

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI 110008
Phone : 2586 0577 2572 8146 4153 8344

AUDITORS REPORT

To,
The Members,
KAILASH SATYARTHI CHILDREN'S FOUNDATION
L - 6, IIIrd Floor, Kalkaji,
New Delhi -110019

We have audited the attached Balance Sheet of **KAILASH SATYARTHI CHILDREN'S FOUNDATION** as at 31st March 2017 and also the Income & Expenditure Account of the Trust for the year ended on 31/03/2017 annexed thereto. These financial statements are the responsibility of the Trust management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust / institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received from the branches subject to comments given hereto. The Balance sheet and Income & Expenditure Account referred to in this report are in agreement with the books of the accounts.

In our opinion and to the best of our information, and according to the information given to us, the said accounts read with the notes to Accounts attached to the Balance Sheet & Income and Expenditure Account give a true and fair view.

- in the case of Balance Sheet of the state of affairs of the above named trust/ institution as at 31st March, 2017, and
- in the case of the Income and Expenditure Account, of the Deficit of its accounting year ending on 31st March, 2017.

For **ANIL S. GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN - 004061N



(ANIL KUMAR GUPTA)

Prop /FCA

MRN NO. - 083159

PLACE : NEW DELHI

DATED : 30/08/2017

KAILASH SATYARTHI CHILDREN'S FOUNDATION
L-6, IIIrd FLOOR, KALKAJI, NEW DELHI-110019
BALANCE SHEET AS ON 31st March ,2017
(Consolidated)

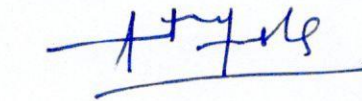
LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Capital Fund (As per Annexure-A)	450,47,484.22	Fixed Assets (As per Annexure-C)	115,60,950.79
Programme Balance (As per Annexure-B)	1016,07,682.44	Cash & Bank Balances (As per Annexure-D)	1321,35,143.87
Current Liabilities (As per Annexure G)	6,56,111.00	Security Deposits (As per Annexure-E)	24,00,000.00
		Advances (As per Annexure-F)	12,15,183.00
	1473,11,277.66		1473,11,277.66

For Kailash Satyarthi Children's Foundation

In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants


Kailash Satyarthi
Trustee


Gautam Arya
Trustee


Anil Kumar Gupta
FCA (Prop.)



Place: New Delhi
Date: 30/08/2017

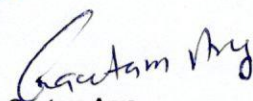


KAILASH SATYARTHI CHILDREN'S FOUNDATION
L-6, IIIrd FLOOR, KALKAJI, NEW DELHI-110019
INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2017
(Consolidated)

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Local Contribution		Local Contribution	
Grant Recurring Expenditure (As Per Annexure-B)	731,82,486.51	Grant Received (As Per Annexure-B)	1038,74,982.54
Depreciation (As per Annexure-C)	19,13,203.41	Interest Income (As Per Annexure-B)	28,36,320.00
Loss of Laptop	19,520.00	Sale of Scrap	1,080.00
		Other Income	42,250.00
		Interest on Income Tax Refund	289.00
Foreign Contribution		Foreign Contribution	
Grant Recurring Expenditure (As Per Annexure-B)	187,63,194.05	Grant Received (As Per Annexure-B)	177,29,429.61
Depreciation (As per Annexure-C)	10,422.23	Interest received on Corpus Fund (As Per Annexure-A1)	24,41,341.00
Excess of Income over Expenditure (As per Annexure A1)	340,21,081.95	Interest Income (As Per Annexure-B)	9,84,216.00
	1279,09,908.15		1279,09,908.15

For Kailash Satyarthi Children's Foundation

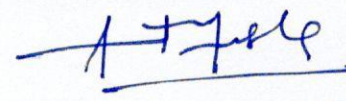

Kailash Satyarthi
Trustee


Gautam Arya
Trustee

Place: New Delhi
Date: 30/08/2017




In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants

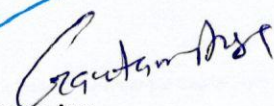

Anil Kumar Gupta
FCA (Prop.)



