



INDEPENDENT AUDITOR'S REPORT

To
The Managing Committee
CanKids...KidsCan
D-7/7, Vasant Vihar,
New Delhi

Report on the Financial Statements

We have audited the accompanying FCRA Financial Statements of CanKids...KidsCan, Delhi which comprise the FCRA Balance Sheet as at 31st March, 2016, the FCRA Income & Expenditure Statement and also the FCRA Receipt & Payment Statement for the year then ended and a summary of significant accounting policies and other explanatory information on that date annexed thereto.

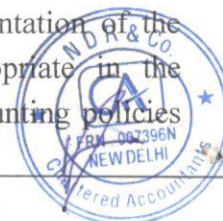
Management's Responsibility for the Financial Statements

The Society Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This Responsibility includes the design, implementation and maintenance of internal control 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.

Auditor's responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial Statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies



used and reasonableness of the accounting estimates made by management, as well as evaluating the overall financial presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the FCRA Financial Statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2016, and,
- ii) In the case of the Income & Expenditure Statement, of the excess of income over expenditure of the Society for the year ended on that date.
- iii) In the case of the Receipt & Payment Statement, of the cash flow of the Society for the year ended on that date.

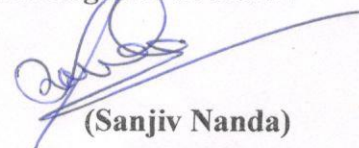
Report on Other Legal and Regulatory Requirements

Further, we report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion, proper books of account, as required by law have been kept by the Society so far, as appears from our examination of such books;
- (c) The Balance Sheet, Income & Expenditure Statement and Receipts & Payment Statement dealt with by this Report are in agreement with the books of account;



**For NDR & Co.
Chartered Accountants
Firm Reg. No: 007396N**


(Sanjiv Nanda)

Partner

M. No. 086284

Place: New Delhi

Dated: August 16, 2016

CANKIDS...KIDSCAN

FCRA BALANCE SHEET As at 31st March 2016

Amount in Rupees

Particulars	Notes	As at 31.03.2016	As at 31.03.2015
(I) SOURCE OF FUNDS			
Project Specific Fund	01	84,71,939	25,47,574
		<u>84,71,939</u>	<u>25,47,574</u>
(II) APPLICATION OF FUNDS			
Fixed assets			
Gross Block	02	14,86,990	4,56,778
Less: Acc.Depreciation/Amortisation		<u>14,86,990</u>	<u>4,56,778</u>
		-	-
Investment			
Fixed Deposits	03	-	12,50,000
Current Assets, Loan & Advances			
Cash and Bank Balances	04	1,16,40,977	33,40,041
Loan & Advances	05	17,016	14,953
Other Current Assets	06	<u>27,41,747</u>	<u>63,04,172</u>
		1,43,99,740	96,59,166
Less :			
Current Liabilities & Provisions			
Current Liabilities	07	<u>59,27,801</u>	<u>83,61,592</u>
(B)		59,27,801	83,61,592
Net Current Assets (A-B)		84,71,939	12,97,574
		<u>84,71,939</u>	<u>25,47,574</u>

Significant Accounting Policies

13

The Accompanying Notes forms an integral part of these Financial Statement.
This is the Balance Sheet referred to in our report of even date attached.

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 16, 2016

For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

FCRA INCOME & EXPENDITURE STATEMENT

For the year ended on 31st March 2016

Amount in Rupees

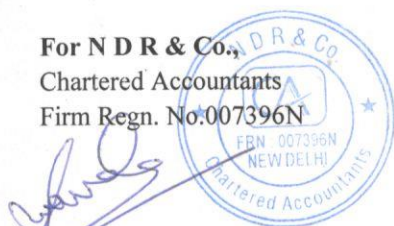
Particulars	Notes	For the Year Ended on 31.03.2016	For the Year Ended on 31.03.2015
Income			
Donation Incomes			
- Donation Income		3,81,56,224	3,25,77,078
Other Incomes			
- Other Receipts on FCRA Funds (including interest & Commission)		4,75,378	4,03,962
		3,86,31,602	3,29,81,040
Less:			
Expenditure			
Direct Expenditure			
- Cankids Hospital Support Units	08	1,63,88,270	1,72,69,325
- Cankids Care Centres	09	67,25,150	59,57,576
Indirect Expenditure			
- Central Core Services	10	95,30,523	52,54,764
- National Outreach Project	11	28,17,061	24,39,372
- Administration Expenses	12	21,40,386	16,03,225
Depreciation	02	10,30,212	4,56,778
		3,86,31,602	3,29,81,040
Excess/(Short) of Income over Expenditure for the year		-	-

