

Independent Auditor's Report

To The Members of Cankids...Kidscan

Report on the Foreign Contribution Financial Statements

1. This Report is issued in accordance with the terms of our engagement letter dated 10 August 2021 with Cankids...Kidscan (the 'Society').
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2021, the Income and Expenditure Account, Receipts and Payments Account for the year ended 31 March 2021, and a summary of the significant accounting policies and other explanatory information (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to foreign contribution in accordance with the basis of accounting as described in note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules').

Management's Responsibility for the Foreign Contribution Financial Statements

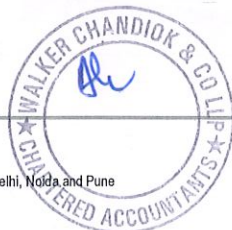
3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

Auditor's Responsibility

5. Our responsibility is to express an opinion on these Foreign Contribution Financial Statements based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to these Foreign Contribution Financial

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

Walker Chandio & Co LLP

Independent Auditor's Report to the members of Cankids...Kidscan on the foreign contribution financial statements for the year ended 31 March 2021 (cont'd)

Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements.

8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements for the year ended 31 March 2021 are prepared, in all material respects, in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to these Foreign Contribution Financial Statements.

Other Matter

10. The financial statements of the Society for the year ended 31 March 2020 were audited by predecessor auditor, M/s. NDR & Co. who have expressed an unmodified opinion on those financial statements vide their audit report dated 30 September 2020 and issued a Certificate as per the regulation of Foreign Contribution (Regulation) Act, 2010 dated 23 March 2021.

Report on Other Legal and Regulatory Requirements

11. As required under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2021, we report that:
- (i) The brought forward foreign contribution at the beginning of the year ended 31 March 2021 was ₹ 10,359,905 (i.e. ₹10,286,881; as bank balances and ₹73,024 as advances to staff and other recoverable)
 - (ii) Foreign contribution of ₹63,492,482, was received by the Society during the year ended 31 March 2021;
 - (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹422,682 was received by the Society during the year ended 31 March 2021;
 - (iv) The balance of unutilised foreign contribution with the Society as at 31 March 2021 is ₹10,465,122; (i.e. ₹10,392,508; as bank balances and ₹72,614 as advances to staff and other recoverable)
 - (v) The Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Act read with Rule 17 of the Rules;
 - (vi) The information in the enclosed Balance Sheet and Receipts and Payments Account is correct as checked by us; and
 - (vii) The Society has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under the Act.

Basis of accounting and restriction on distribution or use

12. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form No. 10B of the Income Tax Rules, 1962.
13. Without modifying our opinion, we draw attention to note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements, which describes the basis of accounting used by the management for the preparation of the said Foreign Contribution Financial Statements. These Foreign Contribution Financial Statements are prepared



Walker Chandiok & Co LLP

Independent Auditor's Report to the members of Cankids...Kidscan on the foreign contribution financial statements for the year ended 31 March 2021 (cont'd)

solely for the purpose of enabling the management to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements to the Ministry of Home Affairs and therefore, these Foreign Contribution Financial Statements may not be suitable for another purpose. This report is issued solely for aforementioned purpose and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner

Membership No. 504662

UDIN: 21504662AAAAHG5307



Place: Gurugram

Date : 28 August 2021

Cankids...Kidscan
Foreign Contribution Account
Balance Sheet as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

	Schedule	As at 31 March 2021	As at 31 March 2020
Sources of funds			
Funds			
Restricted funds	1	36,81,780	34,55,977
Liabilities			
Current liabilities	2	89,82,839	69,03,928
		<u>1,26,64,619</u>	<u>1,03,59,905</u>
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	3	-	-
Current assets, loans and advances			
Cash and bank balances	4	1,03,92,508	1,02,86,881
Receivables	5	21,99,497	-
Loans and advances	6	72,614	73,024
		<u>1,26,64,619</u>	<u>1,03,59,905</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 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



