

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 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.

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

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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Walker ChandioK &Co LLP

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 ChandioK & 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 ₹, unless otherwise stated)

	Schedule	As at 31 March 2023	As at 31 March 2022
Sources of funds			
Funds			
Restricted funds	1	44,96,352	42,45,240
Liabilities			
Current liabilities	2	<u>52,99,092</u>	<u>66,69,955</u>
		<u>97,95,444</u>	<u>1,09,15,195</u>
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	3	-	-
Current assets, loans and advances			
Cash and bank balances	4	77,88,143	71,46,091
Receivables	5	8,99,073	37,50,341
Loans and advances	6	<u>11,08,228</u>	<u>18,763</u>
		<u>97,95,444</u>	<u>1,09,15,195</u>
Summary of significant accounting policies and notes to the financial statements	12-13		

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 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

Income and Expenditure Account for the year ended 31 March 2023

(All amounts in ₹, unless otherwise stated)

	Schedule	Year ended 31 March 2023	Year ended 31 March 2022
Income			
Grants and donations	7	7,24,36,599	7,26,41,794
Other income	8	84,656	72,532
		<u>7,25,21,255</u>	<u>7,27,14,326</u>
Expenditure			
Program expenses	9	6,41,66,668	6,85,90,316
Fund raising expenses	10	20,52,730	1,69,126
General and administrative expenses	11	61,52,467	37,60,403
Depreciation	3	1,49,390	1,94,481
		<u>7,25,21,255</u>	<u>7,27,14,326</u>
Surplus for the year transferred to General reserve fund		<u>-</u>	<u>-</u>
Summary of significant accounting policies and notes to the financial statements	12-13		

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 Chandio & 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

Receipts and Payments Account for the year ended 31 March 2023

(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2023	Year ended 31 March 2022
Opening balance		
Cash at bank	71,46,091	1,03,92,508
	<u>71,46,091</u>	<u>1,03,92,508</u>
Receipts		
Grants and donations received		
- Grant and donations	7,55,38,978	7,16,54,410
Other receipts		
- Interest received from bank	84,656	72,532
- Temporary loan from INR A/c	33,34,490	57,62,470
	<u>7,89,58,124</u>	<u>7,74,89,412</u>
Payments		
Program expenses	6,31,09,550	6,89,35,519
Fund raising expenses	20,52,730	1,69,126
General and administrative expenses	61,52,467	37,60,403
Tangible assets purchased during the year	1,49,390	1,94,481
Advances given to employees/others	10,89,465	(53,851)
Repayment of Temporary loan to INR A/c	57,62,470	77,30,151
	<u>7,83,16,072</u>	<u>8,07,35,829</u>
Closing balance		
Cash at bank	77,88,143	71,46,091
	<u>77,88,143</u>	<u>71,46,091</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 Bagaj
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 ₹, unless otherwise stated)

	As at 31 March 2023	As at 31 March 2022
Schedule 1 - Restricted funds		
Project specific fund (refer Ammexure - A)		
Balance at the beginning of the year	42,45,239	36,81,780
Add : Amounts received during the year	7,27,72,366	7,32,77,786
Less : Expenditure incurred during the year	<u>(7,25,21,255)</u>	<u>(7,27,14,326)</u>
Balance at the end of the year	<u>44,96,350</u>	<u>42,45,240</u>
 Schedule 2 - Current liabilities		
Sundry creditors	6,72,243	4,55,043
Salary payable	4,97,886	3,72,616
Statutory dues	1,38,614	55,668
Other current liabilities	6,55,859	24,159
Inter-account payable	<u>33,34,490</u>	<u>57,62,470</u>
	<u>52,99,092</u>	<u>66,69,956</u>

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Cankids...Kidscan

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

(All amounts in ₹, unless otherwise stated)

	As at 31 March 2023	As at 31 March 2022
Schedule 4 - Cash and bank balances		
Balances with banks in		
- savings accounts	17,57,319	22,92,031
- current accounts	60,30,823	48,54,060
	<u>77,88,142</u>	<u>71,46,091</u>
Schedule 5 - Receivables		
Grant receivable	8,99,073	37,50,341
	<u>8,99,073</u>	<u>37,50,341</u>
Schedule 6 - Loans and advances		
<i>(Unsecured, considered good)</i>		
Advances recoverable in cash or in kind or for value to be rece	10,83,934	2,808
Prepaid expenses	24,294	15,955
	<u>11,08,228</u>	<u>18,763</u>