Significant Accounting Policies

13

The Accompanying Notes forms an integral part of these Financial Statement.
This is the Balance Sheet referred to in our report of even date attached.

For N D R & Co.,
Chartered Accountants
Firm Regn. No.007396N



CA SANJIV NANDA
M. No. 086284

POONAM BAGAI
Hony. Chairman

For CANKIDS...KIDSCAN

NEENA MANCHANDA ARVIND KUMAR

Hony. Treasurer Head Finance

Place : New Delhi
Date : August 16, 2016

CANKIDS...KIDSCAN

FCRA RECEIPT & PAYMENT STATEMENT For the year ended on 31st March 2016

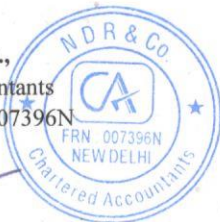
		Amount in Rupees	
Particulars	Notes	Year Ended 31.03.2016	Year Ended 31.03.2015
RECEIPTS			
<u>Opening Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		33,40,041	53,34,999
Donations received during the year			
- General Donation including specific project funds		4,74,80,241	2,70,61,405
Other Incomes			
- Other receipts on FCRA Funds (including Interest & Commission)		4,75,378	4,03,962
- Temporary Loan taken from INR A/c		42,43,232	24,20,740
Amount realised on maturity of Investments		12,50,000	6,25,000
		5,67,88,892	3,58,46,106
<u>PAYMENTS</u>			
Operating expenditure paid during the year			
- Cankids Hospital Support Unit		1,56,29,194	1,78,64,380
- Cankids Cares Unit		70,86,003	56,47,014
- Central Core Services		94,63,632	44,45,508
- National Outreach Project		28,17,061	24,82,994
- Administration Expenses		21,40,386	16,14,640
Advances to Staff/Others		2,063	-40,249
Purchase of Fixed Assets		10,30,212	4,91,778
Repayment of Temporary Loan for previous years		69,79,363	-
<u>Closing Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		1,16,40,977	33,40,041
		5,67,88,892	3,58,46,106

Significant Accounting Policies

13

The Accompanying Notes forms an integral part of these Financial Statement.
This is the Balance Sheet referred to in our report of even date attached.

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N



SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 16, 2016

For CANKIDS...KIDSCAN

POONAM BAGAI **NEENA MANCHANDA** **ARVIND KUMAR**
Hony. Chairman Hony. Treasurer Head Finance