Percival Billimoria
 Treasurer

Place: Gurugram

Date: 28 August 2021

Place: New Delhi

Date: 28 August 2021



Cankids...Kidscan
Foreign Contribution Account
Income and Expenditure Account for the year ended 31 March 2021
(All amounts in ₹, unless otherwise stated)

	Schedule	Year ended 31 March 2021	Year ended 31 March 2020
Income			
Grants and donations	7	6,54,66,175	6,00,92,810
Other income	8	4,22,682	6,90,343
		<u>6,58,88,857</u>	<u>6,07,83,153</u>
Expenditure			
Program expenses	9	6,06,17,055	5,82,67,173
Fund raising expenses	10	8,93,517	10,777
General and administrative expenses	11	43,02,512	21,87,691
Depreciation	3	75,773	3,17,512
		<u>6,58,88,857</u>	<u>6,07,83,153</u>
Surplus for the year		<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


Percival Billimoria
Treasurer

Place: Gurugram
Date: 28 August 2021

Place: New Delhi
Date: 28 August 2021



Cankids...Kidscan

Foreign Contribution Account

Receipts and Payments Account for the year ended 31 March 2021

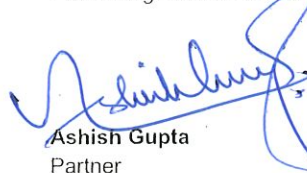
(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2021	Year ended 31 March 2020
Opening balance		
Cash in hand	-	-
Cash at bank	1,02,86,881	60,976
	1,02,86,881	60,976
Receipts		
Grants and donations received	6,34,92,482	6,40,19,757
Other receipts		
- Interest received from bank	4,22,682	11,31,162
- Temporary loan taken from INR A/c	77,30,151	40,18,073
- Amount realised on maturity of investments	-	74,57,528
	7,16,45,315	7,66,26,520
Payments		
Program expenses	6,22,49,326	5,71,84,646
Fund raising expenses	8,93,517	-
General and administrative expenses	43,03,409	26,67,323
Tangible assets purchased during the year	75,773	3,17,512
Advances given to employees/others	(410)	(1,392)
Repayment of temporary loan to INR A/c for previous years	40,18,073	62,32,526
	7,15,39,688	6,64,00,615
Closing balance		
Cash in hand	-	-
Cash at bank	1,03,92,508	1,02,86,881
	1,03,92,508	1,02,86,881

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram

Date: 28 August 2021

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman

Place: New Delhi

Date: 28 August 2021

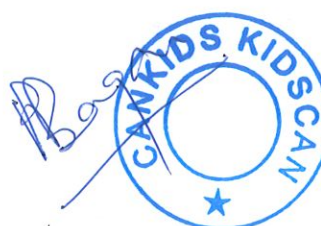


Percival Billimoria
Treasurer



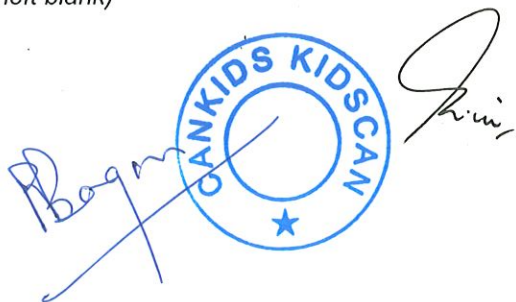
	As at 31 March 2021	As at 31 March 2020
Schedule 1 - Restricted funds		
Project specific fund (refer Annexure A)		
Balance at the beginning of the year	34,55,977	24,18,177
Add : Amounts received during the year	6,61,14,661	6,18,20,953
Less : Expenditure incurred during the year	(6,58,88,858)	(6,07,83,153)
Balance at the end of the year	<u>36,81,780</u>	<u>34,55,977</u>
Schedule 2 - Current liabilities		
Sundry creditors	10,08,665	21,79,048
Salary payable	1,93,910	4,55,189
Statutory dues	19,223	87,798
Other current liabilities	30,890	1,63,820
Inter-company payable	77,30,151	40,18,073
	<u>89,82,839</u>	<u>69,03,928</u>
Schedule 4 - Cash and bank balances		
Balances with banks in		
- savings accounts	3,35,620	1,02,86,881
- current accounts	1,00,56,888	-
	<u>1,03,92,508</u>	<u>1,02,86,881</u>
Schedule 5 - Receivables		
Grant receivable	21,99,497	-
	<u>21,99,497</u>	<u>-</u>
Schedule 6 - Loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	-	410
Prepaid expenses	13,336	13,336
Tax receivables	59,278	59,278
	<u>72,614</u>	<u>73,024</u>
Schedule 7 - Grants and donations		
Grants	6,54,66,175	6,00,92,810
	<u>6,54,66,175</u>	<u>6,00,92,810</u>
Schedule 8 - Other income		
Interest income		
- on savings bank accounts	4,22,682	6,90,343
	<u>4,22,682</u>	<u>6,90,343</u>

