



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, 2017, 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, 2017, 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;

Place: New Delhi

Dated: August 25, 2017

For N D R & Co.
Chartered Accountants
Firm Reg. No: 007396N



(Sanjiv Nanda)
Partner
M. No. 086284

CANKIDS...KIDSCAN

FCRA BALANCE SHEET
As at 31st March 2017

Amount in Rupees

Particulars	Notes	As at 31.03.2017	As at 31.03.2016
(I) SOURCE OF FUNDS			
Project Specific Fund	01	43,90,579	84,71,939
		<u>43,90,579</u>	<u>84,71,939</u>
(II) APPLICATION OF FUNDS			
Fixed assets			
Gross Block	02	18,73,249	14,86,990
Less: Acc.Depreciation/Amortisation		<u>18,73,249</u>	<u>14,86,990</u>
		-	-
Investment			
Fixed Deposits	03	-	-
Current Assets, Loan & Advances			
Cash and Bank Balances	04	94,13,253	1,16,40,977
Loan & Advances	05	8,750	17,016
Other Current Assets	06	-	27,41,747
		<u>94,22,003</u>	<u>1,43,99,740</u>
Less :			
Current Liabilities & Provisions			
Current Liabilities	07	50,31,424	59,27,801
(B)		<u>50,31,424</u>	<u>59,27,801</u>
Net Current Assets (A-B)		43,90,579	84,71,939
		<u>43,90,579</u>	<u>84,71,939</u>

Significant Accounting Policies

12

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 25, 2017

For CANKIDS...KIDSCAN

P. Bagai
POONAM BAGAI
Hony. Chairman

Neena Manchanda
NEENA MANCHANDA
Hony. Treasurer

Arvind Kumar
ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

FCRA INCOME & EXPENDITURE STATEMENT

For the year ended on 31st March 2017

		Amount in Rupees	
Particulars	Notes	For the Year Ended on 31.03.2017	For the Year Ended on 31.03.2016
Income			
Donation Incomes			
- Donation Income		5,17,42,072	3,81,56,224
Other Incomes			
- Other Receipts on FCRA Funds (including interest & Commission)		6,36,215	4,75,378
		5,23,78,287	3,86,31,602
Less:			
Expenditure			
Direct Expenditure			
- Cankids Hospital Support Units	08	2,43,65,082	1,63,88,270
- Cankids Care Centres	09	63,30,395	67,25,150
Indirect Expenditure			
- Central Core Services	10	1,75,13,911	1,23,47,584
- Administration Expenses	11	37,82,640	21,40,386
Depreciation	02	3,86,259	10,32,212
		5,23,78,287	3,86,33,602
Excess/(Short) of Income over Expenditure for the year		-	-

Significant Accounting Policies

12

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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 25, 2017

For CANKIDS...KIDSCAN


POONAM BAGAI
Hony. Chairman


NEENA MANCHANDA
Hony. Treasurer


ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

FCRA RECEIPT & PAYMENT STATEMENT

For the year ended on 31st March 2017

Particulars	Notes	Amount in Rupees	
		Year Ended 31.03.2017	Year Ended 31.03.2016
RECEIPTS			
<u>Opening Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		1,16,40,977	33,40,041
Donations received during the year			
- General Donation including specific project funds		5,04,02,459	4,74,80,241
Other Incomes			
- Other receipts on FCRA Funds (including Interest & Commission)		6,36,215	4,75,378
- Temporary Loan taken from INR A/c		22,11,527	42,43,232
Amount realised on maturity of Investments		-	12,50,000
		6,48,91,178	5,67,88,892
<u>PAYMENTS</u>			
Operating expenditure paid during the year			
- Cankids Hospital Support Unit		2,32,89,824	1,56,29,194
- Cankids Cares Unit		61,32,296	70,86,003
- Central Core Services		1,81,91,960	1,22,80,693
- Administration Expenses		32,42,619	21,40,386
Advances to Staff/Others		-8,266	2,063
Purchase of Fixed Assets		3,86,259	10,30,212
Repayment of Temporary Loan for previous years		42,43,232	69,79,363
<u>Closing Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		94,13,253	1,16,40,977
		6,48,91,178	5,67,88,892