CANKIDS...KIDSCAN

NOTE: 01 - PROJECT SPECIFIC FUND

Amount in Rupees

Particulars	Donor	As at 31.03.2015	Received/Receivable during the year	Utilised during the year	As at 31.03.2016
Specific FCRA Project Fund					
CHSU at IRCH AIIMS, Delhi	UK Fund for Charities, Chapel and York Limited	-	6,55,038	3,35,000	3,20,038
CHSU at Tata Memorial Centre, Mumbai	Seema Tulshyan	9,56,263	2,984	9,59,247	-
CHSU at Tata Memorial Centre, Mumbai	Deutsche Equities India Pvt Ltd.	-	55,16,985	55,16,985	-
CHSU at ICH Hematology, ICH Ped. Surgery & Meenakshi Mission Madurai	Guru Krupa	4,68,563	35,325	5,03,888	-
CHSU at Appolo, Chennai	Tolaram Crporation Pte Ltd	2,76,123	5,22,034	5,92,240	2,05,917
CHSU & HAH, Trivandrum	Soletterre Strategie di Pace ONG Onlus	-	21,33,091	21,33,091	-
CHSU at JIPMER, Pondicherry	First Capital Insurance Limited	6,89,885	82,554	5,02,209	2,70,230
CHSU at SSKM, TMC, MCK, SGRCC at Kolkata	HT Parekh Foundation	-	57,33,809	19,57,457	37,76,352
CHSU at MCS Patna	Corob India Private Limited	-	33,09,457	25,12,983	7,96,474
CCC - Palliative Care Centre, Delhi	IOM Mannkind Charitable Society	-	49,57,835	49,57,835	-
CCC - Palliative Care Centre, Delhi	UK Fund for Charities, Chapel and York Limited	-	7,18,710	7,18,710	-
CCC - Palliative Care Centre, Delhi	EXL Services	-	1,50,892	1,50,892	-
CCC - Canshala, Mumbai (Sports Day)	Deloitte Tax Services India Pvt Ltd.	-	1,00,000	1,00,000	-
CCS - Quality Care Research & Impact - I (Sanjeev Cankids RB Fund)	Kanaka Sirpal	-	34,09,065	34,09,065	-
CCS - Quality Care Research & Impact - II	ST Baldricks Foundation	-	1,10,056	1,10,056	-
CCS - Quality Care Research & Impact - III	Conquer Cancer Foundation	-	6,57,235	1,15,933	5,41,302
CCS - Patient Based Decision Support Systems	Piyush & Ruchira Gupta	-	6,31,047	6,31,047	-
CCS - NOP Core Team Project	AT Holdings pte Ltd	-	27,17,066	26,87,842	29,224
CCS - Capacity Building through National Outreach Program	Jiv Daya Foundation	1,47,174	49,84,706	45,01,902	6,29,978
Adopt A Child - 100 Project	AT Holdings pte Ltd	-	35,34,593	29,78,365	5,56,228
Medical Assistance Fund - I	Jiv Daya Foundation	-	8,46,602	8,46,602	-
Medical Assistance Fund - II	Indo Amrigan Cancer Association	9,566	13,25,746	11,28,843	2,06,469
Medical Assistance Fund - III	EXL Services	-	3,49,108	3,49,108	-
Medical Assistance Fund - IV	Venkatachalam Krishnakumar	-	5,00,000	5,00,000	-
Medical Assistance Fund - V	Indian Cancer Society	-	7,28,460	-	7,28,460
Change for Childhood Cancer in India Project - I	Givola Pte Ltd	-	1,59,781	1,59,781	-
Change for Childhood Cancer in India Project - II	Global Project hope	-	2,60,318	-	2,60,318
Change for Childhood Cancer in India Project - III	Harish Chandna	-	10,000	-	10,000
Change for Childhood Cancer in India Project - IV	Indiegogo	-	1,72,522	1,72,522	-
Change for Childhood Cancer in India Project - V	Neilmed Pharmaceuticals INC	-	1,00,000	1,00,000	-
Change for Childhood Cancer in India Project - V	Indian Cancer Society	-	1,40,949	-	1,40,949
		25,47,574	4,45,55,967	3,86,31,602	84,71,939

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 16, 2016



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

NOTE: 02 - FIXED ASSETS

DESCRIPTION OF ASSETS	RATE %	Gross Block				Depreciation/Amortisation				Amount in Rupees	
		AS AT 31-03-2015	ADDITIONS DURING THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 31-03-2016	AS AT 31-03-2015	DEPRECIATION FOR THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 31-03-2016	AS AT 31-03-2015	
		Net Block									
ASSETS PURCHASED (FCRA Funds)											
Furniture & Fixture	10%	-	6,200	-	6,200	-	6,200	-	6,200	-	-
Office Equipment	15%	7,600	-	-	7,600	-	-	-	7,600	-	-
Plant & Machinery	15%	-	97,850	-	97,850	-	97,850	-	97,850	-	-
Computers	60%	4,49,178	9,26,162	-	13,75,340	-	9,26,162	-	13,75,340	-	-
Software	60%	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL		4,56,778	10,30,212	-	14,86,990	4,56,778	10,30,212	-	14,86,990	-	-



For NDR & Co.,
Chartered Accountants
Firm Regn. No. 007396N
CA SANJIV NANDA
M. No. 086284

