

Walker Chandniok & Co LLP

Walker Chandniok & Co LLP
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Independent Auditor's Report

To the Members of Cankids...Kidscan

Opinion

1. We have audited the accompanying financial statements of **Cankids...Kidscan** ('the Society'), which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') and other accounting principles generally accepted in India to the extent considered relevant by management of the Society as at 31 March 2023, including the financial position of the Society as at 31 March 2023, its deficit of income over expenditure and its receipts and payments for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

4. The Management is responsible for preparation and presentation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Firm in accordance with the Accounting Standards issued by the ICAI and other accounting principles generally accepted in India. This responsibility also includes design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, the management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using



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the going concern basis of accounting unless the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

6. Those Charged with Governance are also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
8. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We are also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system with reference to financial statements and the operating effectiveness of such controls
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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9. We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ashish Gupta

Partner

Membership No.: 504662

UDIN: 23504662BGWGGG4836



Place: Gurugram

Date: 22 August 2023

Cankids...Kidscan**Balance Sheet as at 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	Schedule	As at 31 March 2023	As at 31 March 2022
Sources of funds			
Funds			
Restricted funds	1	572.23	292.73
Unrestricted fund	2	(140.48)	(25.66)
Liabilities			
Current liabilities	3	772.22	412.39
		1,203.97	679.46
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	4	386.26	151.80
Current assets, loans and advances			
Cash and bank balances	5	639.40	339.23
Receivables	6	28.23	111.03
Loans and advances	7	147.03	76.64
Other current assets	8	3.05	0.76
		1,203.97	679.46
Summary of significant accounting policies and notes to the financial statements	14-15		

This is the Balance Sheet referred to in our report of even date.

The schedules referred to above form an integral part of the financial statements.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

For and on behalf of Cankids...Kidscan


Ashish Gupta

Partner

Membership No.: 504662


Poonam Bagai
Chairman

Tarun Ohri
Treasurer

Gopal Sharma
Chief Finance Officer

Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023



Cankids...Kidscan
Income and Expenditure Account for the year ended 31 March 2023
(All amounts in ₹ lakhs, unless otherwise stated)

	Schedule	Year ended 31 March 2023	Year ended 31 March 2022
Income			
Grants and donations	9	3,360.67	3,163.94
Other income	10	22.04	18.92
		<u>3,382.71</u>	<u>3,182.86</u>
Expenditure			
Program expenses	11	3,068.10	2,777.46
Fund raising expenses	12	47.39	68.03
General and administrative expenses	13	329.66	268.11
Depreciation	4	52.38	28.92
		<u>3,497.53</u>	<u>3,142.52</u>
(Deficit)/surplus for the year transferred to General reserve fund		<u>(114.82)</u>	<u>40.34</u>
Summary of significant accounting policies and notes to the financial statements	14-15		

This is the Income and Expenditure Account referred to in our report of even date.

The schedules referred to above form an integral part of the financial statements

For Walker Chandiook & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013

For and on behalf of Cankids...Kidscan




Ashish Gupta
Partner
Membership No.: 504662


Poonam Bagai
Chairman


Taran Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: Gurugram
Date: 22 August 2023

Place: New Delhi
Date: 22 August 2023



Cankids...Kidscan**Receipts and Payments Account for the year ended 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
Opening balance		
Cash in hand	0.23	0.16
Cash at bank	211.15	670.57
Fixed deposits	127.85	127.17
	<u>339.23</u>	<u>797.90</u>
Receipts		
Grants and donations received		
- Grant and donations	3,678.60	2,711.03
- Corpus / earmarked donation / capital grant	20.80	20.00
Other receipts		
- Interest received from bank	14.30	14.12
- Miscellaneous receipts	28.99	29.04
	<u>3,742.69</u>	<u>2,774.19</u>
Payments		
Program expenses	2,716.93	2,812.47
Fund raising expenses	47.35	68.68
General and administrative expenses	338.99	257.98
Tangible assets purchased during the year	268.89	72.25
Advances given to employees/others	70.36	21.48
	<u>3,442.52</u>	<u>3,232.86</u>
Closing balance		
Cash in hand	0.25	0.23
Cash at bank	289.96	211.15
Fixed deposits	349.19	127.85
	<u>639.40</u>	<u>339.23</u>

For **Walker Chandio & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ashish Gupta
Partner
Membership No.: 504662

For and on behalf of **Cankids...Kidscan**

Poonam Bagai
Chairman



Tarun Ohri
Treasurer



Gopal Sharma
Chief Finance Officer

Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023



Cankids...Kidscan**Schedules forming part of the financial statements as at 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	As at 31 March 2023	As at 31 March 2022
Schedule 1 - Restricted funds		
a) Corpus fund		
Balance at the beginning of the year	36.20	16.20
Add : Amounts received during the year	20.00	20.00
Balance at the end of the year	<u>56.20</u>	<u>36.20</u>
b) Life membership fund		
Balance at the beginning of the year	3.45	3.45
Add : Amounts received during the year	-	-
Balance at the beginning and at end of the year	<u>3.45</u>	<u>3.45</u>
c) Earmarked fund		
Balance at the beginning of the year	86.00	86.00
Add : Amounts received during the year	0.80	-
Add : Interest credited during the year	4.39	4.48
Less : Expenditure incurred during the year	(4.39)	(4.48)
Balance at the end of the year	<u>86.80</u>	<u>86.00</u>
d) Capital grant fund		
Balance at the beginning of the year	41.63	47.21
Add : Addition during the year	-	-
Less : Depreciation during the year (refer schedule 1 clause 4)	(4.85)	(5.58)
Balance at the end of the year	<u>36.78</u>	<u>41.63</u>
e) Project specific fund		
Balance at the beginning of the year	125.45	539.52
Add : Amounts received during the year	3,407.16	2,571.55
Less : Expenditure incurred during the year	(3,143.62)	(2,985.62)
Balance at the end of the year	<u>388.99</u>	<u>125.45</u>
Total (a)+(b)+(c)+(d)+(e)	<u><u>572.22</u></u>	<u><u>292.73</u></u>
Schedule 2 - Unrestricted fund		
General reserve fund		
Balance at the beginning of the year	(25.66)	(65.97)
Add: (Deficit)/surplus for the year transferred from Income and	(114.82)	40.31
Balance at the end of the year	<u>(140.48)</u>	<u>(25.66)</u>
Schedule 3 - Current liabilities		
Sundry creditors	544.58	212.93
Salary payable	86.54	83.07
Statutory dues	20.96	18.81
Other current liabilities	120.14	97.58
	<u>772.22</u>	<u>412.39</u>



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Schedules forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 4 - Property, plant and equipment

a) Property, plant and equipment purchased out of own funds

Current year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2022	Additions	Sale/disposals	As at 31 March 2023	As at 1 April 2022	For the year	On disposals	As at 31 March 2023	As at 31 March 2023
Tangible assets									
Furniture and fixture	59.97	130.56	-	190.53	12.60	11.34	-	23.93	166.60
Office equipment	39.39	58.04	-	97.43	14.42	8.61	-	23.03	74.40
Plant and machinery	3.86	-	-	3.86	2.93	0.14	-	3.07	0.80
Software	2.62	-	-	2.62	0.82	0.72	-	1.54	1.08
Computers	96.72	43.71	0.43	140.00	68.00	22.65	-	90.65	49.36
Vehicle	8.92	14.24	-	23.16	2.53	2.03	-	4.56	18.60
Leasehold Improvement	-	40.73	-	40.73	-	2.04	-	2.04	38.69
Total	211.48	287.28	0.43	498.33	101.30	47.53	-	148.82	349.53