Significant Accounting Policies

12

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 25, 2017

For CANKIDS...KIDSCAN

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

CANKIDS...KIDSCAN

NOTE: 01 - PROJECT SPECIFIC FUND

Particulars	Donor	As at 31.03.2016	Received/Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2017
CHSU at IRCH AIIMS, Delhi	UK Fund for Charities, Chapel and York Limited	3,20,038	1,17,767	4,08,942	28,863
CHSU at AIIMS POD, Delhi	Deutsche Equities India Pvt Ltd.	-	44,69,023	44,69,023	-
CHSU at RGCI, Delhi	Deutsche Equities India Pvt Ltd.	-	10,22,950	9,97,901	25,049
CHSU at MCS Patna	Corob India Private Limited	7,96,474	35,75,146	36,82,440	6,89,180
CHSU at Tata Memorial Centre, Mumbai	Deutsche Equities India Pvt Ltd.	-	82,06,942	70,64,302	11,42,640
CHSU at Apollo, Chennai	Tolaram Corporation Pte Ltd	2,05,917	37,736	2,43,653	-
CHSU & HAH, Trivandrum	Soleterre Strategie di Pace ONG Onlus	-	13,17,287	13,17,287	-
CHSU at JIPMER, Pondicherry	First Capital Insurance Limited	2,70,230	12,72,214	12,55,478	2,86,966
CCC - Palliative Care Centre, Delhi	IOM Mannkind Charitable Society	-	50,00,000	49,87,833	12,167
CCC - Palliative Care Centre, Delhi	UK Fund for Charities, Chapel and York Limited	-	8,49,519	8,49,519	-
CCC - Canshala, Mumbai (Sports Day)	Deloitte Tax Services India Pvt Ltd.	-	99,000	99,000	-
CCS - Adopt A Child - 100 Project	AT Holdings pte Ltd	5,56,228	52,25,895	47,22,974	10,59,149
CCS - Medical Assistance Fund	As per Annexure : I	9,34,929	15,90,471	22,75,400	2,50,000
CCS - Capacity Building through National Outreach Program	Jiv Daya Foundation	6,29,978	66,43,663	66,60,296	6,13,345
CCS - NOP Core Team Project	AT Holdings pte Ltd	29,224	-	29,224	-
CCS - Quality Care Research & Impact - I (Sanjeev Cankids RB Fund)	Kanaka Sirpal	-	44,02,698	42,93,637	1,09,061
CCS - Quality Care Research & Impact - II	ST Baldricks Foundation	-	7,42,636	6,47,718	94,918
CCS - Quality Care Research & Impact (HOPE Project) - III	Conquer Cancer Foundation	5,41,302	7,08,674	11,70,735	79,241
Change for Childhood Cancer (CCC) in UP	As per Annexure : II	-	9,45,664	9,45,664	-
Change for Childhood Cancer (CCC) in West Bengal	As per Annexure : III	37,76,352	1,30,076	39,06,428	-
Change for Childhood Cancer (CCC) in India	As per Annexure : IV	4,11,267	19,39,566	23,50,833	-
		84,71,939	4,82,96,927	5,23,78,287	43,90,579

For NDR & Co.,

Chartered Accountants

Firm Regn. No. 007396N



CA SANJIV NANDA

M. No. 086284

Place : New Delhi

Date : August 25, 2017

For CANKIDS...KIDSCAN

Bojan
POONAM BAGAI
Hony. Chairman

Neena Manchanda
NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

Annexure: I - Medical Assistance Fund

Amount in Rupees

S. NO.	Donor	As at 31.03.2016	Received/Receivable during the year	Utilised during the year	As at 31.03.2017
a.	Indo American Cancer Association	2,06,469	10,90,471	12,96,940	-
b.	Venkatachalam Krishnakumar	-	5,00,000	2,50,000	2,50,000
c.	Indian Cancer Society	7,28,460	-	7,28,460	-
		9,34,929	15,90,471	22,75,400	2,50,000