For CANKIDS...KIDSCAN

Neena Manchanda
NEENA MANCHANDA
Hony. Treasurer

Poonam Bagai
POONAM BAGAI
Hony. Chairman

Arvind Kumar
ARVIND KUMAR
Head Finance & HR

Place : New Delhi
Date : August 16, 2016

CANKIDS...KIDSCAN

NOTE: 03 - INVESTMENTS

	Amount in Rupees	
	As at 31.03.2016	As at 31.03.2015
Particulars		
Fixed Deposits with Banks	-	12,50,000
- From FCRA Account	-	12,50,000

NOTE: 04 - CASH AND BANK BALANCES

	Amount in Rupees	
	As at 31.03.2016	As at 31.03.2015
Particulars		
Cash in Hand	-	-
Balances with Scheduled Banks :		
-In FCRA Savings Account	1,16,40,977	33,40,041
	<u>1,16,40,977</u>	<u>33,40,041</u>

NOTE: 05 - LOANS AND ADVANCES

	Amount in Rupees	
	As at 31.03.2016	As at 31.03.2015
Particulars		
Advance to Staff	4,000	-
Others	13,016	14,953
	<u>17,016</u>	<u>14,953</u>

NOTE: 06 - OTHER CURRENT ASSETS

	Amount in Rupees	
	As at 31.03.2016	As at 31.03.2015
Particulars		
Receivable from Donors	27,41,747	63,04,172
	<u>27,41,747</u>	<u>63,04,172</u>

NOTE: 07 - CURRENT LIABILITIES

	Amount in Rupees	
	As at 31.03.2016	As at 31.03.2015
Particulars		
Sundry Creditors	16,83,592	11,90,246
Salary Payable	977	-
Expenses Payable	-	1,91,983
Amount payable to INR	42,43,232	69,79,363
	<u>59,27,801</u>	<u>83,61,592</u>

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 16, 2016

For CANKIDS...KIDSCAN

Bagan *Alex Manchanda* *Arvind*
POONAM BAGAI NEENA MANCHANDA ARVIND KUMAR
Hony. Chairman Hony. Treasurer Head Finance

CANKIDS...KIDSCAN

NOTE: 08 - CANKIDS HOSPITAL SUPPORT UNITS

Amount in Rupees

Particulars	For the year ended on March, 2016	For the year ended on March, 2015
Medical & Hospital Program	1,39,06,716	1,60,25,342
Psy. Counselling & Emotional Support Program	14,25,941	6,08,721
Reintegration & Education Program	2,69,996	41,900
Awareness & Advocacy Program	1,07,127	70,833
Capacity Building	6,78,490	5,22,529
	<u>1,63,88,270</u>	<u>1,72,69,325</u>

NOTE: 09 - CANKIDS CARE CENTRES *

Amount in Rupees

Particulars	For the year ended on March, 2016	For the year ended on March, 2015
PPCP	54,16,327	40,42,486
Home away from Home	12,10,507	13,11,086
Canshala	98,316	6,04,004
	<u>67,25,150</u>	<u>59,57,576</u>

* Excludes common expenses allocation (Refer Note 13A(ii))

NOTE: 10 - CENTRAL CORE SERVICES

Amount in Rupees

Particulars	For the year ended on March, 2016	For the year ended on March, 2015
Medical & Hospital Program	38,19,905	12,92,597
Treatment support Program	7,665	-
Psy. Counselling & Emotional Support Program	686	-
Quality Care Research & Impact	44,07,158	28,01,175
Capacity Building	3,80,730	3,32,298
Program Staff Cost	9,14,379	8,28,694
	<u>95,30,523</u>	<u>52,54,764</u>

NOTE: 11 - NOP EXPENSES

Amount in Rupees

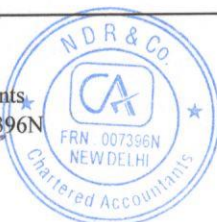
Particulars	For the year ended on March, 2016	For the year ended on March, 2015
NOP Expenses	28,17,061	24,39,372
	<u>28,17,061</u>	<u>24,39,372</u>

