



INDEPENDENT AUDITOR'S REPORT

To
The Members
Cankids...Kidscan,
New Delhi

Report on the Financial Statements

We have audited the FCRA financial Statements of **Cankids...Kidscan**(the "Society") which comprises the FCRA Balance Sheet as at 31st March 2020, the FCRA Income & Expenditure account and the FCRA Receipts & Payment account for the year then ended and a summary of significant accounting policies and other explanatory information on that date annexed thereto.

Opinion

In our opinion, the accompanying FCRA financial statements give a true and fair view of the financial position of the entity as at 31st March 2020 and of its financial performance for the year then ended in accordance with the Accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Members and Those Charged with Governance for the Financial Statements

The Members are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as members determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, members are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless members either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financials Statements

Our objectives are to obtain reasonable assurance about whether the financials statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For N D R & Co.

Chartered Accountants

Firm Reg. No. 007396N



CA Sanjiv Nanda

Partner

M.No. 086284



Dated: 30/09/2020

Place: New Delhi

CANKIDS...KIDSCAN

FCRA BALANCE SHEET
As at 31st March 2020

Amount in Rupees


Particulars	Notes	As at 31.03.2020	As at 31.03.2019
(I) SOURCE OF FUNDS			
Project Specific Fund	01	34,55,977	24,18,177
		<u>34,55,977</u>	<u>24,18,177</u>
(II) APPLICATION OF FUNDS			
Fixed assets	02		
Gross Block		28,27,033	25,09,521
Less: Acc.Depreciation/Amortisation		<u>28,27,033</u>	<u>25,09,521</u>
Investment			
Fixed Deposits	03	-	74,57,528
Current Assets, Loan & Advances			
Cash and Bank Balances	04	1,02,86,881	60,976
Loan & Advances	05	13,746	15,138
Other Current Assets	06	<u>59,278</u>	<u>33,89,244</u>
(A)		1,03,59,905	34,65,358
Less :			
Current Liabilities & Provisions			
Current Liabilities	07	<u>69,03,928</u>	<u>85,04,709</u>
(B)		69,03,928	85,04,709
Net Current Assets (A-B)		34,55,977	(50,39,351)
		<u>34,55,977</u>	<u>24,18,177</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 : 30-Sep-2020



For CANKIDS...KIDSCAN


POORNAM BAGAI
Hony. Chairman


PERCIVAL BILLIMORIA
Hony. Treasurer


HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

FCRA STATEMENT OF INCOME & EXPENDITURE
For the year ended on 31st March 2020

Particulars	Notes	Amount in Rupees	
		For the year ended on 31.03.2020	For the year Ended on 31.03.2019
Income			
Donation Incomes			
- Donation Income			
Other Incomes		6,00,92,810	5,71,31,873
- Interest from Banks			
		6,90,343	7,91,923
Less:		6,07,83,153	5,79,23,796
Expenditure			
Direct Expenditure			
- Cankids Hospital Support Units	08	3,84,74,627	3,57,91,412
- Cankids Care Centres	09	94,90,634	65,02,700
- Central Core Services - Program Cost	10	21,90,436	43,79,641
Indirect Expenditure			
- Central Core Services - Program Staff Cost	11	81,11,476	63,91,780
- Administration Expenses	12	21,98,468	45,62,345
Depreciation	02	3,17,512	2,95,918
		6,07,83,153	5,79,23,796
Excess/(Short) of Income over Expenditure for the year			