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Cankids...Kidscan**Foreign Contribution Account****Schedules forming part of the financial statements for the year ended 31 March 2021***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2021	Year ended 31 March 2020
Schedule 9 - Program expenses		
a) Cankids hospital support unit		
Medical projects and support program	3,33,91,432	2,69,23,612
Treatment support program	9,93,237	7,67,790
Pediatric palliative care	7,000	16,000
Pediatric psycho-oncology program	4,13,591	6,88,339
Education program	6,67,757	11,16,205
Parent and survivor groups and patient navigation	10,87,282	14,95,879
Medical and social support informatics (MASSI)	2,18,585	14,826
National outreach program	34,83,069	47,70,862
Awareness and advocacy program (CEPAA)	3,391	48,864
Capacity and skill building	5,57,586	25,52,354
Quality care research and impact (QCRI)	2,62,218	79,897
	4,10,85,148	3,84,74,628
b) Cankids cares centers*		
Pediatric palliative care center - Delhi	52,44,144	76,38,245
Home away from homes	21,22,866	18,52,389
	73,67,010	94,90,634
<i>* Excludes common expenses allocation (refer schedule 13(ii))</i>		
c) Access to care centers at national, regional and state level		
Medical projects and support program	37,52,353	23,05,962
Treatment support program	27,68,742	7,97,464
Pediatric palliative care	2,50,000	-
Pediatric psycho-oncology program	9,13,634	-
Education program	2,75,667	4,46,918
Parent and survivor groups and patient navigation	5,68,541	14,83,526
Medical and social support informatics (MASSI)	9,03,854	2,37,161
National outreach program	7,33,682	21,93,111
Awareness and advocacy program	2,67,097	-
Capacity and skill building	5,50,675	18,56,705
Quality care research and impact (QCRI)	11,80,652	9,81,064
	1,21,64,897	1,03,01,911
Total(a+b+c)	6,06,17,055	5,82,67,173

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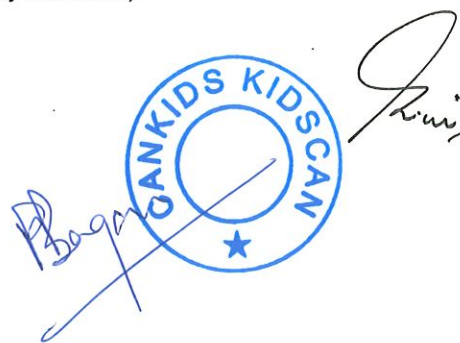
Foreign Contribution Account

Schedules forming part of the financial statements for the year ended 31 March 2021

(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2021	Year ended 31 March 2020
Schedule 10 - Fund raising expenses		
Resource mobilisation team		
- Compensation and benefits (including consultants)	8,15,822	-
Travel and conveyance	-	7,500
Subscriptions	72,695	-
Staff welfare	-	570
-Others	5,000	-
Miscellaneous expenses	-	2,707
	<u>8,93,517</u>	<u>10,777</u>
Schedule 11 - General and administrative expenses		
Compensation and benefits (including consultants)	37,97,231	14,86,460
Staff welfare	7,472	72,507
Professional fees	1,48,533	1,69,000
Electricity and water	-	31,005
-Building	-	500
-Others	89,592	1,11,516
Travel and conveyance	13,190	92,689
Printing and stationery	72,609	33,704
Communication	-	16,265
Subscriptions	29,078	1,200
Housekeeping supplies	1,13,165	1,42,055
Bank charges	31,642	19,350
Miscellaneous expenses	-	11,440
	<u>43,02,512</u>	<u>21,87,691</u>

