



**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 31<sup>st</sup> March, 2018, 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 31<sup>st</sup> March, 2018, 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: September 06, 2018**

**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 2018

Particulars	Notes	As at 31.03.2018	As at 31.03.2017
<b>(I) SOURCE OF FUNDS</b>			
Project Specific Fund	01	4,552,823	4,390,579
		<u>4,552,823</u>	<u>4,390,579</u>
<b>(II) APPLICATION OF FUNDS</b>			
<b>Fixed assets</b>			
Gross Block	02	2,213,603	1,873,249
Less: Acc.Depreciation/Amortisation		<u>2,213,603</u>	<u>1,873,249</u>
<b>Investment</b>			
Fixed Deposits	03	-	-
<b>Current Assets, Loan &amp; Advances</b>			
Cash and Bank Balances	04	8,866,113	9,413,253
Loan & Advances	05	13,518	8,750
Other Current Assets	06	<u>1,890,438</u>	<u>-</u>
(A)		10,770,069	9,422,003
<b>Less :</b>			
<b>Current Liabilities &amp; Provisions</b>			
Current Liabilities	07	<u>6,217,246</u>	<u>5,031,424</u>
(B)		6,217,246	5,031,424
<b>Net Current Assets (A-B)</b>		4,552,823	4,390,579
		<u>4,552,823</u>	<u>4,390,579</u>

Significant Accounting Policies

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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 : 06-09-2018



*Poonam Bagai*  
POONAM BAGAI  
Hony. Chairman



For CANKIDS...KIDSCAN

*Sonal Sharma*  
SONAL SHARMA  
Hony. Treasurer

*Harsh Kumar*  
HARSH KUMAR  
COO & CFO



# CANKIDS...KIDSCAN

## FCRA INCOME & EXPENDITURE STATEMENT For the year ended on 31st March 2018

Particulars	Notes	Amount in Rupees	
		For the Year Ended on 31.03.2018	For the Year Ended on 31.03.2017
<b>Income</b>			
<b>Donation Incomes</b>			
- Donation Income		40,567,156	51,742,072
<b>Other Incomes</b>			
- Other Receipts on FCRA Funds (including interest & Commission)		592,949	636,215
		<b>41,160,105</b>	<b>52,378,287</b>
<b>Less:</b>			
<b>Expenditure</b>			
<b>Direct Expenditure</b>			
- Cankids Hospital Support Units	08	24,152,672	27,518,497
- Cankids Care Centres	09	4,744,015	6,330,395
- Central Core Services - Program Cost	10	6,849,414	13,117,699
<b>Indirect Expenditure</b>			
- Central Core Services - Program Staff Cost	11	2,470,945	1,242,797
- Administration Expenses	12	2,602,705	3,782,640
<b>Depreciation</b>	02	340,354	340,354
		<b>41,160,105</b>	<b>52,332,382</b>
<b>Excess/(Short) of Income over Expenditure for the year</b>		<b>-</b>	<b>-</b>

Significant Accounting Policies

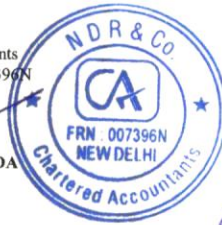
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For NDR & Co.,  
Chartered Accountants  
Firm Regn. No. 007396N