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 : 30-Sep-2020



For CANKIDS...KIDSCAN


POONAM BAGAI
Hony. Chairman


PERCIVAL BILLIMORIA
Hony. Treasurer


HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

FCRA RECEIPT & PAYMENT STATEMENT
For the year ended on 31st March 2019


Particulars	Notes	Amount in Rupees	
		Year Ended 31.03.2020	Year Ended 31.03.2019
RECEIPTS			
<u>Opening Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank Account		60,976	88,66,113
Donations received during the year			
- General Donation including specific project funds		6,40,19,757	5,39,98,518
Other Incomes			
- Other receipts on FCRA Funds (including Interest & Commission)		11,31,162	7,91,923
- Temporary Loan taken from INR A/c		40,18,073	62,32,526
Amount realised on maturity of Investments		74,57,528	-
		<u>7,66,87,496</u>	<u>6,98,89,080</u>
PAYMENTS			
Operating expenditure paid during the year			
- Cankids Hospital Support Unit		3,76,21,290	3,54,63,012
- Cankids Cares Unit		94,90,634	65,02,700
- Central Core Services - Program Cost		21,62,204	43,79,641
- Central Core Services - Program Staff Cost		79,10,517	60,77,073
- Administration Expenses		26,67,223	62,36,998
Advances to Staff/Others		-1,392	5,01,716
Purchase of Fixed Assets		3,17,512	2,95,918
Investment made in Fixed Deposits		-	74,57,528
Repayment of Temporary Loan for previous years		62,32,526	29,13,517
<u>Closing Cash & Bank Balances</u>			
- Cash in Hand		-	-
- Balance with Scheduled bank Account		1,02,86,881	60,976
		<u>7,66,87,496</u>	<u>6,98,89,080</u>

Significant Accounting Policies

13

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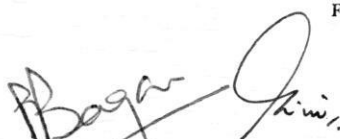
For NDR & Co.,
Chartered Accountants
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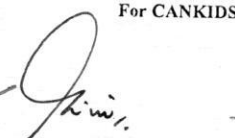

SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020



For CANKIDS...KIDSCAN


POONAM BAGAI
Hony. Chairman


PERCIVAL BILLIMORIA
Hony. Treasurer


HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

NOTE: 01 - PROJECT SPECIFIC FUND

Amount in Rupees

Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	As at 31.03.2020
Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh	As per Annexure : I	-	24,95,271	24,95,271	-
Change for Childhood Cancer (CCC) in Maharashtra	As per Annexure : II	91,188	1,06,18,837	1,03,38,089	3,71,936
Change for Childhood Cancer (CCC) in Bihar	As per Annexure : III	-	43,58,329	27,99,353	15,58,976
Change for Childhood Cancer (CCC) in Gujarat	As per Annexure : IV	-	32,90,531	32,90,531	-
Change for Childhood Cancer (CCC) in Kerala	As per Annexure : V	-	18,06,741	18,06,741	0
Change for Childhood Cancer (CCC) in Delhi NCR	As per Annexure : VI	-	50,07,870	50,07,870	-
Adopt A Child Fund	As per Annexure : VII	6,74,959	1,12,49,324	1,13,40,570	5,83,713
Sajiv Cankids RB Fund	Kanaka Sirpal	2,80,420	35,04,000	37,84,420	-
Treatment Supportive Care -Nutrition	Deutsche Bank AG	38,000	-	38,000	-
Manpower and National Outreach Project	Jiv Daya Foundation	9,34,987	41,31,098	50,28,555	37,530
Quality Care Research Impact - Access to Care	Jiv Daya Foundation	2,16,000	-	2,16,000	-
Quality Care Research Impact	ST Baldricks Foundation	1,82,623	17,48,859	10,27,660	9,03,822
Capacity and Skill Building - International Workshop	Childhood Cancer International	-	1,16,896	1,16,896	-
Change for Childhood Cancer in India Fund	As per Annexure : VIII	-	22,11,649	22,11,649	-
Change for Childhood Cancer (Scale up & Sustainability) Fund	As per Annexure : IX	-	1,12,81,548	1,12,81,548	-
Grand Total		24,18,177	6,18,20,953	6,07,83,153	34,55,977