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Schedule 3 - Property, plant and equipment

Property, plant and equipment purchased out of own funds

Current year-

Particulars	Gross block			Accumulated depreciation			Net block
	As at 1 April 2020	Additions	Sale/disposals	As at 31 March 2021	For the year	On disposals	As at 31 March 2021
Tangible assets							
Furniture and fixture	1,22,386	35,572	-	1,57,958	35,572	-	1,57,958
Office equipment	2,54,459	6,301	-	2,60,760	6,301	-	2,60,760
Plant and machinery	97,850	-	-	97,850	-	-	97,850
Software	-	-	-	-	-	-	-
Computers	21,50,634	33,900	-	21,84,534	33,900	-	21,84,534
Vehicle	2,01,704	-	-	2,01,704	-	-	2,01,704
Total	28,27,033	75,773	-	29,02,806	75,773	-	29,02,806

Previous year-

Particulars	Gross block			Accumulated depreciation			Net block
	As at 1 April 2019	Additions	Sale/disposals	As at 31 March 2020	For the year	On disposals	As at 31 March 2020
Tangible assets							
Furniture and fixture	96,718	25,668	-	1,22,386	25,668	-	1,22,386
Office equipment	92,515	1,61,944	-	2,54,459	1,61,944	-	2,54,459
Plant and machinery	97,850	-	-	97,850	-	-	97,850
Software	-	-	-	-	-	-	-
Computers	20,20,734	1,29,900	-	21,50,634	1,29,900	-	21,50,634
Vehicle	2,01,704	-	-	2,01,704	-	-	2,01,704
Total	25,09,521	3,17,512	-	28,27,033	3,17,512	-	28,27,033

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Cankids...Kidscan
Foreign Contribution Account
Project specific fund (INR)
Annexure - 'A' to Schedule '1' forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2020	Receipts during the year	Receivable during the year	Total	Utilisation during the year	Closing balance as at 31 March 2021
(A)	Change for Childhood Cancer in States / CHSUs							
	Delhi NCR	As per Annexure : I	-	1,13,52,132	-	1,13,52,132	1,15,14,686	-
	Punjab and UT Chandigarh	As per Annexure : II	-	1,07,500	-	1,07,500	1,07,500	-
	Uttar Pradesh and Uttarakhand	As per Annexure : III	-	5,00,000	-	5,00,000	5,00,000	-
	Bihar	As per Annexure : IV	15,58,976	25,45,987	-	41,04,963	41,04,963	-
	Maharashtra	As per Annexure : V	3,71,936	1,27,12,451	-	1,30,84,387	1,11,68,612	19,15,775
	Gujarat	As per Annexure : VI	-	40,26,644	7,57,576	47,84,220	47,84,220	-
	Tamilnadu and UT Pondicherry	As per Annexure : VII	-	3,48,332	-	3,48,332	3,48,332	-
	Kerala	As per Annexure : VIII	-	20,69,577	-	20,69,577	20,69,577	-
	Karnataka	As per Annexure : IX	-	21,74,060	-	21,74,060	4,61,534	17,12,526
(B)	Access to Holistic Care Projects and Funds							
	Manpower and National Outreach Project	Jiv Daya Foundation	37,530	-	18,63,322	2,49,984	21,50,836	-
(C)	Medical Support Projects Funds							
	Adopt A Child Fund	As per Annexure : X	5,83,713	1,11,19,341	-	1,17,03,054	1,17,03,054	-
	AAPS and R for Retinoblastoma	As per Annexure : XI	-	36,65,208	-	36,65,208	36,65,208	-
(D)	Other Access to Care Projects and Funds							
	Quality Care Research Impact	St Baldricks Foundation	9,03,822	-	9,14,913	-	18,18,735	-
(E)	Change for Childhood Cancer in India Projects and Funds							
	Change for Childhood Cancer in India Fund	As per Annexure : XII	-	50,74,854	-	50,74,854	50,21,375	53,479
	Change for Childhood Cancer (Scale up and Sustainability) Fund	As per Annexure : XIII	-	54,40,843	10,29,383	64,70,226	64,70,226	-
	Total		34,55,977	6,39,15,164	21,99,497	6,95,70,638	6,58,88,858	36,81,780