CA SANJIV NANDA  
M. No. 086284

Place : New Delhi  
Date : 06-09-2018



POONAM BAGAI  
Hony. Chairman



For CANKIDS...KIDSCAN

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

# CANKIDS...KIDSCAN

## FCRA RECEIPT & PAYMENT STATEMENT For the year ended on 31st March 2018

Particulars	Notes	Amount in Rupees	
		Year Ended 31.03.2018	Year Ended 31.03.2017
<b>RECEIPTS</b>			
<b><u>Opening Cash &amp; Bank Balances</u></b>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		9,413,253	11,640,977
<b>Donations received during the year</b>			
- General Donation including specific project funds		38,838,962	50,402,459
<b>Other Incomes</b>			
- Other receipts on FCRA Funds (including Interest & Commission)		592,949	636,215
- Temporary Loan taken from INR A/c		2,913,517	2,211,527
<b>Amount realised on maturity of Investments</b>		-	-
		<b>51,758,681</b>	<b>64,891,178</b>
<b><u>PAYMENTS</u></b>			
<b>Operating expenditure paid during the year</b>			
- Cankids Hospital Support Unit		24,877,029	26,443,239
- Cankids Cares Unit		4,942,114	6,132,296
- Central Core Services - Program Cost		7,047,513	13,795,748
- Central Core Services - Program Staff Cost		2,470,945	1,242,797
- Administration Expenses		998,317	3,242,619
<b>Advances to Staff/Others</b>		4,768	-8,266
<b>Purchase of Fixed Assets</b>		340,354	386,259
<b>Repayment of Temporary Loan for previous years</b>		2,211,527	4,243,232
<b><u>Closing Cash &amp; Bank Balances</u></b>			
- Cash in Hand		-	-
- Balance with Scheduled bank in Saving Account		8,866,113	9,413,253
		<b>51,758,681</b>	<b>64,891,178</b>

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 :

06-03-2018



POONAM BAGAI  
Hony. Chairman

For CANKIDS...KIDSCAN

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

**CANKIDS...KIDSCAN**

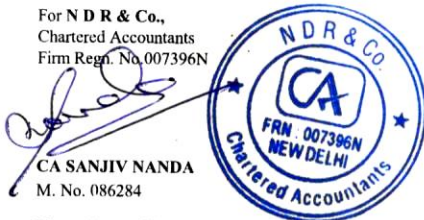
**NOTE: 01 - PROJECT SPECIFIC FUND**

**Amount in Rupees**

Particulars	Donor	As at 31.03.2017	Received / Receivable during the year	Utilised during the year	As at 31.03.2018
CHSU at IRCH AIIMS, Delhi	UK Fund for Charities, Chapel and York Limited	28,863	385,684	414,547	-
CHSU at AIIMS POD, Delhi (*)	Deutsche Equities India Pvt Ltd.	1,167,689	7,782,640	8,950,329	-
CHSU at MCS Patna	Corob India Private Limited	689,180	3,420,956	4,110,136	-
CHSU at Wadia, Mumbai, Medical	Young Fighter	-	121,928	121,928	-
CCS - Medical Assistance Fund	Young Fighter	-	196,302	196,302	-
CHSU at TCI and Saachi, Surat	Indo American Cancer Association - Sandeep Jariwala	-	877,679	81,703	795,976
CHSU at JIPMER, Pondicherry	First Capital Insurance Limited	286,966	1,925,256	1,534,986	677,236
CCC - Palliative Care Centre, Delhi	IOM Mannkind Charitable Society	12,167	5,000,000	5,012,167	-
CCC - Palliative Care Centre, Delhi	UK Fund for Charities, Chapel and York Limited	-	208,300	208,300	-
CCC - HAH Kotla, Delhi	Lausanne Hospitality Consulting	-	318,074	318,074	-
CCS - Adopt A Child - 100 Project	AT Holdings pte Ltd	1,059,149	469,041	1,528,190	-
CCS - Medical and Social Support Informatics (software development)	AT Holdings pte Ltd	-	295,000	295,000	-
CCS - Medical Assistance Fund	As per Annexure : I (ii)	250,000	1,542,435	1,515,927	276,508
CCS - Manpower and National Outreach Project	Jiv Daya Foundation	613,345	6,430,668	5,589,572	1,454,441
CCS - Quality Care Research & Impact - Access to Care	Jiv Daya Foundation	-	420,000	366,333	53,667
CCS - Nutrition Support Program	Jiv Daya Foundation	-	650,780	318,313	332,467
CCS - Quality Care Research & Impact - I (Sanjeev Cankids RB Fund)	Kanaka Sirpal	109,061	3,174,880	3,220,302	63,639
CCS - Quality Care Research & Impact - II	ST Baldricks Foundation	94,918	850,132	945,050	-
CCS - Quality Care Research & Impact (HOPE Project) - III	Conquer Cancer Foundation	79,241	-	79,241	-
CCS - International Workshop	My Room Foundation	-	373,025	192,987	180,038
Change for Childhood Cancer (CCC) in UP	As per Annexure : II (ii)	-	1,300,000	1,300,000	-
Change for Childhood Cancer (CCC) in Punjab	As per Annexure : V (ii)	-	2,139,703	1,420,852	718,851
Change for Childhood Cancer (CCC) in India	As per Annexure : VII (ii)	-	3,439,866	3,439,866	-
		<b>4,390,579</b>	<b>41,322,349</b>	<b>41,160,105</b>	<b>4,552,823</b>