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



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020



For CANKIDS...KIDSCAN

Poonam Bagai
POONAM BAGAI
Hony. Chairman

Percival Billimor *Harsh Kumar*
PERCIVAL BILLIMOR HARSH KUMAR
Hony. Treasurer COO & CFO

CANKIDS...KIDSCAN

Annexure: I - Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh Fund

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	CCC in Punjab & UT Chandigarh	Jiv Daya Foundation	-	24,95,271	24,95,271	-
Grand Total (I)			-	24,95,271	24,95,271	-

Annexure: II - Change for Childhood Cancer (CCC) in Maharashtra

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	CHSU at TMH, Mumbai	Deutsche Bank AG	91,188	1,06,18,837	1,03,38,089	3,71,936
Grand Total (II)			91,188	1,06,18,837	1,03,38,089	3,71,936

Annexure: III - Change for Childhood Cancer (CCC) in Bihar

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	CCC In States In Bihar	Corob India Pvt Ltd	-	43,58,329	27,99,353	15,58,976
Grand Total (III)			-	43,58,329	27,99,353	15,58,976

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

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2019
a.	CHSU@ TCI and Saachi, Surat	Relief From Cancer	-	32,90,531	32,90,531	-
Grand Total (IV)			-	32,90,531	32,90,531	-

Annexure: V - Change for Childhood Cancer (CCC) in Kerala

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	HAH_Triv	IOM Mannkind Charitable Society	-	18,06,741	18,06,741	0
Grand Total (V)			-	18,06,741	18,06,741	0

Annexure: VI - Change for Childhood Cancer (CCC) in Delhi NCR

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	Palliative Care Centre, Delhi	IOM Mannkind Charitable Society	-	50,07,870	50,07,870	-
Grand Total (VI)			-	50,07,870	50,07,870	-

Annexure: VII - Adopt A Child Fund

S. NO.	Particulars	Donor	As at 31.03.2019	Received / Receivable during the year	Utilised during the year	Amount in Rupees As at 31.03.2020
a.	Adopt A Child Fund	Sadhna Shankar - Relief from Cancer	6,74,959	11,23,492	17,98,451	-
b.	Adopt A Child Fund	AT Capital Charitable Foundation Limited	-	1,01,25,832	95,42,119	5,83,713
Grand Total VII			6,74,959	1,12,49,324	1,13,40,570	5,83,713

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

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

PERCIVAL BILLIMOF HARSH KUMAR
Hony. Treasurer COO & CFO

CANKIDS...KIDSCAN

Annexure: VIII Change for Childhood in India Fund

S. NO.	Donor	Opening Balance	Received during the year	Utilised during the year	Amount in Rupees Balance as on 31st March 2020
a.	Change for Childhood in India Fund	UKFFC	-	-	-
b.	Change for Childhood in India Fund	Sandeep Soni -Relief from Cancer	5,11,982	5,11,982	-
c.	Change for Childhood in India Fund	Sunil Kumar - Relief from Cancer	69,690	69,690	-
d.	Change for Childhood in India Fund	Nikki Gupta - Relief from Cancer	24,391	24,391	-
e.	Change for Childhood in India Fund	Give Foundation (No More Borders)	25,684	25,684	-
f.	Change for Childhood in India Fund	Amazon Distributors Pvt Ltd (No More Borders)	31,010	31,010	-
g.	Change for Childhood in India Fund	United Way of Mumbai (TMM 2020)	2,50,000	2,50,000	-
h.	Change for Childhood in India Fund	Pfizer Ltd (TMM 2020)	10,000	10,000	-
i.	Change for Childhood in India Fund	Circuitronix LLC (Rishi & Promila Kukreja)	9,33,274	9,33,274	-
j.	Change for Childhood in India Fund	Remitly INC- Neha Garg	3,52,300	3,52,300	-
	Grand Total (VIII)		22,11,649	22,11,649	-