Annexure: II - Change for Childhood Cancer (CCC) in Uttar Pradesh Fund

Amount in Rupees

S. NO.	Donor	As at 31.03.2016	Received/Receivable during the year	Utilised during the year	As at 31.03.2017
a.	EXL Services	-	7,00,000	7,00,000	-
b.	Piyush & Ruchira Gupta	-	2,45,664	2,45,664	-
		-	9,45,664	9,45,664	-

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

Amount in Rupees

S. NO.	Donor	As at 31.03.2016	Received/Receivable during the year	Utilised during the year	As at 31.03.2017
a.	HT Parekh Foundation	37,76,352	1,30,076	39,06,428	-
		37,76,352	1,30,076	39,06,428	-

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

Amount in Rupees

S. NO.	Donor	As at 31.03.2016	Received/Receivable during the year	Utilised during the year	As at 31.03.2017
a.	Givola Pte Ltd	-	-	-	-
b.	Global Project hope	2,60,318	-	2,60,318	-
c.	Harish Chandna	10,000	-	10,000	-
d.	Indian Cancer Society	1,40,949	-	1,40,949	-
e.	Piyush & Ruchira Gupta	-	10,00,000	10,00,000	-
f.	Ilango Prashima	-	25,000	25,000	-
g.	Li and Fung Foundation	-	1,82,000	1,82,000	-
h.	My Room Foundation	-	1,82,566	1,82,566	-
i.	Westpac Banking Corporation	-	50,000	50,000	-
j.	Seema Tulshyan	-	5,00,000	5,00,000	-
		4,11,267	19,39,566	23,50,833	-

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



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 25, 2017

For CANKIDS...KIDSCAN

P. Bagai
POONAM BAGAI
Hony. Chairman

Neena Manchanda
NEENA MANCHANDA
Hony. Treasurer

Arvind Kumar
ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

NOTE: 02 - FIXED ASSETS

DESCRIPTION OF ASSETS	RATE %	Gross Block			Depreciation/Amortisation			Amount in Rupees		
		AS AT 31/03/2016	ADDITIONS DURING THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 31/03/2017	AS AT 31/03/2016	DEPRECIATION FOR THE YEAR	SOLD/DISCARD DURING THE YEAR	Net Block	
									AS AT 31/03/2017	AS AT 31/03/2016
ASSETS PURCHASED (FCRA Funds)										
Furniture & Fixture	10%	6,200	-	-	6,200	6,200	-	-	-	-
Office Equipment	15%	7,600	69,965	-	77,565	7,600	69,965	-	77,565	-
Plant & Machinery	15%	97,850	-	-	97,850	97,850	-	-	97,850	-
Computers	60%	13,75,340	3,16,294	-	16,91,634	13,75,340	3,16,294	-	16,91,634	-
Software	60%	-	-	-	-	-	-	-	-	-
GRAND TOTAL		14,86,990	3,86,259	-	18,73,249	14,86,990	3,86,259	-	18,73,249	-

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



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : August 25, 2017

For CANKIDS...KIDSCAN

For CANKIDS...KIDSCAN

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

CANKIDS...KIDSCAN

NOTE: 03 - INVESTMENTS

Particulars	As at 31.03.2017	As at 31.03.2016
Fixed Deposits with Banks		
- From FCRA Account	-	-
	-	-

NOTE: 04 - CASH AND BANK BALANCES

Particulars	As at 31.03.2017	As at 31.03.2016
Cash in Hand	-	-
Balances with Scheduled Banks :		
-In FCRA Savings Account	94,13,253	1,16,40,977
	<u>94,13,253</u>	<u>1,16,40,977</u>

NOTE: 05 - LOANS AND ADVANCES

Particulars	As at 31.03.2017	As at 31.03.2016
Advance to Staff	-	4,000
Others	8,750	13,016
	<u>8,750</u>	<u>17,016</u>

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NOTE: 06 - OTHER CURRENT ASSETS

Particulars	As at 31.03.2017	As at 31.03.2016
Receivable from Donors	-	27,41,747
	-	<u>27,41,747</u>