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

	Year ended 31 March 2023	Year ended 31 March 2022
Schedule 7 - Grants and donations		
Grants	7,24,36,599	7,26,41,794
	7,24,36,599	7,26,41,794
Schedule 8 - Other income		
Interest income		
- on savings bank accounts	84,656	72,532
	84,656	72,532
Schedule 9 - Program expenses		
a) Cankids hospital support unit		
Medical projects and support program	2,82,92,477	3,44,13,970
Treatment support program	17,66,510	33,16,442
Pediatric palliative care	47,500	33,603
Pediatric psycho-oncology program	5,36,878	3,98,516
Education program	36,58,222	19,32,322
Parent and survivor groups and patient navigation	23,30,873	18,92,820
Medical and social support informatics (MASSI)	4,713	16,185
National outreach program	43,00,080	62,33,780
Awareness and advocacy program (CEPAA)	1,47,749	17,424
Capacity and skill building	9,37,890	5,10,552
Quality care research and impact (QCRI)	5,38,888	5,17,510
	4,25,61,780	4,92,83,124
b) Cankids cares centers*		
Pediatric palliative care center - Delhi	84,99,047	89,36,901
Home away from homes	33,65,163	28,76,569
	1,18,64,210	1,18,13,470

* Excludes common expenses allocation (refer schedule 15(i))

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

	Year ended 31 March 2023	Year ended 31 March 2022
c) Access to care centers at national, regional and state level		
Medical projects and support program	42,64,694	40,55,852
Treatment support program	97,777	11,21,497
Pediatric palliative care	3,75,000	3,14,643
Pediatric psycho-oncology program	7,07,382	690
Education program	1,14,871	14,070
Parent and survivor groups and patient navigation	1,48,879	4,84,332
Medical and social support informatics (MASSI)	2,89,855	1,14,460
National outreach program	5,92,500	7,89,468
Awareness and advocacy program	4,23,300	-
Capacity and skill building	18,29,903	2,00,800
Quality care research and impact (QCRI)	8,96,517	3,97,910
	97,40,678	74,93,722
Total(a+b+c)	6,41,66,668	6,85,90,316
Schedule 10 - Fund raising expenses		
Resource mobilisation team		
- Compensation and benefits (including consultants)	14,03,851	1,50,000
Travel and conveyance	40,090	5,789
Printing and stationery	3,91,866	-
Subscriptions	1,95,800	-
Staff welfare	19,724	-
Miscellaneous expenses	1,399	13,337
	20,52,730	1,69,126
Schedule 11 - General and administrative expenses		
Compensation and benefits (including consultants)	51,22,831	34,61,954
Staff welfare	1,47,286	1,000
Professional fees	1,92,000	-
-Building	1,29,062	-
-Others	-	3,857
Travel and conveyance	15,526	72,656
Printing and stationery	30,594	20,500
Communication	2,400	-
Housekeeping supplies	1,49,781	1,33,602
Recruitment	3,03,625	-
Bank charges	59,362	66,834
	61,52,467	37,60,403



Schedule 3 - 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	2,23,552	-	-	2,23,552	2,23,552	-	-	2,23,552	-
Office equipment	2,94,959	32,990	-	3,27,949	2,94,959	32,990	-	3,27,949	-
Plant and machinery	97,850	-	-	97,850	97,850	-	-	97,850	-
Computers	22,79,222	1,16,400	-	23,95,622	22,79,222	1,16,400	-	23,95,622	-
Vehicle	2,01,704	-	-	2,01,704	2,01,704	-	-	2,01,704	-
Total	30,97,287	1,49,390	-	32,46,677	30,97,287	1,49,390	-	32,46,677	-

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	1,57,958	65,594	-	2,23,552	1,57,958	65,594	-	2,23,552	-
Office equipment	2,60,760	34,199	-	2,94,959	2,60,760	34,199	-	2,94,959	-
Plant and machinery	97,850	-	-	97,850	97,850	-	-	97,850	-
Software	-	-	-	-	-	-	-	-	-
Computers	21,84,534	94,688	-	22,79,222	21,84,534	94,688	-	22,79,222	-
Vehicle	2,01,704	-	-	2,01,704	2,01,704	-	-	2,01,704	-
Total	29,02,806	1,94,481	-	30,97,287	29,02,806	1,94,481	-	30,97,287	-

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Project specific fund (FCRA)