For Walker Chandiook and Co LLP
Chartered Accountants
Firm's Registration No.: 001076NN500013
Ashish Gupta
Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram
Date: 28 August 2021

For and on behalf of Cankids...Kidscan

Poonam Bagai
Poonam Bagai
Chairman



Place: New Delhi
Date: 28 August 2021

Percival Billimoria
Percival Billimoria
Treasurer

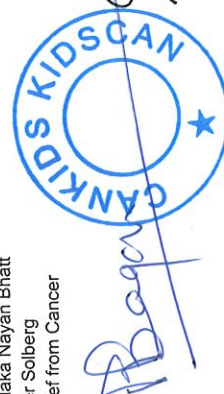
Annexure: I - Change for Childhood Cancer (CCC) in Delhi NCR						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
I : FCRA Change for Childhood Cancer (CCC) in Delhi NCR						
a.	Palliative Care Centre, Delhi	Mannkind Charitable Society	-	56,55,210	-	56,55,210
b.	CHSU Apollo-Delhi, MAMC, RML	Swiss Himalayan Amity	-	56,96,922	-	56,96,922
c.	CHSU@ Max Delhi	Resonance Inc.	-	-	1,62,554	1,62,554
Total I			-	1,13,52,132	1,62,554	1,15,14,686
Annexure: II - Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh Fund						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
II : FCRA Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh Fund						
a.	Home Away From Home - Ludhiana	Mannkind Charitable Society	-	1,07,500	-	1,07,500
Total II			-	1,07,500	-	1,07,500
Annexure: III - Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttarakhand Fund						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
III : FCRA Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttarakhand Fund						
a.	CCC in Uttarakhand	Swiss Himalayan Amity	-	5,00,000	-	5,00,000
Total III			-	5,00,000	-	5,00,000
Annexure: IV - Change for Childhood Cancer (CCC) in Bihar						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
IV : FCRA Change for Childhood Cancer (CCC) in Bihar						
a.	CCC In States In Bihar	Corob India Private Limited	15,58,976	25,45,987	-	41,04,963
Total IV			15,58,976	25,45,987	-	41,04,963
Annexure: V - Change for Childhood Cancer (CCC) in Maharashtra						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
V : FCRA Change for Childhood Cancer (CCC) in Maharashtra						
a.	CHSU at TMH, Mumbai	Deutsche Bank AG	3,71,936	1,27,12,451	-	1,11,88,612
Total V			3,71,936	1,27,12,451	-	1,11,88,612
Total V						19,15,775
Annexure: VI - Change for Childhood Cancer (CCC) in Gujarat						
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year
VI : FCRA Change for Childhood Cancer (CCC) in Gujarat						
a.	CHSU@ TCI and Saachi, Surat	Relief From Cancer	-	40,26,644	7,57,576	47,84,220
Total VI			-	40,26,644	7,57,576	47,84,220



