00

1,35,000.00

LOCAL CONTRIBUTION (LC)

-

-

Consolidated Security Deposits

2,70,000.00

2,70,000.00

Annexure-I
Advance to Others

FOREIGN CONTRIBUTION (FC)

ICICI Lombard General Insurance Co. Ltd
TDS on contractor

20,942.22

2,620.30

-

69.00

LOCAL CONTRIBUTION (LC)

-

-

Consolidated Advance to Others

20,942.22

2,689.30




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

Annexure-B
Summary of Program Balance as on 31st March, 2025

S.No.	Programs	Income			Total Income Available during Financial Year 2024-25	Utilization			Total Utilisation during Financial Year 2024-25	Amount (in INR) Unutilised Balance as on 31st March, 2025
		Opening Balance as on 01st April, 2024	Grant/Income Received	Inter Project Transfer		Recurring	Non recurring	Inter Project Transfer		
FOREIGN CONTRIBUTION (FC)										
1	Access to Justice Program	-	8,83,61,146.00	2,72.69,149.93	11,56,30,295.93	5,96,11,557.67	48,39,171.00	-	6,44,50,728.67	5,11,79,567.26
2	COCSEA Fund	1,04,84,633.20	-	(1,04,84,633.20)	-	-	-	-	-	-
3	Core Project	1,59,09,842.73	-	(1,59,09,842.73)	-	-	-	-	-	-
4	British High Commission Fund	-	22,05,550.00	-	22,05,550.00	22,05,550.00	-	-	22,05,550.00	-
5	Child Protection Fund	65,40,591.52	-	-	65,40,591.52	25,950.00	-	-	25,950.00	65,14,641.52
6	General Fund	30,60,367.40	-	62,239.00	31,22,606.40	-	-	-	-	31,22,606.40
	Total	3,59,95,434.85	9,05,66,696.00	9,36,913.00	12,74,99,043.85	6,18,43,057.67	48,39,171.00	-	6,66,82,228.67	6,08,16,815.18
7	General Fund (Interest Income)	-	9,36,913.00	(9,36,913.00)	-	-	-	-	-	-
	Total- FC (Current Year)	3,59,95,434.85	9,15,03,609.00	(0.00)	12,74,99,043.85	6,18,43,057.67	48,39,171.00	-	6,66,82,228.67	6,08,16,815.18
	Total- FC (Previous Year)	1,11,28,627.88	5,68,59,246.00	-	6,79,87,873.88	2,75,22,874.03	44,69,565.00	-	3,19,92,439.03	3,59,95,434.85
LOCAL CONTRIBUTION (LC)										
1	Calibre Chemicals - CSR	-	14,65,000.00	-	14,65,000.00	14,65,000.00	-	-	14,65,000.00	-
2	Enam (2024-25) - CSR	-	11,00,001.00	-	11,00,001.00	10,87,002.00	13,452.00	(453.00)	11,00,001.00	-
3	We 4 Her Foundation - CSR	-	20,00,000.00	-	20,00,000.00	20,00,000.00	-	-	20,00,000.00	-
4	General Fund	1,45,260.91	30,000.00	21,447.00	1,96,707.91	1,45,260.00	-	453.00	1,45,713.00	50,994.91
	Total	1,45,260.91	45,95,001.00	21,447.00	47,61,708.91	46,97,262.00	13,452.00	-	47,10,714.00	50,994.91
5	General Fund (Interest Income)	-	21,447.00	(21,447.00)	-	-	-	-	-	-
	Total- LC (Current Year)	1,45,260.91	46,16,448.00	-	47,61,708.91	46,97,262.00	13,452.00	-	47,10,714.00	50,994.91
	Total- LC (Previous Year)	-	14,32,275.00	-	14,32,275.00	12,06,114.09	80,900.00	-	12,87,014.09	1,45,260.91
	CONSOLIDATED (CURRENT YEAR)	3,61,40,695.76	9,61,20,057.00	(0.00)	13,22,60,752.76	6,65,40,319.67	48,52,623.00	-	7,13,92,942.67	6,08,67,810.09
	CONSOLIDATED (PREVIOUS YEAR)	1,11,28,627.88	5,82,91,521.00	-	6,94,20,148.88	2,87,28,988.12	45,50,465.00	-	3,32,79,453.12	3,61,40,695.76