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

(All amounts in ₹, 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	3,786	2,85,35,589	-	2,85,28,989	10,386
	Uttar Pradesh and Uttrakhand	As per Annexure : II	-	38,79,250	-	38,79,250	-
	Bihar	As per Annexure : III	-	25,00,000	-	25,00,000	-
	Gujarat	As per Annexure : IV	4,12,127	40,25,165	-	44,37,292	0
	Goa	As per Annexure : V	9,26,384	-	-	9,26,384	-
	Tamilnadu and UT Pondicherry	As per Annexure : VI	-	8,10,500	-	8,10,500	-
	Kerala	As per Annexure : VII	-	25,87,894	-	25,87,894	-
	Karnataka	As per Annexure : VIII	11,25,987	-	-	11,25,987	-
(B)	Access to Holistic Care Projects and Funds						
	Holistic care project	As per Annexure : IX	1,61,454	25,36,573	-	26,28,213	69,814
(C)	Medical Support Projects Funds						
	Medical Assistance Fund	As per Annexure : X	-	24,572	-	24,572	-
	Adopt A Child Fund	As per Annexure : XI	16,15,501	62,35,550	-	78,51,051	-
	AAPSandR for Retinoblastoma	As per Annexure : XII	-	48,54,971	-	41,35,533	7,19,438
(D)	Other Access to Care Projects and Funds						
	Capacity and Skill Building	Society Pediatric Oncology	-	32,96,075	-	-	32,96,075
	Quality Care Research and Impact	St Baldricks Foundation	-	4,27,954	-	4,27,954	-
	Capacity and Skill Building	Alsac ST Jude Children Research	-	14,90,352	-	10,89,715	4,00,637
	Capacity and Skill Building	Jiv Daya Foundation	-	2,45,365	-	2,45,365	-
	International Childhood Cancer Initiative	ST Jude Global	-	-	8,99,073	8,99,073	-
	Capacity and Skill Building- Nurses Workshop	ST Jude Children Research Hosital	-	11,18,099	-	11,18,099	-
	Capacity and Skill Building	Childhood Cancer International	-	98,235	-	98,235	-
(E)	Change for Childhood Cancer in India Projects and Funds						
	Change for Childhood Cancer in India Fund	As per Annexure : XIII	-	31,20,399	-	31,20,399	-
	Change for Childhood Cancer (Scale up and Sustainability) Fund	As per Annexure : XIV	-	60,86,751	-	60,86,751	-
	Grand total		42,45,239	7,18,73,293	8,99,073	7,25,21,255	44,96,351

For Walker Chandio & Co LLP

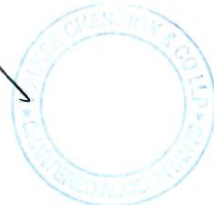
Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662



For and on behalf of Cankids...Kidscan


Poonam Baga
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer



Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023

Cankids...Kidscan

(All amounts in ₹, unless otherwise stated)

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
a	Palliative Care Centre, Delhi	Mankind Charitable Society	-	82,59,865	-	82,59,865	-
b	CHSU@ Max Delhi	Resonance Inc.	3,786	1,50,000	-	1,43,400	10,386
c	CHSU@AIIMS Delhi	Detusche Bank AG	-	2,01,25,724	-	2,01,25,724	-
Grand Total(I)			3,786	2,85,35,589	-	2,85,28,989	10,386

Annexure: II - 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
a	CCC in Uttarakhand	Swiss Himalayan Amity	-	38,79,250	-	38,79,250	-
Grand Total (II)			-	38,79,250	-	38,79,250	-

Annexure: III - 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
a	CCC In States In Bihar & Other Support	Corob India Private Limited	-	25,00,000	-	25,00,000	-
Grand Total (III)			-	25,00,000	-	25,00,000	-

Annexure : IV - 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
a	CHSU@ TCI and Saachi, Surat	Relief From Cancer	4,12,127	40,25,165	-	44,37,292	0
Grand Total (IV)			4,12,127	40,25,165	-	44,37,292	0

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Cankids...Kidscan

(All amounts in ₹, unless otherwise stated)

Annexure: V - 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
a	CCC in States - Goa	Sabr Care Funds - Milaap	9,12,127	-	-	9,12,127	-
b	CCC in States - Goa	Sabr Care Funds - Give Foundation	14,257	-	-	14,257	-
Grand Total (V)			9,26,384	-	-	9,26,384	-

Annexure:VI - 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
a	CHSU@ICH, Chennai	Guardian India Operations Pvt Ltd	-	8,10,500	-	8,10,500	-
Grand Total (VI)			-	8,10,500	-	8,10,500	-

Annexure: VII - 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
a	HAH_Triv	Mankind Charitable Society	-	25,87,894	-	25,87,894	-
Grand Total(VII)			-	25,87,894	-	25,87,894	-

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Annexure: VIII - 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
a	CCC HAH Bangalore	Santanu Das - Relief From Cancer	11,25,987	-	-	11,25,987	-
Grand Total(VIII)			11,25,987	-	-	11,25,987	-