Signature

Signature

Annexure: VII - Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
VII : FCRA Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund						
a.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund - Apollo Chennai	-	3,48,332	-	3,48,332	-
	Total VII	-	3,48,332	-	3,48,332	-
Annexure: VIII - Change for Childhood Cancer (CCC) in Kerala						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
VIII : FCRA Change for Childhood Cancer (CCC) in Kerala						
a.	HAH Triv	-	20,69,577	-	20,69,577	-
	Total VIII	-	20,69,577	-	20,69,577	-
Annexure: IX - Change for Childhood Cancer (CCC) in Karnataka						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
IX : FCRA Change for Childhood Cancer (CCC) in Karnataka						
a.	CCC in States - Karnataka	-	3,72,417	-	3,72,417	-
b.	CCC HAH Bangalore	-	18,01,643	-	89,117	17,12,526
	Total IX	-	21,74,060	-	4,61,534	17,12,526
Annexure: X - Adopt A Child Fund						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
X : FCRA Adopt A Child Fund						
a.	Adopt A Child Fund	-	10,81,372	-	10,81,372	-
b.	Adopt A Child Fund	5,83,713	1,00,37,969	-	1,06,21,682	-
	Total X	5,83,713	1,11,19,341	-	1,17,03,054	-
Annexure: XI - AAPSR for Retinoblastoma Fund						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XI : FCRA AAPSR for Retinoblastoma Fund						
a.	AAPSR for Retinoblastoma Fund	-	36,65,208	-	36,65,208	-
	Total XI	-	36,65,208	-	36,65,208	-
Annexure: XII - Change for Childhood in India Fund						
S. No.	Particulars	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XII - FCRA Change for Childhood Cancer in India Fund						
a.	Change for Childhood Cancer in India Fund	-	12,21,503	-	12,21,503	-
b.	Change for Childhood Cancer in India Fund	-	3,03,838	-	2,50,359	53,479
c.	Change for Childhood Cancer in India Fund	-	3,65,782	-	3,65,782	-
d.	Change for Childhood Cancer in India Fund	-	3,06,427	-	3,06,427	-
e.	Change for Childhood Cancer in India Fund	-	3,07,377	-	3,07,377	-
f.	Change for Childhood Cancer in India Fund	-	5,216	-	5,216	-
g.	Change for Childhood Cancer in India Fund	-	30,720	-	30,720	-
h.	Change for Childhood Cancer in India Fund	-	25,33,991	-	25,33,991	-
	Total XII	-	50,74,854	-	50,21,375	53,479



Cankids...Kidscan
Foreign Contribution Account
Annexure -I to XIII to Schedule '1' forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

Annexure - XIII - Change for Childhood Cancer (Scale up & Sustainability) Fund		As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars					
XIII : FCRA Change for Childhood Cancer (Scale up & Sustainability) Fund						
a.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Ram Nayak - UKFFC	-	-	-10,29,383	10,29,383	-
b.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Chris Williams - UKFFC	-	10,05,610	-	10,05,610	-
c.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Piyush & Ruchira Gupta Impact Partner- Milaap Social Ventures	-	7,00,000	-	7,00,000	-
d.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Piyush & Ruchira Gupta	-	3,01,346	-	3,01,346	-
e.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Seema Tulsyan	-	5,18,298	-	5,18,298	-
f.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Rashmi and Surath Charterjee	-	1,98,900	-	1,98,900	-
g.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Murari Agarwal-Relief from Cancer	-	7,23,675	-	7,23,675	-
h.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Sangeeta Tandon-Relief from Cancer	-	2,17,905	-	2,17,905	-
i.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Dr Scott Haward-Relief from Cancer	-	14,11,934	-	14,11,934	-
j.	Change for Childhood Cancer (Scale up & Sustainability) Fund - Morgan Stenley - Relief from Cancer	-	3,63,175	-	3,63,175	-
Total XIII		-	54,40,843	10,29,383	64,70,226	-

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

Ashish Gupta
Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram
Date: 28 August 2021

For and on behalf of Cankids...Kidscan

Poonam Bagai
Poonam Bagai
Chairman



Place: New Delhi
Date: 28 August 2021

Percival Billimoria
Percival Billimoria
Treasurer

Foreign Contribution Account

Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

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

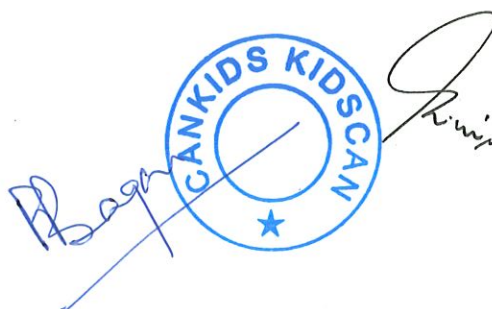
The preparation of financial statements in conformity with generally accepted accounting principles requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of liabilities at the date of financial statements and the reported 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.