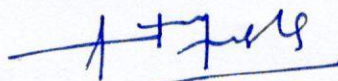
KAILASH SATYARTHI CHILDREN'S FOUNDATION
L-6, IIIrd FLOOR, KALKAJI, NEW DELHI-110019
RECEIPT & PAYMENT ACCOUNT FOR YEAR PERIOD 1st APRIL 2016 To 31st MARCH 2017
(Consolidated)

RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)
Opening Balance		Local Contribution	
Local Contribution		Grant Recurring Expenditure (Annexure-B)	731,82,486.51
Cash 27,430.00			
Bank balances 585,60,511.78	585,87,941.78	Grant Non Recurring Expenditure (As Per Annexure-B)	108,57,873.60
Foreign Contribution		Tax deducted at souce	2,55,177.00
Cash 20,003.00			
Bank balances 456,20,978.10	456,40,981.10	Others	20,035.00
Local Contribution		Advances (Annexure-F)	1,54,422.00
Grant received 1038,74,982.54	1038,74,982.54	Foreign Contribution	
(As per annexure-B)		Grant Recurring Expenditure (Annexure-B)	187,63,194.05
Income Tax Refund 4,441.00	4,441.00	Grant Non Recurring Expenditure (Annexure-B)	1,38,963.00
Interest on Income Tax Refund 289.00	289.00	Tax deducted at souce	3,24,787.00
Other Income 42,250.00	42,250.00	Advances (As per Annexure-E)	26,397.00
Sale of Scrap 1,080.00	1,080.00	Closing Balance	
Interest Income 28,36,320.00	28,36,320.00	Local Contribution	
Current Liabilities (Annexure G) 4,41,057.00	4,41,057.00	Cash 59,772.00	
Security Deposit received back 8,750.00	8,750.00	Bank balances 842,97,656.21	843,57,428.21
Advances Recovered 30,30,311.00	30,30,311.00	Foreign Contribution	
Foreign Contribution		Cash in hand 64,745.00	
Grant received 177,29,429.61	177,29,429.61	Travel Card-915020031106031 83,011.24	
(As Per Annexure-B)		Bank balances 476,29,959.42	477,77,715.66
Others 20,035.00	20,035.00		
Current Liabilities (Annexure G) 2,15,054.00	2,15,054.00		
Interest Income (Annexure-B) 9,84,216.00	9,84,216.00		
Interest received on Corpus Fund 24,41,341.00	24,41,341.00		
(As Per Annexure-A1)			
	2358,58,479.03		2358,58,479.03


Kailash Satyarthi
 Trustee


Gautam Arya
 Trustee

For Anil S. Gupta & Associates
 Chartered Accountants


Anil Kumar Gupta
 FCA (Prop.)

Place: New Delhi
 Date: 30/08/2017



KAILASH SATYARTHI CHILDREN'S FOUNDATION

Disclosure of Significant Accounting Policies and Note to Accounts attached to & forming part of the Balance Sheet of Kailash Satyarthi Children's Foundation, New Delhi as at 31st March 2017.

1.) Basis of preparation of Financial Statements

The Trust has followed cash system of accounting during the year 2016-17 and recognises significant items of Income & Expenditure on cash basis.

2.) Depreciation

The Trust has provided depreciation on Fixed Assets at the rates prescribed under the Income Tax Act 1961.

3.) The Balance in Capital Fund, represent the money utilized for acquiring Fixed Assets and interest earned on deposits. Whereas the Programme Balances represent the unutilized Balance lying with the Trust against various projects at the end of the year.

4.) The expenses are incurred under various heads for different programmes undertaken by the Trust from time to time & are clubbed under those programmes only.

5.) The Registered office of the Trust is located at L-6, IIIrd Floor, Kalkaji, New Delhi-110019, which is owned by another Society. A no objection certificate has been obtained by the Trust from that Society (AVA) to run its office from that premises.

6.) The Head office of the Trust located at 23, Friends Colony West, New Delhi-110065, which is owned by Avininder Singh Puri and Ritu Butalia has been taken on rent.

For **ANIL S. GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

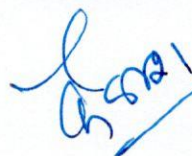


(ANIL KUMAR GUPTA)
(FCA)

PLACE: NEW DELHI
DATE : 30-08-2017



For **KAILASH SATYARTHI CHILDREN'S FOUNDATION**



(Kailash Satyarthi)
Trustee



(Gautam Arya)
Trustee