NOTE: 07 - CURRENT LIABILITIES

Particulars	As at 31.03.2017	As at 31.03.2016
Sundry Creditors	18,14,496	16,83,592
TDS Payable	28,306	-
PF Payable	1,05,432	-
Professional Tax Payable	800	-
Salary Payable	7,94,559	977
Expenses Payable	76,304	-
Amount payable to INR	22,11,527	42,43,232
	<u>50,31,424</u>	<u>59,27,801</u>

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



CA SANJIV NANDA
M. No. 086284

POONAM BAGAI
Hony. Chairman

For CANKIDS...KIDSCAN

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance

Place : New Delhi
Date : August 25, 2017

CANKIDS...KIDSCAN

NOTE: 08 - CANKIDS HOSPITAL SUPPORT UNITS

Particulars	For the year ended on March, 2017	For the year ended on March, 2016
Medical & Hospital Program	2,03,11,008	1,39,06,716
Psy. Counselling & Emotional Support Program	19,26,749	14,25,941
Reintegration & Education Program	8,98,304	2,69,996
Awareness & Advocacy Program	96,756	1,07,127
Capacity Building	11,32,265	6,78,490
	2,43,65,082	1,63,88,270

NOTE: 09 - CANKIDS CARE CENTRES *

Particulars	For the year ended on March, 2017	For the year ended on March, 2016
Pediatric Palliative Care Centre, Delhi	53,96,388	54,16,327
Home away from Homes (4 Homes)	8,35,007	12,10,507
Canshala Special School, Mumbai	99,000	98,316
	63,30,395	67,25,150

* Excludes common expenses allocation (Refer Note 12(i))

NOTE: 10 - CENTRAL CORE SERVICES

Particulars	For the year ended on March, 2017	For the year ended on March, 2016
Medical & Hospital Program	74,17,924	38,19,905
Treatment Support Program	-	7,665
Psy. Counselling & Emotional Support Program	-	686
Awareness & Advocacy Program	16,99,286	
Quality Care Research & Impact	56,97,130	44,07,158
Capacity Building	3,82,376	3,80,730
National Outreach Project	10,74,398	28,17,061
Program Staff Cost	12,42,797	9,14,379
	1,75,13,911	1,23,47,584

NOTE: 11 - ADMINISTRATION EXPENSES

Particulars	For the year ended on March, 2017	For the year ended on March, 2016
Administration Expenses	35,44,704	20,43,992
Finance & Accounts	-	37,380
Human Resources	26,250	
Management Planning & Meetings	852	
MIS-MSPA	2,10,834	
Fund Raising Expense	-	59,014
	37,82,640	21,40,386

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 25, 2017

NOTE: 12 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNT**(Forming Part of the Balance Sheet As At 31st March, 2017)****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.

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,



AB Bagan
Neelam Chandra
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CANKIDS...KIDSCAN

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.

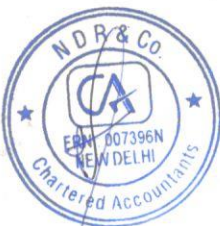
(i) Allocation of Common Expenses


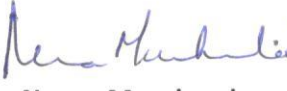

1. **Central Core Services Allocation** – of Core staff and administrative expenses of all the core service programs including Medical Support and Projects, TSP, PPOP, Education, CEPAA, Capacity Building, PSG and KCK. The allocation includes salaries and allowances of the staff. The allocation of Central 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.
2. **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 12 form an integral part of the Financial Statement.

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

For CANKIDS...KIDSCAN



  
Poonam Bagai Neena Manchanda Arvind Kumar
Hony. Chairman Hony. Treasurer Head Finance

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. 22,11,527/- is outstanding as on March 31, 2017 (Previous Year: Rs. 42,43,232/-), 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) Figures for the previous/current year have been regrouped/reclassified/reinstated, wherever considered necessary, in FCRA Balance Sheet.

For CANKIDS...KIDSCAN

For N D R & Co.


Chartered Accountants


Firm Reg. No. 007396N


CA Sanjiv Nanda
Partner
M.No. 086284




Poonam Bagai
Hony. Chairman


Neena Manchanda
Hony. Treasurer


Arvind Kumar
Head Finance

Place: New Delhi

Dated: August 25, 2017