Annexure - IX - Change for Childhood Cancer (Scale up & Sustainability) Fund

S. NO.	Donor	Opening Balance	Received during the year	Utilised during the year	Amount in Rupees Balance as on 31st March 2020
a.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	-	-
b.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	48,49,423	48,49,423	-
c.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ankit Sud - Relief form Cancer	4,10,984	4,10,984	-
d.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	2,09,070	2,09,070	-
e.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	48,78,251	48,78,251	-
f.	Change for Childhood Cancer (Scale up & Sustainability) Fund	Murari Agarwal	7,33,820	7,33,820	-
	Change for Childhood Cancer (Scale up & Sustainability) Fund	Tarun Kumar	2,00,000	2,00,000	-
	Grand Total (IX)		1,12,81,548	1,12,81,548	-

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

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020



For CANKIDS...KIDSCAN

Poonam Bagai
POONAM BAGAI
Hony. Chairman

Percival Billimoria
PERCIVAL BILLIMORIA
Hony. Treasurer

Harsh Kumar
HARSH KUMAR
COO & CFO

CANKIDS...KIDSCAN

NOTE: 02 - FIXED ASSETS

DESCRIPTION OF ASSETS	RATE %	Gross Block				Depreciation/Amortisation				Amount in Rupees	
		AS AT 01.04.2019	ADDITIONS DURING THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 31.03.2020	AS AT 01.04.2019	DEPRECIATION FOR THE YEAR	SOLD/DISCARD DURING THE YEAR	AS AT 31.03.2020	Net Block	
										AS AT 31.03.2020	AS AT 31.03.2019
ASSETS PURCHASED (FCRA Funds)											
Furniture & Fixture		96,718	25,668	-	1,22,386	96,718	25,668	-	1,22,386	-	-
Office Equipment		92,515	1,61,944	-	2,54,459	92,515	1,61,944	-	2,54,459	-	-
Plant & Machinery		97,850	-	-	97,850	97,850	-	-	97,850	-	-
Computers		20,20,734	1,29,900	-	21,50,634	20,20,734	1,29,900	-	21,50,634	-	-
Software		-	-	-	-	-	-	-	-	-	-
Vehicle		2,01,704	-	-	2,01,704	2,01,704	-	-	2,01,704	-	-
GRAND TOTAL		25,09,521	3,17,512	-	28,27,033	25,09,521	3,17,512	-	28,27,033	-	-

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



[Signature]
CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020

For CANKIDS...KIDSCAN



[Signature]
POGNAM BAGAI
Hony. Chairman

[Signature]
PERCIVAL BILLIMORIA
Hony. Treasurer

[Signature]
HAARSH KUMAR
COO & CFO

CANKIDS...KIDSCAN

NOTE: 03 - INVESTMENTS

Particulars	Amount in Rupees	
	As at 31.03.2020	As at 31.03.2019
Fixed Deposits with Banks		
- From FCRA Account	-	74,57,528
	-	74,57,528

NOTE: 04 - CASH AND BANK BALANCES

Particulars	As at 31.03.2020	As at 31.03.2019
Cash in Hand	-	-
Balances with Scheduled Banks :		
-In FCRA Account	1,02,86,881	60,976
	1,02,86,881	60,976

NOTE: 05 - LOANS AND ADVANCES

Particulars	As at 31.03.2020	As at 31.03.2019
Prepaid Expenses	13,336	13,336
Others	-684	708
PF/ESIC Contribution recoverable from Employee	1,094	1,094
	13,746	15,138

NOTE: 06 - OTHER CURRENT ASSETS

Particulars	As at 31.03.2020	As at 31.03.2019
TDS Recoverable	59,278	50,009
Accrued Interest	-	4,50,088
Receivable from Donors	-	28,89,147
	59,278	33,89,244

NOTE: 07 - CURRENT LIABILITIES


Particulars	As at 31.03.2020	As at 31.03.2019
Sundry Creditors	21,79,048	14,87,719
TDS Payable	-	26,700
PF Payable	86,435	-
Professional Tax Payable	400	400
ESIC Payable	963	-
Salary Payable	4,55,189	4,70,147
Expenses Payable	1,63,820	2,87,217
Amount payable to INR	40,18,073	62,32,526
	69,03,928	85,04,709