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

Annexure-D
Depreciation chart for the year ended 31st March, 2025

Description of Assets	Rate of Depreciation	Cost					Depreciation				Amount (in INR)	
		Opening Balance as on 01/04/2024	Additions from 01/04/2024 to 03/10/2024	Additions from 04/10/2024 to 31/03/2025	Sale/ written off during the year	Balance as on 31/03/2025	Opening Balance as on 01/04/2024	For the year	Adjustment during the year	Upto 31/03/2025	Upto 31/03/2025	As on 31/03/2024
FOREIGN CONTRIBUTION (FC)												
Computers	40%	35,71,782.01	3,04,284.00	24,92,538.00	-	63,68,604.01	16,34,230.19	13,95,241.93	-	30,29,472.12	33,39,131.89	19,37,551.82
Furniture & Fixtures	10%	20,43,271.10	2,45,534.00	1,87,675.00	-	24,76,480.10	2,05,631.58	2,17,701.10	-	4,23,332.68	20,53,147.42	18,37,639.52
Office Equipments	15%	2,42,884.00	1,88,040.00	37,150.00	-	4,68,074.00	56,839.44	58,898.94	-	1,15,738.38	3,52,335.62	1,86,044.56
Vehicles	30%	24,05,117.00	-	-	-	24,05,117.00	20,00,888.99	1,21,268.40	-	21,22,157.39	2,82,959.61	4,04,228.01
Vehicles	15%	-	-	13,83,950.00	-	13,83,950.00	-	1,03,796.25	-	1,03,796.25	12,80,153.75	-
Office Setup	10%	5,22,225.00	-	-	-	5,22,225.00	26,111.25	49,611.38	-	75,722.63	4,46,502.37	4,96,113.75
Total- FC		87,85,279.11	7,37,858.00	41,01,313.00	-	1,36,24,450.11	39,23,701.45	19,46,518.00	-	58,70,219.45	77,54,230.66	48,61,577.66
Total- FC (Previous Year)		43,15,714.11	56,534.00	44,13,031.00	-	87,85,279.11	30,00,329.14	9,23,372.31	-	39,23,701.45	48,61,577.66	13,15,384.97
LOCAL CONTRIBUTION (LC)												
Computers	40%	80,900.00	-	-	-	80,900.00	16,180.00	25,888.00	-	42,068.00	38,832.00	64,720.00
Furniture & Fixtures	10%	-	-	13,452.00	-	13,452.00	-	672.60	-	672.60	12,779.40	-
Total- LC		80,900.00	-	13,452.00	-	94,352.00	16,180.00	26,560.60	-	42,740.60	51,611.40	64,720.00
Total- LC (Previous Year)		-	-	80,900.00	-	80,900.00	-	16,180.00	-	16,180.00	64,720.00	-
CONSOLIDATED CURRENT YEAR		88,66,179.11	7,37,858.00	41,14,765.00	-	1,37,18,802.11	39,39,881.45	19,73,078.60	-	59,12,960.05	78,05,842.06	49,26,297.66
CONSOLIDATED PREVIOUS YEAR		43,15,714.11	56,534.00	44,93,931.00	-	88,66,179.11	30,00,329.14	9,39,552.31	-	39,39,881.45	49,26,297.66	13,15,384.97

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INDIA CHILD PROTECTION

Disclosure of Significant Accounting policies and Note to Accounts attached to & forming part of the Balance Sheet of India Child Protection, L-6, Kalkaji, New Delhi as at 31st March, 2025

1) Basis of preparation of Financial Statements

The Trust has followed cash system of accounting during the financial year 2024-25 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.

6) The Head office of the Trust located at W-33, Okhla Industrial Area, Phase-II, New Delhi-110020, which has been taken on rent.

For India Child Protection



Rajeev Bhardwaj
Trustee

Rajat 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: 23rd September, 2025
Place: New Delhi