Previous year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2021	Additions	Sale/disposals	As at 31 March 2022	As at 1 April 2021	For the year	On disposals	As at 31 March 2022	As at 31 March 2022
Tangible assets									
Furniture and fixture	24.56	35.41	-	59.97	8.31	4.28	-	12.60	47.37
Office equipment	24.17	15.22	-	39.39	10.72	3.70	-	14.42	24.97
Plant and machinery	3.86	-	-	3.86	2.76	0.17	-	2.93	0.94
Software	0.38	2.24	-	2.62	0.37	0.45	-	0.82	1.80
Computers	72.91	23.81	-	96.72	53.78	14.22	-	68.00	28.72
Vehicle	2.02	6.90	-	8.92	2.02	0.52	-	2.53	6.38
Total	127.90	83.58	-	211.48	77.96	23.34	-	101.30	110.18

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Schedules forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 4 - Property, plant and equipment

b) Property, plant and equipment received from other society

Current year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2022	Additions	Sale/disposals	As at 31 March 2023	As at 1 April 2022	For the year	On disposals	As at 31 March 2023	As at 31 March 2023
Tangible assets									
Furniture and fixture	12.20	-	-	12.20	7.71	0.45	-	8.16	4.04
Office equipment	1.72	-	-	1.72	1.35	0.06	-	1.41	0.31
Electrical installation	0.34	-	-	0.34	0.21	0.01	-	0.23	0.11
Plant and machinery	4.20	-	-	4.20	3.30	0.13	-	3.43	0.76
Vehicles	0.05	-	-	0.05	0.04	0.00	-	0.04	0.01
Software	1.00	-	-	1.00	1.00	0.00	-	1.00	0.00
Computers	0.98	-	-	0.98	0.98	0.00	-	0.98	0.00
Total	20.49	-	-	20.49	14.59	0.65	-	15.25	5.23

Previous year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2021	Additions	Sale/disposals	As at 31 March 2022	As at 1 April 2021	For the year	On disposals	As at 31 March 2022	As at 31 March 2022
Tangible assets									
Furniture and fixture	12.20	-	-	12.20	7.21	0.50	-	7.71	4.49
Office equipment	1.72	-	-	1.72	1.29	0.07	-	1.35	0.37
Electrical installation	0.34	-	-	0.34	0.20	0.01	-	0.21	0.12
Plant and machinery	4.20	-	-	4.20	3.14	0.16	-	3.30	0.90
Vehicles	0.05	-	-	0.05	0.04	0.00	-	0.04	0.01
Software	1.00	-	-	1.00	1.00	0.00	-	1.00	0.00
Computers	0.98	-	-	0.98	0.98	0.00	-	0.98	0.00
Total	20.49	-	-	20.49	13.86	0.74	-	14.59	5.89

c) Property, plant and equipment received as donation

Current year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2022	Additions	Sale/disposals	As at 31 March 2023	As at 1 April 2022	For the year	On disposals	As at 31 March 2023	As at 31 March 2023
Tangible assets	0.01	-	-	0.01	-	-	-	-	0.01
Total	0.01	-	-	0.01	-	-	-	-	0.01



Cankids...Kidscan

Schedules forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Previous year

Particulars	Gross block			Accumulated depreciation				Net block	
	As at 1 April 2021	Additions	Sale/disposals	As at 31 March 2022	As at 1 April 2021	For the year	On disposals	As at 31 March 2022	As at 31 March 2022
Tangible assets	0.01	-	-	0.01	-	-	-	-	0.01
Total	0.01	-	-	0.01	-	-	-	-	0.01

Schedule 4 - Property, plant and equipment

d) Property, plant and equipment purchased out of capital grant funds

Current year

Particulars	Gross block			Accumulated depreciation				Net block	
	As at 1 April 2022	Additions	Sale/disposals	As at 31 March 2023	As at 1 April 2022	For the year	On disposals	As at 31 March 2023	As at 31 March 2023
Leasehold improvement	24.00	-	-	24.00	9.04	1.50	-	10.54	13.47
Furniture and fixture	18.29	-	-	18.29	8.75	0.95	-	9.71	8.58
Office equipment	11.06	-	-	11.06	7.07	0.60	-	7.66	3.39
Computers	3.39	-	-	3.39	3.10	0.11	-	3.22	0.17
Vehicle	15.85	-	-	15.85	8.90	1.04	-	9.94	5.91
	72.59	-	-	72.59	36.86	4.20	-	41.07	31.52

Previous year

Particulars	Gross block			Accumulated depreciation				Net block	
	As at 1 April 2021	Additions	Sale/disposals	As at 31 March 2022	As at 1 April 2021	For the year	On disposals	As at 31 March 2022	As at 31 March 2022
Leasehold improvement	24.00	-	-	24.00	7.38	1.66	-	9.04	14.96
Furniture and fixture	18.29	-	-	18.29	7.69	1.06	-	8.75	9.53
Office equipment	11.06	-	-	11.06	6.36	0.70	-	7.07	3.99
Computers	3.39	-	-	3.39	2.91	0.19	-	3.10	0.29
Vehicle	15.85	-	-	15.85	7.67	1.23	-	8.90	6.96
	72.59	-	-	72.59	32.01	4.84	-	36.86	35.73

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Cankids...Kidscan**Schedules forming part of the financial statements as at 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	As at 31 March 2023	As at 31 March 2022
Schedule 5 - Cash and bank balances		
Cash in hand	0.25	0.23
Balances with banks in		
- savings accounts	212.68	134.81
- current accounts	77.28	76.34
- fixed deposits	349.19	127.85
	639.40	339.23
Schedule 6 - Receivables		
Grant receivable	28.23	111.03
	28.23	111.03
Schedule 7 - Loans and advances (Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be rece	81.06	42.07
Prepaid expenses	17.26	2.91
Security deposits	46.36	29.84
Taxes receivables	2.35	1.82
	147.03	76.64
Schedule 8 - Other current assets		
Interest accrued on deposits	3.05	0.76
	3.05	0.76
Schedule 9 - Grants and donations		
Grants	3,142.77	2,982.78
Donations	189.50	152.12
Anonymous donations	28.40	29.04
	3,360.67	3,163.94
Schedule 10 - Other income		
Interest income		
- on savings bank accounts	6.03	5.10
- on fixed deposits	10.56	8.17
-on income tax refund	0.04	0.07
Amortisation of capital grant	4.86	5.58
Unclaimed balances written back	0.55	-
	22.04	18.92



Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
Schedule 11 - Program expenses		
a) Cankids hospital support unit		
Medical projects and support program	1,398.44	1,330.26
Treatment support program	135.78	184.40
Pediatric palliative care	2.88	2.54
Pediatric psycho-oncology program	33.37	28.93
Education program	129.99	117.78
Parent and survivor groups and patient navigation	91.92	77.60
Medical and social support informatics (MASSI)	1.46	0.26
National outreach program	253.70	231.19
Awareness and advocacy program (CEPAA)	6.32	1.52
Capacity and skill building	83.09	68.62
Quality care research and impact (QCRI)	17.10	15.97
	2,154.05	2,059.07
b) Cankids cares centers*		
Pediatric palliative care center - Delhi	99.45	98.05
Home away from homes	336.61	257.49
Canshala special school - Mumbai	67.20	55.32
	503.26	410.86
<i>* Excludes common expenses allocation (refer schedule 15(i))</i>		
c) Access to care centers at national, regional and state level		
Medical projects and support program	63.49	66.64
Treatment support program	15.64	31.22
Pediatric palliative care	3.78	3.69
Pediatric psycho-oncology program	30.90	19.84
Education program	21.28	14.75
Parent and survivor groups and patient navigation	55.87	45.09
Medical and social support informatics (MASSI)	13.73	13.53
National outreach program	80.69	57.54
Awareness and advocacy program	33.91	23.86
Capacity and skill building	63.70	16.77
Quality care research and impact (QCRI)	27.77	14.60
	410.76	307.53
Total(a+b+c)	3,068.07	2,777.46



Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2023***(All amounts in ₹ lakhs, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
Schedule 12 - Fund raising expenses		
Resource mobilisation team		
- Compensation and benefits (including consultants)	30.51	52.52
Travel and conveyance	2.16	1.21
Printing and stationery	9.97	3.04
Communication	0.16	0.50
Subscriptions	2.13	8.02
Staff welfare	1.12	1.08
Repair and maintenance		
-Others	-	0.15
Miscellaneous expenses	1.34	1.51
	47.39	68.03

Schedule 13 - General and administrative expenses

Compensation and benefits (including consultants)	225.91	178.45
Staff welfare	8.48	5.72
Professional fees	26.20	33.25
Rent	12.88	10.27
Electricity and water	6.04	6.14
Payment to auditors	2.45	1.70
Insurance	0.75	0.77
Repair and maintenance		
-Building	4.69	0.38
-Others	3.24	4.47
Travel and conveyance	4.58	7.56
Printing and stationery	8.71	6.83
Communication	1.91	2.75
Subscriptions	3.72	1.43
Housekeeping supplies	6.23	5.52
Recruitment	8.06	1.80
Bank charges	1.16	1.03
Miscellaneous expenses	0.10	0.04
	329.71	268.11



Cankids...Kidscan**Earmarked fund**

Annexure-'A' to Schedule '1' forming part of the financial statements as at 31 March 2023

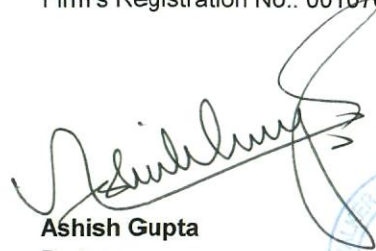
(All amounts in ₹ lakhs, unless otherwise stated)

Particulars	Opening balance as at 1 April 2022	Receipts during the year	Interest credited during the year	Total	Utilisation during the year	Closing balance as at 31 March 2023
Cankids scholarship fund	25.00	0.80	1.22	27.02	1.22	25.80
Cankids HAH corpus fund	5.00	-	0.26	5.26	0.26	5.00
Sajeev cankids retinoblastoma fund	41.00	-	2.13	43.13	2.13	41.00
Kumar children fund	10.00	-	0.52	10.52	0.52	10.00
After cancer treatment	5.00	-	0.26	5.26	0.26	5.00
	86.00	0.80	4.39	91.19	4.39	86.80

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

**Ashish Gupta**

Partner

Membership No.: 504662



Place: Gurugram

Date: 22 August 2023

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman
Tarun Ohri
Treasurer
Gopal Sharma
Chief Finance Officer

Place: New Delhi

Date: 22 August 2023



Cankids...Kidscan

Project specific fund (INR)

Annexure -'B' to Schedule '1' forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2022	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance as at 31 March 2023
(A)	Change for Childhood Cancer in States / CHSUs						
	Delhi NCR	As per Annexure : I(i)	-	192.22	-	192.22	-
	Punjab, Haryana, Himachal Pradesh, and Jammu & Kashmir	As per Annexure : II(i)	-	62.38	-	62.38	-
	Uttar Pradesh and Ultrakhand	As per Annexure : III (i)	-	349.74	-	349.74	-
	Bihar	As per Annexure : IV (i)	-	54.22	-	54.22	-
	Rajasthan	As per Annexure :V(i)	-	30.00	-	-	30.00
	West Bengal	As per Annexure :VI(i)	-	130.95	-	130.95	-
	Odisha	As per Annexure :VII(i)	-	20.43	11.43	31.86	-
	Maharashtra	As per Annexure : VIII(i)	1.81	447.20	-	449.01	-
	Gujarat	As per Annexure : IX(i)	-	129.30	-	129.30	-
	Goa	As per Annexure : X(i)	13.68	-	-	-	13.68
	Madhya Pradesh	As per Annexure : XI(i)	-	306.93	-	92.93	214.00
	Tamilnadu and UT Puducherry	As per Annexure : XII(i)	12.70	180.08	-	192.78	-
	Kerala	As per Annexure : XIII(i)	-	-	-	-	-
	Karnataka	As per Annexure : XIV(ii)	-	36.31	-	36.31	-
	Change for Childhood Cancer through States	As per Annexure : XV(ii)	-	199.06	-	199.06	-
(B)	Access to Holistic Care Projects and Funds						
	Access to Care Aspirational District Projects	Bharat Heavy Electricals Limited	-	10.38	-	10.38	-
	Holistic care project	As per Annexure : XVI(i)	2.80	19.05	-	21.85	-
	Parent Helping Parent Fund	Contribution from Parent families	9.26	5.63	0.27	1.83	13.34
	Survivor Helping Survivor Fund	Contribution from various Donors & KCK Survivors	2.53	-	-	-	2.53
(C)	Medical Support Projects and Funds						
	Medical Assistance Fund	As per Annexure : XVII(i)	-	202.50	-	202.50	-
	Adopt A Child Fund	As per Annexure : XVIII(i)	2.09	-	-	2.09	-
	AAPSandR for Retinoblastoma	As per Annexure : XIX(i)	-	80.00	-	80.00	-
	AAPSandR for ALL (Golden Crab Fund)	As per Annexure : XX(i)	-	27.60	-	27.60	-
	AAPSandR for HL	Deloitte Foundation	25.00	-	-	25.00	-
	AAPS&R for APML	As per Annexure : XXI(i)	-	65.00	-	37.86	27.14
	Max Cankids Childhood Cancer Funds	As per Annexure : XXII(i)	10.94	-	-	10.94	-
	CanSurvive Project	As per Annexure : XXIII(i)	-	4.74	-	4.74	-
	CanShala Online Project	As per Annexure : XXIV(i)	-	8.39	-	8.39	-
(D)	Other Access to Care Projects and Funds						
	Advocacy and Awareness - Car Rally	Milaap Foundation	2.19	-	-	2.19	-
	Patient Advocated for Clinical Research - India	Artizen Interiors Pvt Ltd	-	3.00	-	-	3.00
	Patient Advocated for Clinical Research - India	Pfizer Limited	-	48.12	-	7.75	40.37



Cankids...Kidscan

Project specific fund (INR)

Annexure -'B' to Schedule '1' forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2022	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance as at 31 March 2023
(E)	Change for Childhood Cancer in India Projects and Funds						
	Change for Childhood Cancer in India Fund	As per Annexure : XXV(i)	-	-	-	-	-
	Change for Childhood Cancer (Scale up and Sustainability) Funds	As per Annexure : XXVI(i)	-	49.50	5.00	54.50	-
	Sub Total (a)		83.00	2,662.73	16.70	2,418.38	344.06