(\*) Balance lying at the beginning of the financial year, amounting to Rs. 25,049/- and Rs. 11,42,640/- in respect of CHSU at RGCI, Delhi and Tata Memorial Centre, Mumbai respectively, has been used for CHSU AIIMS POD, Delhi as per consent of Deutsche Equities India Pvt Ltd. (Donor).

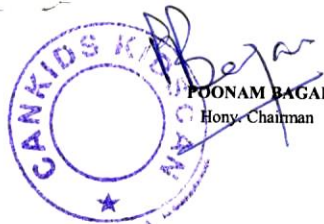
For NDR & Co.,  
Chartered Accountants  
Firm Regn. No. 007396N



CA SANJIV NANDA  
M. No. 086284

Place : New Delhi  
Date : 06-09-2018

For CANKIDS...KIDSCAN



POONAM BAGAI  
Hony. Chairman

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

**CANKIDS...KIDSCAN**

**Annexure: I - Medical Assistance Fund**

		Amount in Rupees		
S. NO.	Donor	As at 31.03.2017	Received / Receivable during the year	Utilised during the year As at 31.03.2018
a.	Indo American Cancer Association	-	1,542,435	1,265,927
b.	Venkatachalam Krishnakumar	250,000	-	250,000
		<b>250,000</b>	<b>1,542,435</b>	<b>1,515,927</b>
				<b>276,508</b>

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

		Amount in Rupees		
S. NO.	Donor	As at 31.03.2017	Received / Receivable during the year	Utilised during the year As at 31.03.2018
a.	EXL Services	-	1,300,000	1,300,000
		<b>-</b>	<b>1,300,000</b>	<b>1,300,000</b>
				<b>-</b>

**Annexure: III - Change for Childhood Cancer (CCC) in Punjab Fund**

		Amount in Rupees		
S. NO.	Donor	As at 31.03.2017	Received / Receivable during the year	Utilised during the year As at 31.03.2018
a.	UK Fund for Charities, Chapel and York Limited	-	76,224	76,224
b.	Jasjit Singh Bhattal	-	2,063,479	1,344,628
		<b>-</b>	<b>2,139,703</b>	<b>1,420,852</b>
				<b>718,851</b>

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

		Amount in Rupees		
S. NO.	Donor	As at 31.03.2017	Received / Receivable during the year	Utilised during the year As at 31.03.2018
a.	Global Project hope	-	381,009	381,009
b.	Letz Dream Foundation	-	1,107,283	1,107,283
c.	Piyush & Ruchira Gupta	-	1,350,000	1,350,000
d.	Secma Tulshyan	-	500,000	500,000
e.	Ketto On	-	32,474	32,474
f.	United way of Mumbai	-	69,100	69,100
		<b>-</b>	<b>3,439,866</b>	<b>3,439,866</b>
				<b>-</b>