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

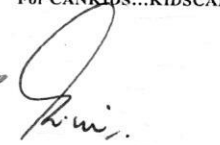

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020




POONAM BAGAI
Hony. Chairman

For CANKIDS...KIDSCAN


PERCIVAL BILLIMORIA
Hony. Treasurer


HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

NOTE: 08- CANKIDS HOSPITAL SUPPORT UNITS

	For the year ended on March, 2020	For the year ended on March, 2019
Medical Projects & Support Program		
Treatment Support Program	2,69,23,612	1,87,99,683
Pediatric Palliative Care	7,67,790	27,10,786
Pediatric Psycho-Oncology Program	16,000	50,053
Education Program	6,88,339	4,83,213
Parent and Survivor Groups & Patient Navigation	11,16,205	25,67,877
Medical and Social Support Informatics (MASSI)	14,95,879	24,63,547
National Outreach Program	14,826	-
Awareness & Advocacy Program (CEPAA)	47,70,862	64,27,452
Capacity & Skill Building	48,864	1,38,874
Quality Care Research & Impact (QCRI)	25,52,354	21,49,927
	79,897	-
	3,84,74,628	3,57,91,412

NOTE: 09 - CANKIDS CARE CENTRES *

	For the year ended on March, 2020	For the year ended on March, 2019
Pediatric Palliative Care Centre, Delhi	76,38,245	45,85,970
Home away from Homes (4 Homes)	18,52,389	19,16,730
	94,90,634	65,02,700

* Excludes common expenses allocation (Refer Note 1(ii))

NOTE: 10 - CENTRAL CORE SERVICES - PROGRAM COST

	For the year ended on March, 2020	For the year ended on March, 2019
Medical Projects & Support Program		
Treatment Support Program	715	4,31,775
Education Program	58,228	7,16,680
Parent and Survivor Groups & Patient Navigation	85,887	2,45,373
Medical and Social Support Informatics (MASSI)	2,60,689	4,170
National Outreach Program	96,941	-
Capacity & Skill Building	4,24,518	20,76,148
Quality Care Research & Impact (QCRI)	7,92,124	8,13,549
	4,71,333	91,946
	21,90,436	43,79,641

NOTE: 11 - CENTRAL CORE SERVICES - PROGRAM STAFF COST

	For the year ended on March, 2020	For the year ended on March, 2019
Program Staff Cost	81,11,476	63,91,780
	81,11,476	63,91,780

NOTE: 12 - ADMINISTRATION EXPENSES

	For the year ended on March, 2020	For the year ended on March, 2019
Administration Expenses		
Finance & Accounts	21,67,861	45,62,345
Human Resources	19,350	-
Resource Mobilization	480	-
	10,777	-
	21,98,468	45,62,345

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

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 30-Sep-2020



POONAM BAGAI
Hony. Chairman

For CANKIDS...KIDSCAN

PERCIVAL BILLIMORIA
Hony. Treasurer

HARSH KUMAR
COO & CFO



NOTE: 13 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS
(Forming part of the Balance Sheet as at 31st March, 2020)

(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.



[Signature]

[Signature: Harsh Kumar]

[Signature: Bagan]

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. 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 14 form an integral part of the Financial Statement.

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

Handwritten signatures:
Hank Kins
Begar
R. M.



14- 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. 40,18,073/- is outstanding as on 31 March 2020 (Previous Year: Rs. 62,32,526/-), 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) Balance appearing under current assets and current liabilities are subject to confirmation in certain cases.
- (d) 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



For CANKIDS...KIDSCAN


Poonam Bagai
Hony. Chairman


Percival Billimoria
Hony. Treasurer


Harsh Kumar
COO & CFO

Place: New Delhi
Dated: 30-Sep-2020