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ashish Gupta

Partner

Membership No.: 504662

Place: Gurugram

Date: 22 August 2023



For and on behalf of Cankids...Kidscan



Poonam Bagai
Chairman



Tarun Ohri
Treasurer



Gopal Sharma
Chief Finance Officer

Place: New Delhi

Date: 22 August 2023

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Cankids...Kidscan

Project specific fund (FCRA)

Annexure - 'C' to Schedule '1' forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2022	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance as at 31 March 2023
(A)	Change for Childhood Cancer in States / CHSUs						
	Delhi NCR	As per Annexure : I(ii)	0.04	285.36	-	285.29	0.10
	Punjab and UT Chandigarh	As per Annexure : II(ii)	-	-	-	-	-
	Uttar Pradesh and Ultrakhand	As per Annexure : III(ii)	-	38.79	-	38.79	-
	Bihar	As per Annexure : IV(ii)	-	25.00	-	25.00	-
	Maharashtra	As per Annexure : VII(ii)	-	-	-	-	-
	Gujarat	As per Annexure : VIII(ii)	4.12	40.25	-	44.37	0.00
	Goa	As per Annexure : IX	9.26	-	-	9.26	-
	Tamilnadu and UT Pondicherry	As per Annexure : X(ii)	-	8.11	-	8.11	-
	Kerala	As per Annexure : XI(ii)	-	25.88	-	25.88	-
	Karnataka	As per Annexure : XII(ii)	11.26	-	-	11.26	-
(B)	Access to Holistic Care Projects and Funds						
	Holistic care project	As per Annexure : XXII(ii)	1.61	25.37	-	26.29	0.70
(C)	Medical Support Projects Funds						
	Medical Assistance Fund	As per Annexure : XIII(ii)	-	0.25	-	0.25	-
	Adopt A Child Fund	As per Annexure : XIV(ii)	16.16	62.36	-	78.51	-
	AAPSandR for Retinoblastoma	As per Annexure : XV(ii)	-	48.55	-	41.36	7.19
	Golden Crab ALL Fund	As per Annexure : XVI(ii)	-	-	-	-	-
(D)	Other Access to Care Projects and Funds						
	Capacity and Skill Building	Society Pediatric Oncology	-	32.96	-	-	32.96
	Quality Care Research and Impact	St Baldricks Foundation	-	4.28	-	4.28	-
	Capacity and Skill Building	Alsac ST Jude Children Research	-	14.90	-	10.90	4.01
	Capacity and Skill Building	Jiv Daya Foundation	-	2.45	-	2.45	-
	International Childhood Cancer Initiative	ST Jude Global	-	-	8.99	8.99	-
	Capacity and Skill Building- Nurses Workshop	ST Jude Children Research Hosital	-	11.18	-	11.18	-
	Capacity and Skill Building	Childhood Cancer International	-	0.98	-	0.98	-

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Project specific fund (FCRA)

Annexure - 'C' to Schedule '1' forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2022	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance as at 31 March 2023
(E)	Change for Childhood Cancer in India Projects and Funds						
	Change for Childhood Cancer in India Fund	As per Annexure : XIX(ii)	-	31.21	-	31.21	-
	Change for Childhood Cancer (Scale up and Sustainability) Fund	As per Annexure : XX (ii)	-	60.87	-	60.87	-
	Sub Total (b)		42.45	718.74	8.99	725.23	44.96
	Grand total		125.45	3,381.48	25.69	3,143.62	389.02

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.: 001076M/N500013


Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram

Date: 22 August 2023

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: New Delhi

Date: 22 August 2023



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Annexure: I - Change for Childhood Cancer (CCC) in Delhi NCR

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
I(i) : INR Change for Childhood Cancer (CCC) in Delhi NCR							
a	CHSU@Safdurjung, Delhi	Indra Technologies Private Limited	-	15.69	-	15.69	-
b	CHSU@Safdurjung, Delhi	Sterling Tools Foundation	-	15.00	-	15.00	-
c	CHSU@Safdurjung, Delhi	Hamdard National Foundation	-	20.00	-	20.00	-
d	CHSU@AIIMS, Delhi	Manju Jain	-	10.00	-	10.00	-
e	HAH Kotla, Delhi-Snehogarh , HAH Kalawati & Medical Support in Delhi NCR	Kotak Mahindra Bank Limited	-	57.90	-	57.90	-
f	CHSU@RML Delhi	Surie Porex Industries Pvt Ltd	-	11.00	-	11.00	-
g	CHSU@GTB ,SGRH, Delhi	Northern Aromatics Limited	-	51.63	-	51.63	-
h	CHSU@Apollo, Delhi	Bhanix Finance and Investment Ltd	-	5.00	-	5.00	-
i	CHSU@MAMC, Delhi	Executive Centre India Pvt Ltd	-	6.00	-	6.00	-
Sub-Total of I(i)			-	192.22	-	192.22	-
I(ii) : FCRA Change for Childhood Cancer (CCC) in Delhi NCR							
a	Palliative Care Centre, Delhi	Mannkind Charitable Society	-	82.60	-	82.60	-
b	CHSU@ Max Delhi	Resonance Inc.	0.04	1.50	-	1.43	0.10
c	CHSU@AIIMS Delhi	Detusche Bank AG	-	201.26	-	201.26	-
Sub-Total of I(ii)			0.04	285.36	-	285.29	0.10
Grand Total(I)			0.04	477.58	-	477.51	0.10

Annexure: II - Change for Childhood Cancer (CCC) in Punjab, Haryana, Himachal Pradesh, and Jammu & Kashmir

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
II(i) : INR Change for Childhood Cancer (CCC) in Punjab, Haryana, Himachal Pradesh, and Jammu & Kashmir							
a	Home Away From Home - Chandigarh	Kotak Mahindra Bank Limited	-	24.31	-	24.31	-
b	CCC in states - Punjab and adjoining States	Kotak Securities Limited	-	38.07	-	38.07	-
Sub-Total of II(i)			-	62.38	-	62.38	-
II(ii) : FCRA Change for Childhood Cancer (CCC) in Punjab, Haryana, Himachal Pradesh, and Jammu & Kashmir							
Sub-Total of II(ii)			-	-	-	-	-
Grand Total (II)			-	62.38	-	62.38	-



Annexure: III - Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttrakhand Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
III(i) : INR Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttrakhand Fund							
a	CCC in Uttar Pradesh	Gokul & Lakshmi Laroia	-	10.00	-	10.00	-
b	CCC in Uttar Pradesh	Aditya Birla Capital Foundation	-	225.00	-	225.00	-
c	CCC in Uttar Pradesh	EXL Services.com India Private Limited	-	50.00	-	50.00	-
d	CCC in Uttar Pradesh	Give India Foundation - EXL Services	-	1.07	-	1.07	-
e	CCC in Uttar Pradesh	Ascendum Solutions India Pvt Ltd	-	20.00	-	20.00	-
f	HAH Varanasi	Kotak Mahindra Bank Limited	-	43.67	-	43.67	-
Sub Total III(i)			-	349.74	-	349.74	-
III(ii) : FCRA Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttrakhand Fund							
a	CCC in Uttarakhand	Swiss Himalayan Amity	-	38.79	-	38.79	-
Sub Total III(ii)			-	38.79	-	38.79	-
Grand Total (III)			-	388.54	-	388.54	-