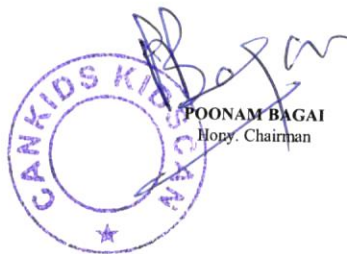
For NDR & Co.,  
Chartered Accountants  
Firm Regn. No.007396N



CA SANJIV NANDA  
M. No. 086284

Place : New Delhi  
Date : 06-09-2018

For CANKIDS...KIDSCAN



POONAM BAGAI  
Hony. Chairman

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

# CANKIDS...KIDSCAN

NOTE: 02 - FIXED ASSETS

DESCRIPTION OF ASSETS	Gross Block			Depreciation/Amortisation			Amount in Rupees	
	AS AT 3/31/2017	ADDITIONS DURING THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 3/31/2018	DEPRECIATION FOR THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 3/31/2018	AS AT 3/31/2017
<b>ASSETS PURCHASED (FCRA Funds)</b>								
Furniture & Fixture	6,200	-	-	6,200	-	-	6,200	-
Office Equipment	77,565	-	-	77,565	-	-	77,565	-
Plant & Machinery	97,850	-	-	97,850	-	-	97,850	-
Computers	1,691,634	138,650	-	1,830,284	138,650	-	1,830,284	-
Software	-	-	-	-	-	-	-	-
Vehicle	-	201,704	-	201,704	201,704	-	201,704	-
<b>GRAND TOTAL</b>	<b>1,873,249</b>	<b>340,354</b>	<b>-</b>	<b>2,213,603</b>	<b>340,354</b>	<b>-</b>	<b>2,213,603</b>	<b>-</b>



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

CA SANJIV NANDA  
M. No. 086284

Place: New Delhi  
Date: 06-09-2018

For CANKIDS...KIDSCAN



SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO



# CANKIDS...KIDSCAN

## NOTE: 03 - INVESTMENTS

Particulars	Amount in Rupees	
	As at 31.03.2018	As at 31.03.2017
Fixed Deposits with Banks		
- From FCRA Account	-	-
	-	-

## NOTE: 04 - CASH AND BANK BALANCES

Particulars	Amount in Rupees	
	As at 31.03.2018	As at 31.03.2017
Cash in Hand	-	-
Balances with Scheduled Banks :		
-In FCRA Savings Account	8,866,113	9,413,253
	8,866,113	9,413,253

## NOTE: 05 - LOANS AND ADVANCES

Particulars	Amount in Rupees	
	As at 31.03.2018	As at 31.03.2017
Prepaid Expenses	13,336	-
Others	182	8,750
	13,518	8,750

## NOTE: 06 - OTHER CURRENT ASSETS

Particulars	Amount in Rupees	
	As at 31.03.2018	As at 31.03.2017
Receivable from Donors	1,890,438	-
	1,890,438	-

## NOTE: 07 - CURRENT LIABILITIES

Particulars	Amount in Rupees	
	As at 31.03.2018	As at 31.03.2017
Sundry Creditors	2,683,008	1,814,496
TDS Payable	46,132	28,306
PF Payable	69,954	105,432
Professional Tax Payable	400	800
ESIC Payable	23,409	-
Salary Payable	-	794,559
Expenses Payable	480,826	76,304
Amount payable to INR	2,913,517	2,211,527
	6,217,246	5,031,424

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

CA SANJIV NANDA  
M. No. 086284

Place : New Delhi  
Date : 06-09-2018



POONAM BAGAI  
Hony. Chairman



For CANKIDS...KIDSCAN

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

# CANKIDS...KIDSCAN

## NOTE: 08 - CANKIDS HOSPITAL SUPPORT UNITS

Particulars	Amount in Rupees	
	For the year ended on March, 2018	For the year ended on March, 2017
Medical Projects & Support Program	15,949,860	19,597,737
Treatment Support Program	869,337	713,271
Pediatric Psycho-Oncology Program	195,917	493,293
Reintegration & Education Program	1,541,971	898,304
Parent and Survivor Groups & Patient Navigation	1,097,089	1,433,456
Awareness & Advocacy Program	33,284	96,756
Capacity & Skill Building	1,129,603	1,132,265
Quality Care Research & Impact	3,335,611	3,153,415
	<b>24,152,672</b>	<b>27,518,497</b>