Annexure - IX - 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
a	Holistic Care Project	Give Foundation - Music Masti	89,572	-	-	89,572	-
b	Holistic Care Project	Bristol2beijing	-	79,440	-	79,440	-
c	Holistic Care Project	Give India Foundation	-	14,35,112	-	14,35,112	-
e	Holistic Care Project	Giving Impetus to Voluntary Efforts	-	24,203	-	24,203	-
f	Holistic Care Project	Pallium India INC	71,882	3,74,539	-	3,76,607	69,814
g	Holistic Care Project	Rahul Jain	-	10,000	-	10,000	-
h	Holistic Care Project	Uk Online Giving Foundation	-	4,63,687	-	4,63,687	-
i	Holistic Care Project	Milaap Social Venture	-	1,49,592	-	1,49,592	-
Grand Total (IX)			1,61,454	25,36,573	-	26,28,213	69,814

Annexure: X - Medical Assistance Fund

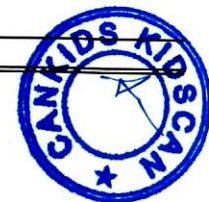
S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Medical Assistance Fund	Sejal Pubby-Milap Social Venture	-	24,572	-	24,572	-
Grand Total (X)			-	24,572	-	24,572	-

Annexure. XI - 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
a	Adopt A Child Fund	Sadhna and Venkat Shankar	-	12,35,550	-	12,35,550	-
b	Adopt A Child Fund	AT Capital Charitable Foundation Limited	16,15,501	50,00,000	-	66,15,501	-
Grand Total (XI)			16,15,501	62,35,550	-	78,51,051	-



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Annexure: XII - 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
a	AAPS&R for Retinoblastoma Fund	Kanaka Sirpal	-	32,34,200	-	25,14,762	7,19,438
b	AAPS&R for Retinoblastoma Fund	Siddhant Sirpal- Relief From Cancer	-	16,20,771	-	16,20,771	-
Grand Total (XII)			-	48,54,971	-	41,35,533	7,19,438

Annexure: XIII Change for Childhood in India Fund

S. No.	Particulars	Donor	As at 1 April 2021	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2022
a	Change for Childhood Cancer in India Fund	Ankit Sood-Relief From cancer	-	2,34,773	-	2,34,773	-
b	Change for Childhood Cancer in India Fund	Relief from Cancer	-	20,96,138	-	20,96,138	-
c	Change for Childhood Cancer in India Fund	Samir and Sama - Relief From Cancer	-	1,00,758	-	1,00,758	-
d	Change for Childhood Cancer in India Fund	Brown University - Relief From Cancer	-	2,52,630	-	2,52,630	-
e	Change for Childhood Cancer in India Fund	Master Card - Relief From Cancer	-	33,118	-	33,118	-
f	Change for Childhood Cancer in India Fund	Harit and Reena Talwar - Relief From Cancer	-	4,02,982	-	4,02,982	-
Grand Total (XIII)			-	31,20,399	-	31,20,399	-

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Cankids...Kidscan

(All amounts in ₹, unless otherwise stated)

Annexure - XIV - 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
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	8,47,853	-	8,47,853	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	-	4,94,440	-	4,94,440	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	-	11,37,656	-	11,37,656	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Seema Tulsian	-	10,18,757	-	10,18,757	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Roopak Taneja	-	8,33,062	-	8,33,062	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Scott Howard - Give Foundation	-	15,93,904	-	15,93,904	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rumki Fernandes-Give Foundation	-	73,366	-	73,366	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Akram Bagai-Give Foundation	-	87,712	-	87,712	-
Grand Total (XIV)			-	60,86,751	-	60,86,751	-

For Walker Chandiok & 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

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

Schedule 12: 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 ensure quality life and holistic care for the children with cancer and their family through their cancer journey.

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 23 September 2025.

II) Significant accounting policies

1) Basis of preparation

The special purpose foreign contribution financial statements have been specially prepared for the purpose of submission with the Ministry of Home Affairs, pursuant to the requirements of Section 19 of the Foreign Contribution (Regulation) Act, 2010 read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) (together referred to as "the applicable Regulations") and does not constitute complete set of general purpose financial statements. Such special purpose financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting, in accordance with the accounting principles generally accepted in India ("Indian GAAP"), and are limited to the transactions and ledger accounts required to be reported under the applicable regulations. The accounting policies adopted in the preparation of special purpose financial statements have been consistently applied by the Society and are consistent with those used in the previous year.

2) 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.

3) Income recognition

a) 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.



b) Interest income

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

4) 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.

Depreciation

The tangible assets acquired from foreign contribution fund is fully depreciated in the year of purchase.

5) Funds

a) Restricted funds

Project fund

"Project 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 related expenditure (including 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.

b) 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.

6) 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.

7) 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.



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

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.

8) 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.