Annexure: IV - Change for Childhood Cancer (CCC) in Bihar

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
IV(i) : INR Change for Childhood Cancer (CCC) in Bihar							
a	HAH-Patna	Kotak Mahindra Bank Limited	-	44.22	-	44.22	-
b	CCC In States In Bihar	FCB Ulka Advertising Limited	-	10.00	-	10.00	-
Sub-Total of IV(i)			-	54.22	-	54.22	-
IV(ii) : FCRA Change for Childhood Cancer (CCC) in Bihar							
a	CCC In States In Bihar & Other Support	Corob India Private Limited	-	25.00	-	25.00	-
Sub-Total of IV(ii)			-	25.00	-	25.00	-
Grand Total (IV)			-	79.22	-	79.22	-

Annexure: V - Change for Childhood Cancer (CCC) in Rajasthan

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
V(i) : INR Change for Childhood Cancer (CCC) in Rajasthan							
a	Change for Childhood Cancer (CCC) in Rajasthan	Servier India Pvt Ltd	-	30.00	-	-	30.00
Sub-Total of V(i)			-	30.00	-	-	30.00
V(ii) : FCRA Change for Childhood Cancer (CCC) in Rajasthan							
Sub-Total of V(ii)			-	-	-	-	-
Grand Total (V)			-	30.00	-	-	30.00



Annexure: VI - Change for Childhood Cancer (CCC) in West Bengal

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
VI(i) : INR Change for Childhood Cancer (CCC) in West Bengal							
a	CHSU@SGCCRI	Century Plyboards India Limited	-	35.21	-	35.21	-
b	HAH - Kolkata-Snehoneer	Kotak Mahindra Bank Limited	-	72.85	-	72.85	-
c	CCC in States - West Bengal	Kotak Securities Limited	-	6.78	-	6.78	-
d	CHSU@NRS_Surgery	Eveready Industries India Limited	-	16.11	-	16.11	-
Sub-Total of VI(i)			-	130.95	-	130.95	-
VI(ii) : FCRA Change for Childhood Cancer (CCC) in West Bengal							
Sub-Total of VI(ii)			-	-	-	-	-
Grand Total (VI)			-	130.95	-	130.95	-

Annexure: VII - Change for Childhood Cancer (CCC) in Odisha

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
VII(i) : INR Change for Childhood Cancer (CCC) in Odisha							
a	HAH- Bhuwaneswar	Kotak Mahindra Bank Limited	-	20.43	11.43	31.86	-
Sub-Total of VII(i)			-	20.43	11.43	31.86	-
VII(ii) : FCRA Change for Childhood Cancer (CCC) in Odisha							
Sub-Total of VII(ii)			-	-	-	-	-
Grand Total (VII)			-	20.43	11.43	31.86	-

Annexure: VIII- Change for Childhood Cancer (CCC) in Maharashtra

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
VIII(i) : INR Change for Childhood Cancer (CCC) in Maharashtra							
a	CHSU at Wadia, Mumbai	Baroda Shakti	1.00	-	-	1.00	-
b	CCC - Canshala, Mumbai	Deutsche CIB Centre Private Limited	-	96.01	-	96.01	-
c	CHSU at TMH, Mumbai	Deutsche India Private Limited	0.81	-	-	0.81	-
d	CHSU@ TMH Mumbai	Deutsche CIB Centre Private Limited	-	1.56	-	1.56	-
e	CHSU@ TMH Mumbai	Deutsche Equities India Pvt Ltd.	-	208.33	-	208.33	-
f	CCC in Maharashtra	Cipla Foundation	-	74.51	-	74.51	-
g	CHSU@GCH Aurangabad	Aeries Financial Technologies Pvt Ltd	-	4.70	-	4.70	-
h	HAH Aurangabad	Kotak Mahindra Bank Limited	-	43.15	-	43.15	-
i	CHSU@CTC Borivali, KEM Mumbai	Morgan Stanley India Company Private Limited	-	18.94	-	18.94	-
Sub-Total of VIII(i)			1.81	447.20	-	449.01	-
VIII(ii) : FCRA Change for Childhood Cancer (CCC) in Maharashtra							
Sub-Total of VIII(ii)			-	-	-	-	-
Grand Total (VIII)			1.81	447.20	-	449.01	-



Annexure : IX - Change for Childhood (CCC) in Gurjarat

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
IX(i) : INR Change for Childhood Cancer (CCC) in Gujarat							
a	CCC In Gujarat	Kotak Life Insurance Limited	-	82.00	-	82.00	-
b	HAH- Ahmedabad	Kotak Mahindra Bank Limited	-	47.30	-	47.30	-
Sub-Total of IX(i)			-	129.30	-	129.30	-
IX(ii) : FCRA Change for Childhood Cancer (CCC) in Gujarat							
a	CHSU@ TCI and Saachi, Surat	Relief From Cancer	4.12	40.25	-	44.37	0.00
Sub-Total of IX(ii)			4.12	40.25	-	44.37	0.00
Grand Total (IX)			4.12	169.55	-	173.67	0.00

Annexure: X - Change for Childhood Cancer (CCC) in GOA

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
X(i) : INR Change for Childhood Cancer (CCC) in GOA							
a	CCC in States - Goa	Sabr Care Trust	4.13	-	-	-	4.13
b	CCC in States - Goa	Sabr Care Fund - Give India Foundation	0.14	-	-	-	0.14
c	CCC in States - Goa	Sabr Care Fund - Milaap Foundation	9.41	-	-	-	9.41
Sub-Total of X(i)			13.68	-	-	-	13.68
X(ii) : FCRA Change for Childhood Cancer (CCC) in GOA							
a	CCC in States - Goa	Sabr Care Funds - Milaap	9.12	-	-	9.12	-
b	CCC in States - Goa	Sabr Care Funds - Give Foundation	0.14	-	-	0.14	-
Sub-Total of X(ii)			9.26	-	-	9.26	-
Grand Total (X)			22.94	-	-	9.26	13.68

Annexure: XI - Change for Childhood Cancer (CCC) in Madhya Pradesh

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XI(i) : INR Change for Childhood Cancer (CCC) in Madhya Pradesh							
a	CCC in States - MP	Ajim Premzi Philanthropic Initiatives	-	306.93	-	92.93	214.00
Sub-Total of XI(i)			-	306.93	-	92.93	214.00
XI(ii) : FCRA Change for Childhood Cancer (CCC) in Madhya Pradesh							
Sub-Total of XI(ii)			-	-	-	-	-
Grand Total (XI)			-	306.93	-	92.93	214.00



Annexure: XII - Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XII(i) : INR Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund							
a	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	HDFC Life Insurance Company Limited	-	95.00	-	95.00	-
b	CHSU@KLE Belgavi	Amphenol Omniconnect India Private Limited	-	11.08	-	11.08	-
c	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	Access HealthCare Services Private Limited	-	36.00	-	36.00	-
d	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	Shree Sarita Jain Foundation Trust	-	15.00	-	15.00	-
e	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	Data Patterns India Ltd	12.70	-	-	12.70	-
f	CHSU@Apollo Chennai, Jipmer	Elargi Trust	-	20.00	-	20.00	-
g	CHSU@ICH, Chennai	Genlite Engineering Pvt Ltd	-	3.00	-	3.00	-
		Sub Total XII(i)	12.70	180.08	-	192.78	-
XII(ii) : FCRA Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund							
a	CHSU@ICH, Chennai	Guardian India Operations Pvt Ltd	-	8.11	-	8.11	-
		Sub Total XII(ii)	-	8.11	-	8.11	-
		Grand Total (XII)	12.70	188.19	-	200.89	-