NOTE: 12 - ADMINISTRATION EXPENSES

Amount in Rupees

Particulars	For the year ended on March, 2016	For the year ended on March, 2015
Administration Expenses	20,43,992	8,42,295
Finance & Accounts	37,380	7,60,930
Fund Raising Expense	59,014	-
	<u>21,40,386</u>	<u>16,03,225</u>

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N



CA SANJIV NANDA
M. No. 086284

For CANKIDS...KIDSCAN

POONAM BAGAI
Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

Place : New Delhi
Date : August 16, 2016

NOTE: 13 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT
(Forming Part of the Balance Sheet As At 31st March, 2016)

A. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Preparation

The Financial Statements are prepared under the historical cost convention on accrual basis and in accordance with the generally accepted accounting principles and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

b) Use of Estimates

The preparation of financial statements is in conformity with the generally accepted accounting principles which require the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements. Actual results if they differ from those estimates are recognized in the current and future accounting periods.

c) Revenue Recognition

Donation/Grants

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

Interest Income

Interest income is accounted for on time proportionate basis at the applicable rate of interest.

d) Fixed Assets and Depreciation

Fixed assets are stated at historical cost less accumulated depreciation. The depreciation is provided as per the written down value method as per Income Tax Act, 1961. However, Fixed Assets acquired from FCRA fund is fully depreciated in the year of purchase.

e) Investments

All investments are stated at cost. Provision for diminution, if any, in the value of investments, other than temporary, is made in the books of accounts.

f) Foreign Currency Transactions

Transactions in foreign currency are accounted for at the exchange rate prevailing on the date of transaction.

g) Employee Benefits

Gratuity

Gratuity is calculated in the manner prescribed under Income Tax Act, 1961 and is recognized as expense on actual payment basis.



Neel Mahesh Bagan

Anish

CANKIDS...KIDSCAN

Provident Fund

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

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.

h) Provisions and contingent liabilities

The Society creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow. Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

i) Allocation of Common Expenses

1. **National Outreach Project core team allocation** – which includes DGM & RPM's cost i.e their salary, allowances, travel cost, equipment for the team.
2. **Central Core Services Allocation** – of Core staff in medical, TSP, PPOP, Education and Awareness, Capacity Building, PSG, Awareness and also administrative expenses of all the core programs. 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 decided by the management. Where funding is already secured from other donor the same is not charged as allocation.
3. **Central Admin cost allocation:** taken at a fixed percentage of each CHSU or Care Centre budget as decided by the management. (Central admin cost includes Accounts and finance, Audit, monitoring, HR and Resource mobilization expenses).

j) Note 01 to Note 13 form an integral part of the Financial Statement.

k) The figures have been rounded off to the nearest rupee.



Neeraj Kumar Bagan

Anand K

CANKIDS...KIDSCAN

B. NOTES ON ACCOUNTS

- a) During the year, the Society has incurred the expenses from INR account to facilitate the running of ongoing FCRA projects & program activities, and an amount of Rs. 42,43,232/- is outstanding as on March 31, 2016, which will be transferred to INR account in next financial year.
- b) The Society follows project accounting in case of specific projects, resultant unutilized amount of specific project funds has been shown as a 'Project 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 'Recoverable from Donor' upto the amount spend/utilized on the same projects.
- c) The Society had received a registration certificate under Foreign Contribution (Regulation) Act, 2010 from Ministry of Home Affairs on 24th September, 2015 vide registration no. 231661613. Prior to the said registration, the Society has 24 nos. of Prior Permissions ("PP") since inception and has received a total amount of Rs. 68,38,339/- against these PP during the financial year 2015-16.
- d) Delay in deposit of Provident Fund & Professional Tax has been identified in some cases.
- e) Figures for the previous/current year have been regrouped/reclassified/reinstated, wherever considered necessary, in FCRA Balance Sheet.

For N D R & Co.

Chartered Accountants

Firm Reg. No. 007396N



CA Sanjiv Nanda

Partner

M.No. 086284

Place: New Delhi

Dated: August 16, 2016

For CANKIDS...KIDSCAN

Poonam Bagai
Hony. Chairman

Neena Manchanda
Hony. Treasurer

Arvind Kumar
Head Finance