General donations are recognized as income on receipt basis. Grants income for the specific ongoing projects/purpose are recognised as income on accrual basis to the extent of expenditure incurred during the year.



Foreign Contribution Account

Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

Grants received for the purpose of acquisition of eligible property plant and equipments are accounted as capital grants. Such grants are allocated to income over the period and in the proportion in which depreciation on those assets is charged.

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) 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.

6) 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.

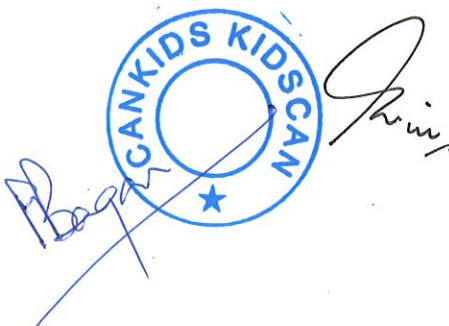
7) Provisions and contingent liabilities

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 within 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.



Foreign Contribution Account

Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

Schedule 13: Notes to the financial statements

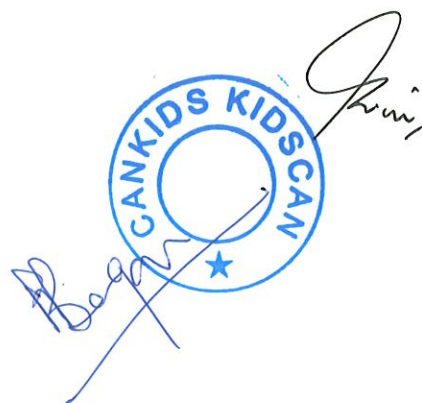
(i) Allocation of common expenses

- a. Central core services allocation comprises of core staff and administrative expenses of all the core service programs including medical support and projects, treatment support program, pediatric psycho-oncology program, education, communication education patient awareness and advocacy, capacity and skill building, parent support group and survivor group. The allocation includes salaries and allowances of the staff. The allocation of central core services to all the CHSU's is as fixed percentage of the net direct cost of the CHSU as determined by the management. Where funding is already secured from other donor the same is not charged as allocation.
- b. Central administrative cost allocation is taken at a fixed percentage of each CHSU or care centre budget as determined by the management. (Central administrative cost includes accounts and finance, audit, monitoring, HR and resource mobilization expenses).

(ii) Spread of COVID-19 has affected the economic activity across the Globe, including India. Government of India has taken significant measures to curb the spread of the infection including imposing mandatory lockdowns and restrictions in activities. The management of the Society believes that it has taken into account all the possible impacts of known events arising from the COVID-19 pandemic on the financial statements including its assessment of the Society's liquidity and recoverable value of its assets. However, given the uncertainties in the economic environment, the management's impact assessment is subject to significant estimation uncertainties, and accordingly, the actual results in future may be different from those estimated as at the date of approval of these financial statements. The Society will continue to monitor any material changes to the future economic conditions and consequential impact on its functions.

(iii) During the year, the Society has incurred the expenses from local books of accounts to facilitate the running of ongoing foreign contribution projects & program activities, and an amount of ₹77,30,151/- is outstanding as on 31 March 2021 (Previous Year: ₹40,18,073/-), which will be transferred to local bank account in next financial year.

(iv) 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' to the extent of the amount spent/utilized on the same projects.



Cankids...Kidscan

Foreign Contribution Account

Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

(v) Previous year figures

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

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram

Date: 28 August 2021

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman

Place New Delhi

Date: 28 August 2021


Percival Billimoria
Treasurer