Annexure: XIII - Change for Childhood Cancer (CCC) in Kerala

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XIII(i) : INR Change for Childhood Cancer (CCC) in Kerala							
		Sub-Total of XIII(i)	-	-	-	-	-
XIII(ii) : FCRA Change for Childhood Cancer (CCC) in Kerala							
a	HAH_Triv	Mannkind Charitable Society	-	25.88	-	25.88	-
		Sub-Total of XIII(ii)	-	25.88	-	25.88	-
		Grand Total(XIII)	-	25.88	-	25.88	-

Annexure: XIV - Change for Childhood Cancer (CCC) in Karnataka

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XIV(i) : INR Change for Childhood Cancer (CCC) in Karnataka							
a	CHSU@NH and SSCH Bangalore	Morgan Stanley India Company Private Limited	-	23.81	-	23.81	-
b	CHSU@KMC-Udupi, KMC Mangalore, HAH Bangalore	Pragati Charitable Trust	-	12.50	-	12.50	-
		Sub-Total of XIV(i)	-	36.31	-	36.31	-
XIV(ii) : FCRA Change for Childhood Cancer (CCC) in Karnataka							
a	CCC HAH Bangalore	Santanu Das - Relief From Cancer	11.26	-	-	11.26	-
		Sub-Total of XIV(ii)	11.26	-	-	11.26	-
		Grand Total(XIV)	11.26	36.31	-	47.57	-

Annexure: XV - Change for Childhood Cancer (CCC) through States

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XV(i) : INR Change for Childhood Cancer (CCC) through States							
a	Change for Childhood Cancer (CCC) through States	Cipla Foundation	-	23.24	-	23.24	-
b	Change for Childhood Cancer (CCC) through States	Indorama Charitable Trust	-	80.00	-	80.00	-
c	Change for Childhood Cancer (CCC) through States	Acces Health Care Service Pvt Ltd	-	50.00	-	50.00	-
d	Change for Childhood Cancer (CCC) through States	DBS Bank India Limited	-	20.82	-	20.82	-
e	Change for Childhood Cancer (CCC) through States	Agiliad Technologies Pvt Ltd	-	15.00	-	15.00	-
	Change for Childhood Cancer (CCC) through States	Dr. Roshan Lal Aggarwal & Sons Pvt. Ltd.	-	10.00	-	10.00	-
		Sub-Total of XV(i)	-	199.06	-	199.06	-
XV(ii) : FCRA Change for Childhood Cancer (CCC) through States							
		Sub-Total of XV(ii)	-	-	-	-	-
		Grand Total(XV)	-	199.06	-	199.06	-

Annexure - XVI - Holistic Care Project

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XVI(i) INR Holistic Care Projects							
a	Holistic Care Project	Ashbee Systems Limited	-	8.44	-	8.44	-
b	Holistic Care Project	Give India Foundation - Music Masti	2.80	-	-	2.80	-
c	Holistic Care Project	Grand Royale Enterprises Limited	-	4.66	-	4.66	-
d	Holistic Care Project	GTN Enterprises Limited	-	5.95	-	5.95	-
		Sub-Total XVI(i)	2.80	19.05	-	21.85	-
XVI(ii) FCRA Holistic Care Project							
a	Holistic Care Project	Give Foundation - Music Masti	0.90	-	-	0.90	-
b	Holistic Care Project	Bristol2beijing	-	0.79	-	0.79	-
c	Holistic Care Project	Give India Foundation	-	14.35	-	14.35	-
e	Holistic Care Project	Giving Impetus to Voluntary Efforts	-	0.24	-	0.24	-
f	Holistic Care Project	Pallium India INC	0.72	3.75	-	3.77	0.70
g	Holistic Care Project	Rahul Jain	-	0.10	-	0.10	-
h	Holistic Care Project	Uk Online Giving Foundation	-	4.64	-	4.64	-
i	Holistic Care Project	Milaap Social Venture	-	1.50	-	1.50	-
		Sub-Total XVI(ii)	1.61	25.37	-	26.29	0.70
		Grand Total (XVI)	4.42	44.41	-	48.14	0.70



Annexure: XVII - Medical Assistance Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XVII(i) : INR Medical Assistance Fund							
a	Medical Assistance Fund	Angira Hansraj Gupta Charitable Trust	-	7.00	-	7.00	-
b	Medical Assistance Fund	Unified Credit Solutions	-	1.50	-	1.50	-
c	Medical Assistance Fund	Sud Chemie India Private Limited	-	10.00	-	10.00	-
d	Medical Assistance Fund	Anantharaman Venkataramanan	-	5.00	-	5.00	-
e	Medical Assistance Fund	Kotak Mahindra Bank Limited	-	129.00	-	129.00	-
f	Medical Assistance Fund	Experion Capital Private Limited	-	29.37	-	29.37	-
g	Medical Assistance Fund	Experion Developers Private Limited	-	20.63	-	20.63	-
Sub - Total XVII(i)			-	202.50	-	202.50	-
XVII(ii) : FCRA Medical Assistance Fund							
a	Medical Assistance Fund	Sejal Pubby-Milap Social Venture	-	0.25	-	0.25	-
Sub-Total XVII(ii)			-	0.25	-	0.25	-
Grand Total (XVII)			-	202.75	-	202.75	-

Annexure: XVIII - Adopt A Child Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XVIII(i) : INR Adopt A Child Fund							
a	CHSU @ Wadia	Inner Wheel Club of Bombay Hanging Garden	0.65	-	-	0.65	-
b	CHSU @ Wadia	Manav Seva Sansthan	1.44	-	-	1.44	-
Sub-Total of XVIII(i)			2.09	-	-	2.09	-
XVIII(ii) : FCRA Adopt A Child Fund							
a	Adopt A Child Fund	Sadhna and Venkat Shankar	-	12.36	-	12.36	-
b	Adopt A Child Fund	AT Capital Charitable Foundation Limited	16.16	50.00	-	66.16	-
Sub-Total of XVIII(ii)			16.16	62.36	-	78.51	-
Grand Total (XVIII)			18.24	62.36	-	80.60	-

Annexure: XIX - AAPS&R for Retinoblastoma Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XIX(i) : INR AAPS&R for Retinoblastoma Fund							
a	AAPS&R for Retinoblastoma Fund	Markit India Services Private Limited	-	80.00	-	80.00	-
Sub-Total of XIX(i)			-	80.00	-	80.00	-
XIX(ii) : FCRA AAPS&R for Retinoblastoma Fund							
a	AAPS&R for Retinoblastoma Fund	Kanaka Sirpal	-	32.34	-	25.15	7.19
b	AAPS&R for Retinoblastoma Fund	Siddhant Sirpal- Relief From Cancer	-	16.21	-	16.21	-
Sub-Total of XIX(ii)			-	48.55	-	41.36	7.19
Grand Total (XIX)			-	128.55	-	121.36	7.19



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(All amounts in ₹ lakhs, unless otherwise stated)

Annexure: XX - AAPS&R for ALL (Golden Crab Fund)

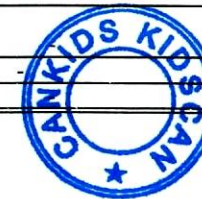
S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XX(i) : INR AAPS&R for ALL (Golden Crab Fund)							
a	Golden Crab ALL Fund	Rabani Garg	-	20.00	-	20.00	-
b	Golden Crab ALL Fund	Avaneesh Raghuvanshi	-	4.80	-	4.80	-
c	Golden Crab ALL Fund	Malika Raghuvanshi	-	2.80	-	2.80	-
Sub-Total of XX(i)			-	27.60	-	27.60	-
XX(ii) : FCRA AAPS&R for ALL (Golden Crab Fund)							
Sub-Total of XX(ii)			-	-	-	-	-
Grand Total (XX)			-	27.60	-	27.60	-