## NOTE: 09 - CANKIDS CARE CENTRES \*

Particulars	Amount in Rupees	
	For the year ended on March, 2018	For the year ended on March, 2017
Pediatric Palliative Care Centre, Delhi	4,706,304	5,396,388
Home away from Homes (4 Homes)	37,711	835,007
Canshala Special School, Mumbai	-	99,000
	<b>4,744,015</b>	<b>6,330,395</b>

\* Excludes common expenses allocation (Refer Note 13(i))

## NOTE: 10 - CENTRAL CORE SERVICES - PROGRAM COST

Particulars	Amount in Rupees	
	For the year ended on March, 2018	For the year ended on March, 2017
Medical Projects & Support Program	3,192,342	7,417,924
Treatment Support Program	318,313	-
Pediatric Psycho-Oncology Program	-	-
Reintegration & Education Program	41,675	-
Awareness & Advocacy Program	545,127	1,699,286
Quality Care Research & Impact	1,325,411	2,543,715
Capacity & Skill Building	846,847	382,376
P3SG Parent Support Group	-	-
KidsCan Konnect Survivor Group	-	-
National Outreach Project	579,699	1,074,398
	<b>6,849,414</b>	<b>13,117,699</b>

## NOTE: 11 - CENTRAL CORE SERVICES - PROGRAM STAFF COST

Particulars	Amount in Rupees	
	For the year ended on March, 2018	For the year ended on March, 2017
Program Staff Cost	2,470,945	1,242,797
	<b>2,470,945</b>	<b>1,242,797</b>

## NOTE: 12 - ADMINISTRATION EXPENSES

Particulars	Amount in Rupees	
	For the year ended on March, 2018	For the year ended on March, 2017
Administration Expenses	2,307,705	3,544,704
Finance & Accounts	295,000	-
Human Resources	-	26,250
Management Planning & Meetings	-	852
MIS-MSPA	-	210,834
Fund Raising Expense	-	-
	<b>2,602,705</b>	<b>3,782,640</b>

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

CA SANJIV NANDA  
M. No. 086284

Place : New Delhi  
Date : 06-09-2018



For CANKIDS...KIDSCAN

POONAM BAGAI  
Chairman

SONAL SHARMA  
Hony. Treasurer

HARSH KUMAR  
COO & CFO

**NOTE: 13 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS****(Forming part of the Balance Sheet as at 31<sup>st</sup> March, 2018)****(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.



*Boym*

*SEJ*  
*BONAL*



**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. **Central Core Services Allocation** – of National Outreach Program (NOP) staff and administrative expenses of all the core service programs including Medical Support and Projects, Treatment Support Program (TSP), Pediatric Psycho-oncology Program (PPOP), Education Program, Communication Education Public Awareness & Advocacy (CEPAA), Capacity Skill Building(CSB), Parent 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 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 13 form an integral part of the Financial Statement.

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



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## CANKIDS...KIDSCAN

### 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. 29,13,517/- is outstanding as on March 31, 2018 (Previous Year: Rs. 22,11,527/-), 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 year have been regrouped/reclassified/reinstated, wherever considered necessary.

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

  
CA Sanjiv Nanda  
Partner  
M.No. 086284



Place: New Delhi  
Dated: 06-09-2018

  
Poonam Bagai  
Hony. Chairman



For CANKIDS...KIDSCAN

  
Sonal Sharma  
Hony. Treasurer

  
Harsh Kumar  
COO & CFO