Annexure: XXI - AAPS&R for APML

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXI(i) : INR AAPS&R for APML							
a	APML Fund	Yusuf and Farida Hamied Foundation	-	25.00	-	25.00	-
b	APML Fund	Kalpatru Trust	-	25.00	-	0.82	24.18
c	APML Fund	S Radhakrishnan	-	15.00	-	12.05	2.95
Sub-Total of XXI(i)			-	65.00	-	37.86	27.14
XXI(ii) : FCRA AAPS&R for APML							
Sub-Total of XXI(ii)			-	-	-	-	-
Grand Total (XXI)			-	65.00	-	37.86	27.14

Annexure - XXII - Max Cankids Care Funds

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXII(i) INR Max Cankids Care Funds							
a	Max Cankids Care Funds	Navin Kumar Agarwal	0.64	-	-	0.64	-
b	Max Cankids Care Funds	Poonji Nath	1.10	-	-	1.10	-
c	Max Cankids Care Funds	Shankar Lal Chandra Kumar HUF	1.35	-	-	1.35	-
d	Max Cankids Care Funds	Rumki Fernandes	1.45	-	-	1.45	-
e	Max Cankids Care Funds	Renu Modi	0.95	-	-	0.95	-
f	Max Cankids Care Funds	Karan Pal Singh	3.75	-	-	3.75	-
g	Max Cankids Care Funds	Yash Samat	0.90	-	-	0.90	-
h	Max Cankids Care Funds	Aditya Mathur	0.80	-	-	0.80	-
Sub-Total XXII(i)			10.94	-	-	10.94	-
XXII(ii) FCRA Max Cankids Care Funds							
Sub-Total XXII(ii)			-	-	-	-	-
Grand Total (XXII)			10.94	-	-	10.94	-



Annexure - XXIII- CanSurvive Project

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXIII(i)	INR CanSurvive Project						
a	CanSurvive Project	Morgan Stanley India Company Private Limited	-	4.74	-	4.74	-
		Sub-Total XXIII(i)	-	4.74	-	4.74	-
		Grand Total (XXIII)	-	4.74	-	4.74	-

Annexure - XXIV- CanShala Online Project & Education Program

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXIV(i)	INR CanShala Online Project						
a	CanShala Online Project	XL India Business Services Pvt Ltd	-	3.15	-	3.15	-
b	CanShala Online Project	Fare Portal	-	5.24	-	5.24	-
		Sub-Total XXIV(i)	-	8.39	-	8.39	-
		Grand Total (XXIV)	-	8.39	-	8.39	-

Annexure: XXV Change for Childhood in India Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXV(i)	INR Change for Childhood Cancer in India Fund						
		Sub-Total XXV(i)	-	-	-	-	-
XXV(ii)	FCRA Change for Childhood Cancer in India Fund						
a	Change for Childhood Cancer in India Fund	Ankit Sood-Relief From cancer	-	2.35	-	2.35	-
b	Change for Childhood Cancer in India Fund	Relief from Cancer	-	20.96	-	20.96	-
c	Change for Childhood Cancer in India Fund	Samir and Sama - Relief From Cancer	-	1.01	-	1.01	-
d	Change for Childhood Cancer in India Fund	Brown University - Relief From Cancer	-	2.53	-	2.53	-
e	Change for Childhood Cancer in India Fund	Master Card - Relief From Cancer	-	0.33	-	0.33	-
f	Change for Childhood Cancer in India Fund	Harit and Reena Talwar - Relief From Cancer	-	4.03	-	4.03	-
		Sub-Total XXV(ii)	-	31.21	-	31.21	-
		Grand Total (XXV)	-	31.21	-	31.21	-



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(All amounts in ₹ lakhs, unless otherwise stated)

Annexure - XXVI - Change for Childhood Cancer (Scale up & Sustainability) Fund

S. No	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXVI(i)	INR Scale up & Sustainability Funds						
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Arvind Narainaswami and Family	-	5.00	-	5.00	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ajay and Punita Lal	-	2.00	-	2.00	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Vikram Sud	-	5.00	-	5.00	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Alok & Sobha Agarwal	-	5.00	-	5.00	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Sunil Duggal	-	5.00	-	5.00	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Poonam Bagai	-	11.00	-	11.00	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Peroshaw Dhunjishah Bolton Charities	-	3.00	-	3.00	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Angad Bagai	-	1.00	-	1.00	-
i	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ravi Mehrotra	-	5.00	-	5.00	-
j	Change for Childhood Cancer (Scale up & Sustainability) Fund	Roshanlal Public Charitable Trust	-	2.50	-	2.50	-
k	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rahul Mookerjee	-	5.00	-	5.00	-
l	Change for Childhood Cancer (Scale up & Sustainability) Fund	Vikram and Uravashi Talwar	-	-	5.00	5.00	-
Sub-Total XXVI(i)			-	49.50	5.00	54.50	-



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(All amounts in ₹ lakhs, unless otherwise stated)

Annexure - XXVI - Change for Childhood Cancer (Scale up & Sustainability) Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
XXVI(ii)	FCRA Change for Childhood Cancer (Scale up & Sustainability) Fund						
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	8.48	-	8.48	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	-	4.94	-	4.94	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	-	11.38	-	11.38	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Seema Tulsyan	-	10.19	-	10.19	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Roopak Taneja	-	8.33	-	8.33	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Scott Howard - Give Foundation	-	15.94	-	15.94	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rumki Fernandes-Give Foundation	-	0.73	-	0.73	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Akram Bagai-Give Foundation	-	0.88	-	0.88	-
		Sub-Total XXVI(ii)	-	60.87	-	60.87	-
		Grand Total (XXVI)	-	110.37	5.00	115.37	-

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.:

001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662



Place: Gurugram

Date: 22 August 2023

For and on behalf of Cankids...Kidscan

Poonam Bagai
Chairman

Place: New Delhi

Date: 22 August 2023

Tarun Ohri

Treasurer

Gopal Sharma

Chief Finance Officer



Cankids...Kidscan

Annexure -'D' to Schedule '11' forming part of the financial statements as at 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

Direct Support to beneficiary

Particulars	For the year ended 31 March 2023			For the year ended 31 March 2022		
	INR	FCRA	Total	INR	FCRA	Total
Medical Projects & Support Program	1,111.40	291.61	1,403.01	963.91	361.92	1,325.83
Treatment Support Program	150.93	23.13	174.06	165.81	38.04	203.85
Pediatric Palliative Care	2.47	2.27	4.74	2.32	4.77	7.09
Pediatric Psycho-Oncology Program	4.11	1.30	5.41	4.06	0.28	4.33
Education Program	36.78	19.57	56.35	44.19	8.44	52.63
Total	1,305.69	337.88	1,643.57	1,180.29	413.45	1,593.73

For Walker Chandiok and Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

For and on behalf of Cankids...Kidscan


Ashish Gupta
Partner
Membership No.: 504662


Poonam Bagai
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023



(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 14: Significant accounting policies

I) Background

Cankids...Kidscan is a Society registered under the Societies Registration Act, XXI of 1860 on 13 June 2012, bearing registration number 0736, having its registered office at D-7/7, Vasant Vihar, New Delhi-110057. The object of the Society is primarily to work with children with cancer, families of children with cancer and children of parents with cancer.

The Society has also renewed the registration under the Foreign Contribution (Regulation) Act, 2010/ Foreign Contribution (Regulation) Rules, 2011, for carrying out educational and social activities with registration number 231661613 dated 08 January 2021 for the period from 24 September 2020 to 24 September 2025.

The Company has been granted an exemption under section 12A of the Income-tax Act, 1961, vide Document Identification Number AABAC3450GE2021401 dated 28 May 2021 and valid till AY 2026-27. The Company has also obtained exemption u/s 80G(5)(vi) of the Income-tax Act, 1961, which has Document Identification Number AABAC3450GF2021401 and valid till AY 2026-27.

II) Significant accounting policies

a) Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis (except for Gratuity) and in accordance with the generally accepted accounting principles and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

c) The financial statements are prepared in Indian Rupees, which is also the Society's functional and presentation currency. All amounts have been rounded to the nearest lakhs up to two decimal places, unless otherwise stated. Consequent to rounding off, the number ₹ presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute amounts.

d) Income recognition

(i) Grants and donations

Grants and donations are recognized to the extent that it is probable that the economic benefits will flow to the Society and these can be reliably measured.

Income from Grants and donation are recognized as income on accrual basis to the match the revenue and capital expenditure incurred during the year.



(All amounts in ₹ lakhs, unless otherwise stated)

(ii) Interest income

Interest income is recognized using time proportion method, based on the rate implicit in the transaction.

e) Property, plant and equipment and depreciation

Tangible assets

Tangible assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Tangible assets received as donation in kind from individuals are shown at nominal value at ₹1/- in the books of account and tangible assets received as donation in kind from other institutions/ societies/ trust, if any, are recognized at value certified by registered/ independent valuer.

Depreciation

Depreciation of tangible assets is provided as per the rates and in the manner prescribed under Income -tax Act, 1961. However, tangible assets acquired from foreign contribution fund is fully depreciated in the year of purchase.

f) Funds

(i) Restricted funds

Corpus fund

Corpus fund represents amounts received from the donors for corpus and the same is deposited with bank and fixed deposits. The interest earned is utilised for general purposes of the Society.

Life membership fund

Life Membership fund represents life membership fees paid by members of the Society. The amounts are deposited in the bank as 'fixed deposits'.

Earmarked funds

Earmarked fund represents funds received for specified purposes. The amounts are deposited in the bank as 'fixed deposits' and interest received is utilized for the same purpose only.

Capital grant funds

Capital grant fund represents property, plant and equipment received from ICS (Indian Cancer Society) on their incorporation and other donors. The Society receives property, plant and equipment as donation in kind and the same is recorded at the nominal value of ₹1 each.

Project specific funds

"Project Specific fund" represents grants received from various funding agencies to carry out specific activities. These are held in Society until used for the purpose specified and deposits / investments are earmarked against them. Revenue from the restricted fund is recognized during the year in the Income and Expenditure Account to match the incurred revenue and capital expenditure. At the end of the agreement, the unutilized project fund is either returned to the respective donor or the same is transferred to Income and Expenditure Account in the relevant year in which the project is completed.



(All amounts in ₹ lakhs, unless otherwise stated)

(ii) Unrestricted fund

General fund

The Society also receives "general funds" which are not subject to grantor stipulations as to use, and the same may be used as per the management's discretion. The surplus earned during the year, being general purpose in nature is carried forward for use in future periods. In case of deficit, if in any year, the same is adjusted against General fund.

g) Foreign currency transactions

Transactions in foreign currency and non-monetary assets are accounted for at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency are converted at the year-end exchange rate.

The exchange differences arising on such conversion and on settlement of the transactions are dealt with in the Income and Expenditure Account.

h) Employee benefits

Provident fund

The Society makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is a post-employment defined contribution plan and the contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

Gratuity

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. Gratuity is calculated in the manner prescribed under Income Tax Act, 1961 and is recognized as expense on actual payment basis.

Other short-term benefits

Other short-term benefits are recognized as expenses on actual payment basis for the period during which services are rendered by the employee.

i) Impairment of assets

The Society on an annual basis makes an assessment of any indicator that may lead to impairment of assets. If any such indication exists, the Society estimates the recoverable amount of the assets. If such recoverable amount is less than the carrying amount, then the carrying amount is reduced to its recoverable amount by treating the difference between them as impairment loss and is charged to the Income and Expenditure Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.



(All amounts in ₹ lakhs, unless otherwise stated)

j) Provisions and contingent liabilities

The Society makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

A disclosure is made for a liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/ non-occurrence of one or more uncertain events, not fully with-in the control of the Society; or
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- c) present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

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(All amounts in ₹ lakhs, unless otherwise stated)

Schedule 15: Notes to the financial statements

(i) Allocation of common expenses

- a. Central core services expenses comprise of core staff and administrative expenses of all the core service programs including medical program,, treatment support program, pediatric palliative care program, pediatric psycho-oncology program, education program, patient navigation and family engagement program, medical and social support informatics program, national outreach program, communication education patient awareness and advocacy, capacity and skill building, quality care and research impact program and salaries and allowances of the staff. The allocation of central core services expenses to all the CHSU's is a fixed percentage of the net cost of the CHSU or Care Center as determined by the management. No allocation of such expenses is done where funding for a specific program is secured from a donor.
 - b. Central administrative expenses allocation is a fixed percentage of each CHSU or care center budget as determined by the management. Central administrative expenses include Administrative, HR, Finance, Resource mobilization Planning & Governance expenditure. No allocation of such expenses is done where funding is secured from a donor.
- (ii) During the year, the Society has received donations amounting to ₹28.40 (Previous year: ₹29.04) as anonymous donation. However, the aggregate amount is within the permissible limit under Income Tax Act, 1961 (i.e. less than 5% of the total donation received during the year), hence it is not treated as taxable donation.
- (iii) During the year, the Society has incurred the expenses from local books of accounts to facilitate the running of ongoing foreign contribution projects and program activities, and an amount of ₹33.34 is outstanding as on 31 March 2023 (Previous year: ₹57.62), which will be transferred to local bank account in the next financial year.
- (iv) During the year, interest earned on earmarked funds has been allocated on the respective earmarked funds on actual basis to utilize the same for directed purposes.
- (v) The Society follows project accounting in case of specific projects, resultant unutilized amount of specific project funds has been shown as a 'Project specific fund' in the Balance Sheet. Similarly, in case if the Society spent excess amount against the amount received for specific projects, such amount has been shown as 'Grant receivable' up to the amount spent/utilized on the same projects.
- (vi) Balances appearing under current assets and current liabilities are subject to confirmation in certain cases.
- (vii) The annual financial statements of the Society are the consolidation of all the charitable activities run by the Society across the country.
- (viii) Note 1 to Note 15 form an integral part of the Financial Statements.



Cankids...Kidscan

Significant accounting policies and notes to the financial statements for the year ended 31 March 2023

(All amounts in ₹ lakhs, unless otherwise stated)

(ix) Previous year figures

Previous year figures have been regrouped/ reclassified wherever necessary to confirm to the current year's presentation/classification.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ashish Gupta

Partner

Membership No.: 504662

Place : Gurugram

Date : 22 August 2023

For and on behalf of **Cankids...Kidscan**



Poonam Bagai

Chairman



Tarun Ohri

Treasurer



Gopal Sharma

Chief Finance Officer

Place : New Delhi

Date : 22 August 2023

